



MEASUREMENT AND ACCOUNTING DISCLOSURE OF SOCIAL RESPONSIBILITY COSTS

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Article history:	Abstract:
<p>Received: December 10th 2021 Accepted: January 10th 2022 Published: February 18th 2022</p>	<p>The issue of accounting for social responsibility for business organizations is still one of the issues that raise controversy among researchers, regarding defining its concept, nature, measurement and disclosure to all the beneficiary parties. The social performance of the establishments.</p> <p>Contemporary accounting disclosure seeks to meet the information needs of the owners of the economic unit and all the beneficiaries of the financial statements, whether those categories are internal or external, and during this research, the concepts of measurement and accounting disclosure of social responsibility were clarified, as the concept of accounting measurement included the concept of preserving capital that should be used as a basis for measuring Income and this entails determining the changes in the financial position that represent the parts of the enterprise's income. The concepts of accounting measurement have been defined on the basis that income is not produced until after preserving the cash capital, While disclosure is generally defined as relating to information that appears both in the basic financial statements and additional means of communication, which in turn includes guidance notes, a statement of subsequent events, and management's analysis of operations that may occur in the next year.</p> <p>The methods of accounting measurement have been discussed, where there are two methods of measurement, the first method is to measure the costs of preventing the occurrence of damages and the second method is the costs of restoring the situation to what it was (correction costs), as well as mentioning the most important methods of accounting disclosure, and the problems that face accounting measurement operations.</p>
<p>Keywords: Social responsibility accounting, social responsibility accounting measurement, social responsibility accounting disclosure.</p>	

INTRODUCTION

For more than eight decades of the last twentieth century, the term accounting for social responsibility was not one of the terms used in accounting thought. This term was first mentioned in 1923, when Sheldon indicated that the responsibility of any organization is primarily a social responsibility, and that the survival and continuity of any organization necessitates that it abide by and fulfill its social responsibilities when performing its various functions.

Accounting thought deals with the issue of disclosing social responsibility. Research and writings were issued by several associations, professional organizations and individuals, including the report on social fields and the disclosure of social responsibility

issued by the American Institute of Certified Public Accountants published in 1973. It identified the dimensions and objectives of social performance and what should be disclosed of this performance in The financial statements, in addition to the appearance of many writings by the aforementioned entity regarding the disclosure of social responsibility.

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what should be disclosed of this performance in The financial statements, in addition to the appearance of many writings by the aforementioned entity regarding the disclosure of social responsibility.

One of the most important objectives of social responsibility accounting is to provide information and prepare social reports that would reflect the extent of business organizations' commitment to disclose their social performance in an effort to provide an adequate amount of information useful in making rational decisions for various parties.

As contemporary accounting disclosure seeks to meet the information needs of the owners of the economic unit and all the beneficiaries of the financial statements, the accounting for social responsibility seeks to provide the informational needs of all internal and external groups such as workers, consumers, government, investors, researchers and society in general.

RESEARCH METHODOLOGY

Research problem

Accounting for social responsibility is the latest stage of the accounting development, and this modern development arose as a result of the accumulated increase in the size and capabilities of companies that have wide-ranging financial, economic and social impacts, and thus led to interest in it by accounting and professional organizations and associations and academic bodies, and since the accounting intellectual framework was It suffers from shortcomings because it is unable to provide specific answers to a number of problems facing the accountant, such as measuring cost and social return. The main question of the problem is whether accounting provides measurement tools based on it in measuring social costs that help provide information to the concerned parties in order to ensure a comprehensive evaluation process.

Thus, we can pose the following problem through the research topic:

To what extent can social responsibility accounting be disclosed in the financial statements prepared by the establishment concerned with measuring its social performance?

research importance

Through this research, we try to shed light on the concepts related to accounting for social responsibility, as well as to identify the methods and methods of accounting disclosure in the financial statements, which are used in preparing information that expresses social responsibility to the various beneficiary parties and take various decisions, and thus reach the results On this subject.

research aims

1- Recognize the concept and importance of social responsibility accounting.

2- A statement of the bases on which social measurement and disclosure are based.

3- Recognizing the importance of the contribution of accounting for social responsibility in increasing the quality of financial reports.

search parts

This research is divided into two sections as follows:

The first topic: Social responsibility accounting, in which the concept, objectives and directions of social responsibility accounting are mentioned.

The second topic: the accounting measurement and disclosure of the costs of social responsibility, in which the concepts of measurement and accounting disclosure and their methods are addressed, as well as the problems that encounter the measurement process.

First topic

Social Responsibility Accounting

The emergence of the concept of social responsibility accounting in accounting thought dates back to the beginning of the sixth decade of the twentieth century, as a result of the increase in the size and capabilities of accounting units, especially joint stock companies. It is evaluated on the basis of its social contribution, that is, on the basis of the flow of community outputs.

1.1 Concept of social responsibility accounting

Linguistically, responsibility in the intermediate dictionary means that it is (the adjective of one who is asked about a matter that he is responsible for, as it is said that I am innocent of the responsibility for this act).

Social responsibility is a phenomenon that is subject to multiple viewpoints that form a framework for the development of this concept. It requires the organization to consider the interests of all parties affecting its business and activities, and the concept of corporate social responsibility has undergone fundamental changes, and is still evolving with the development of society and the expansion of its expectations, as there is no concept of corporate social responsibility that has universal acceptance, and there is no consensus on the most important items that includes it.

Social responsibility has been defined as (a mandatory or explicit contract that binds economic units with social responsibilities in addition to their responsibilities for financial events).

The World Bank has defined social responsibility as a commitment to sustainable economic development, through cooperation with workers, their



families and the local community to improve their standard of living in a manner beneficial to corporate activity and economic development.

Arab researchers defined social responsibility as a moral obligation between the company and the community, through which the company seeks to strengthen the ties between it and the community, which would enhance its position in the minds of customers and society in general.

Accounting is defined as "the recording, classification and summarization of economic transactions after their conversion into financial values using money and the interpretation of the outcome of these transactions and the activities of the accounting system in the light of this, including the processes of recording and classifying historical data on an objective basis and then preparing the annual financial statements. Under this concept, accounting measurement is limited to Converting financial transactions into financial values using monetary units as a basis for measurement.

And the comprehensive definition of it is: "a group of activities concerned with measuring and analyzing the social performance of business organizations and communicating that information to the relevant groups and sects, with the aim of assisting them in making decisions and evaluating the social performance of those organizations."

Where this definition highlights the interest of social accounting in the functions of measuring the social performance of organizations and reporting on the results of the measurement in order to ensure that an assessment of the social performance of any organization is carried out by the community.

Accounting for social responsibility has been defined as a branch of accounting that aims to determine the outcome of the enterprise's business and its financial position from a social perspective, as it is an effective member of society that is linked to other groups in it within a contractual relationship derived from the rules of social enumeration that combines the interests of those groups.

2.1 Objectives of Social Responsibility Accounting

Some of which can be summed up as follows:

1- Determining and measuring the net social contribution of the enterprise, which does not only include the elements of the private and internal costs and benefits of the organization, but also includes the elements of external (social) costs and benefits that have an impact on the groups of society, and this role stems from the shortcomings of traditional accounting in the field of social performance measurement for

organizations Business, this objective is related to the accounting measurement function.

1- It aims at companies' commitment to their social responsibility in order to contribute to technological development and to eliminate unemployment and other cases that the state cannot do alone.

2. Increasing social solidarity between the different layers of society and creating a sense of belonging among individuals.

3- Disclosure of the activities carried out by the organization that have social impacts (the impact of the organization's decisions on the education and health of workers, environmental pollution and resource consumption). This goal shows the need to provide appropriate data on the social performance of the organization and the extent of its contribution to achieving social goals, as well as communicating this data to internal and external beneficiaries alike, in order to rationalize private and public decisions related to directing social activities and determining the optimal scope for them, whether from the user's point of view or From the point of view of society, this goal is related to the accounting communication function.

4. Determining the extent of coherence between the strategies of the performance of economic units.

5- Providing appropriate information on the objectives, policies, programs and contributions of the economic unit in the field of social objectives for all segments of society (employees, consumers, the environment, and members of the external community).

3.1 The main directions of social responsibility accounting

Accounting scholars believe that social responsibility accounting is a new accounting branch that includes environmental accounting, economic and social accounting and part of human resources accounting. These scholars are still today trying to develop a clear intellectual framework to accommodate this new branch, and their efforts have resulted in three main directions.

The first trend: Social responsibility accounting is considered an extension of the current field of accounting in order to cover the social performance of the enterprise. This trend requires the inclusion of traditional financial reports with a new dimension by adding social performance alongside economic performance in the same traditional accounting reports. This trend is evident in trying to develop concepts of social responsibility accounting corresponding to those traditional concepts in financial accounting, such as social operations, social costs, social benefits, social



return, net social origin, social income, community rights, internal and external social audit.

This trend is more evident in attempts to prepare social reports as an integral part of traditional financial statements:

- Income statement adjusted for the burden of fulfilling social responsibility.
- The statement of financial position adjusted for the effects of social contributions.
- Financial statement of the effects of non-fulfillment of social responsibility.
- Multidimensional environmental and social performance report.

The second trend: Social responsibility accounting is a new view of accounting in terms of taking it from the viewpoint of society and not the viewpoint of the accounting unit. Defining accounting and establishing new concepts in the light of the ideas of Welfare Economics. According to this trend, current accounting - financial and administrative - is seen as part of a more comprehensive framework, which is the framework of social accounting.

The third trend: Social responsibility accounting is considered a sub-theory along with other theories in the science of accounting. That is, social responsibility accounting according to this trend is considered a distinct branch that has its own peculiarities within the general framework of accounting, such as other independent accounting branches: cost accounting, management accounting, financial accounting, human resources accounting, social responsibility accounting.

From the above review of the views of accounting scholars about its main trends, the researcher believes that the first trend focuses on the process of integration, while the second trend makes the social responsibility accounting the basis or the general framework and the rest of the accounts are subordinate to it, while the third trend focuses and tends to independence.

The researcher supports the third viewpoint (the third trend), which considers social responsibility accounting as a sub-theory along with other theories in the science of accounting, and therefore it is considered a distinct branch with its own peculiarities within the general framework of accounting, as accounting is a social science whose functions develop and the fields of application and uses expand according to changes in the medium and conditions society, and therefore it was necessary to multiply and increase its branches with the increase in the need for it.

Second topic

Measurement and accounting disclosure of social responsibility costs Since accounting is a social

science, it was necessary to develop it in light of the many changes in order to be able to provide the necessary information that informs and clarifies the extent of the enterprise's commitment to bearing its social responsibility, for this was the pursuit of the possibility of accounting measurement of social performance in order to achieve the objectives of the enterprise in particular and social objectives in general. . Most of the accounting references confirmed that the concept of accounting disclosure as a standard has an important role, whether in accounting theory or in accounting practices aimed at providing and communicating data to the various groups of beneficiaries for decision-making, and the requirements for presenting information in financial statements in accordance with generally accepted accounting principles require the provision of elements Appropriate disclosure in these lists regarding material matters and the terms used in them, as well as the notes attached to them and the extent of the details they contain, in order to make these lists of informational value from the point of view of the users of these lists.

2.1 The concept of accounting measurement for the costs of social responsibility

Social costs are defined as the costs of dysfunction arising from the negative behavior of employees, as a result, the lack of suitable working conditions and what the establishment spends to improve those conditions. Social costs are what is spent or what will be spent to remove the damage resulting from the establishment's conduct of its activity, such as pollution.

Accounting measurement is defined as "the century of preparation with things to express their properties based on natural rules that are discovery, directly or indirectly.

Measurement is an essential element of scientific research. Without it, the validity of hypotheses and results cannot be tested. On the other hand, measurement is one of the basic accounting functions. As a result, accounting information acquires special importance in the financial community. Perhaps what confirms the above is that many accounting studies are considered Measurement is one of the basic scientific assumptions of accounting.

Traditionally, accounting measurement is intended to determine the numerical values of things or events for the facility, and these numerical values have been determined in a way that makes them suitable for everyone, (such as the sum of asset values) or segmentation when either of them requires certain circumstances, however the measurement also includes the process of tabulation and appointment.



The accounting measurement of social processes is also intended to determine the prices of social costs and benefits. It is worth noting that social processes are not subject to the market and therefore there are no automatic pricing rates for these processes. Therefore, rates of social costs and benefits are determined that are used at the level of qualitative activities so that they can be used by any company operating in the same activity. .

The essence of accounting is the measurement process, so the essence of social responsibility accounting for businesses is in the social measurement process. Social measurement relates to the overall performance of business establishments. And that the simplest way to measure social performance is to use the net income figure that appears in the list of business results at the end of each period, but this measurement cannot be comprehensive because it does not include the external effects resulting from one of the activities of the enterprise or one of its decisions, so the expression For the overall performance of the business establishment, it must include the social benefits and costs for the elements of society resulting from its activities and decisions.

The concept of accounting measurement includes the concept of preserving the capital that should be used as a basis for measuring income, and this results in determining the changes in the financial position that represent the parts of the enterprise's income.

The researcher believes that the accounting measurement depends on determining the values related to each of the basic elements of the financial statements and defines the concepts of accounting measurement, the main assumptions on which the measurement process focuses and the characteristics of the accounting measurement process.

2.2 Methods for measuring the costs of social responsibility

There are two methods for measuring social costs:

The first method: measuring the costs of preventing damages:

Since the social cost is the value of the damages that fall on the community as a result of the project's carrying out economic activities, and it may be difficult or impractical to determine the value of these damages, so an alternative method must be resorted to that can determine a number that approximates the correct social cost, and in this case, the social cost that is done Measured at the level of the establishment is the cost of avoiding social damage, ie the costs of prevention, and in the field of environmental pollution, the social costs are equivalent to the costs of preventing pollution.

The philosophy on which this method is based is that the more the company spends on pollution prevention, the less damages that affect the community and the costs of prevention are closer to the social costs (the value of the damages) resulting from the social activities of the project, although the assumption that there is a direct relationship between the value of the damages incurred Society and the costs of prevention are not correct in all cases, spending a relatively small amount may prevent social damage of relatively large value, and therefore the costs spent by the facility to prevent the occurrence of social damage are usually not equal to the value of the damages that affect the social community (in the sense) better.

The second method: the costs of restoring the situation to what it was (correction costs)

Correction costs are sums spent by the establishment, whether to restore some community resources to their original state almost, or to create a new resource to replace the social resource that was affected by the economic activities of the establishment.

From the foregoing, we see that the first method of measuring social costs is in line with the opinion of economists, while the second method of correction costs is accepted by accountants. Despite that, the second method of "correction" is less acceptable than the method of prevention cost, for the following reasons:

Prevention is better than treatment, so the costs of prevention are less than the costs of correction, in addition to the fact that prevention is an acceptable concept that indicates the prevention of the problem and its treatment before it occurs.

1- The concept of restoring the situation to what it was before is a relatively vague concept. In many cases, it may not be clear how to measure the cost of correction, removing pollution, for example, "removing pollution caused by noise".

Restoring the situation to what it was before leads to the correction of all the damages that occurred to others as a result of the economic activities of the project and after the damages caused by pollution "air pollution, for example, such as lung cancer cannot be corrected at any amount of costs.

2.3 Problems of accounting measurement of social responsibility costs

In fact, the problem of measuring social benefits represents the main obstacle in building any proposed model for the disclosure of social information, and this is due to the following reasons:

1- Social benefits are benefits that are mostly achieved for parties outside the business unit such as the company. Social activities result in social benefits for



the community and not for the company, and many of these benefits are difficult to measure monetary. For example, how can we estimate a monetary value for the benefit that society obtains as a result of reducing Air pollution caused by your company's operations? And how can the monetary value of the aesthetic and health addition that the company added by afforestation of the surrounding area be estimated.

- 2- Even if the organization achieves a return as a result of its external social activities, which is the social acceptance of the organization by the community, estimating the monetary value of this acceptance is difficult to achieve on the one hand, and does not agree with the prudence and caution policy followed by accountants on the other hand.
- 3- Although most of the benefits are achieved for parties outside the organization, benefits may be achieved for the organization as a result of carrying out the activities imposed on it by social responsibility, and these benefits may be in the form of achieving a good impression of the organization in the community, and there is no doubt that estimating the monetary value of this good impression may be difficult. Investigation, this is on the one hand. On the other hand, if it is possible to estimate a monetary value for these benefits, it will in fact be based on probabilities and personal estimation, which reduces the degree of reliability to a large extent, as it is nothing more than subjective estimates that differ from one person to another rather than an expression of correct or approximate values. for benefits.
- 4- These problems are related to the social measurement of social programs, as it is concerned with determining the effectiveness of the money spent on social programs and the extent to which the desired benefits are achieved. Example:

Social benefits can be expressed in a descriptive way such as the effect of setting up a new project in an abandoned area.

Social benefits can be expressed in the form of non-monetary quantitative statements and quantify the natural effects of social spending such as the amount of polluted air removed or the number of workers hired.

- Social benefits can also be expressed using indicators and statistical data, such as measuring the rate of increase in the lifespan of employees as a result of the health care program carried out by the projects.

We note that providing information and social returns in a way that achieves the goal of using it can only be through the process of measuring the costs and benefits of social activities. Therefore, the real problem facing

building any model of social responsibility accounting is the problem of measuring both the costs and benefits of social responsibility, given the Because the availability of information about social costs and returns in a way that achieves the goal of using them can only be through the process of measuring the costs and benefits of social activities. Therefore, the real problem of measuring the costs of social responsibility activities is the problem of measuring any of the costs and benefits.

And that the dynamic complex nature of social problems means the inability of business organizations to deal with them through social activities related to movement and continuous change, whenever social activities are changing, the more difficult and complex the importance of accountability for those activities.

2.4 The concept of accounting disclosure of social responsibility

And that the dynamic complex nature of social problems means the inability of business organizations to deal with them through social activities related to movement and continuous change, whenever social activities are changing, the more difficult and complex the importance of accountability for those activities.

2.5 The concept of accounting disclosure of social responsibility

There are many views on the concept of disclosure of accounting information as a result of the different interests of the parties related to the company, and the difference leads to the difficulty of defining a unified concept of disclosure that guarantees the provision of a level of disclosure that serves each of these beneficiary parties.

Disclosure in language is disclosure and clarification, so it is said to disclose a thing, i.e. to reveal and reveal it. The term disclosure is used in accounting to express the process of showing and providing the necessary information about the economic units of the parties that have current or future interests in those economic units. The accounting disclosure is defined as "the expression of the necessary information that ensures the optimal performance of efficient capital markets. It is assumed here that sufficient information must be presented to allow prediction of the trends of future distributions, and the variation and variance of future revenues."

. He also defined disclosure in general as "relating to information that appears both in the basic financial statements and additional means of communication,



which in turn includes guidance notes, a statement of subsequent events, management's analysis of operations that may occur in the coming year, etc."

The definition of social performance disclosure is "the method or method by which the economic unit informs the society with its various parties about its various activities with content, and the financial statements or reports attached to them are considered an appropriate tool to achieve this, and perhaps the most prominent activities that have a direct impact on society are those that achieve it." social benefits

The report and disclosure of the social and environmental dimension may be done in order to support and facilitate the organization's achievement of its goals, and disclosure may also be made in order to support and facilitate the community's pursuit of its goals, and accordingly, what is best for the organization is best for the community, and hence it is appropriate to leave social responsibility In the hands of the organization, this model of thinking is promoted by the New Economic Foundation (NEF).

From the above, the researcher concludes that accounting disclosure is a means to provide decision makers with all the economic information related to the project, whether it is descriptive or quantitative, and the basic financial statements or reports attached to them are the appropriate tool to achieve this, and the researcher also believes that the essence of accounting lies in Disclosure, which means providing all necessary accounting information about the activity of the economic unit, with the aim of helping decision-makers to make their economic decisions, and that the comprehensive definition of social disclosure should focus on social reports, as they are considered one of the most important means of presentation and disclosure, which is prepared to reflect and indicate all the social effects that caused by the project to the community and resulting from the exercise of its activities and social processes.

2.6 Methods of Disclosure of Social Activities

There are two trends in the disclosure of social performance, the trend of segregation, and the trend of collecting in one report with financial information as follows:

1- Social reports separate from financial reports: These reports have adopted two methods of disclosing social information as follows:

The first method: Descriptive reports: These reports include a description of the social activities carried out by the unit in fulfillment of its social obligations without any analysis of the costs of these activities or the value of the benefits that have been

achieved. This report takes the form of a statement of financial position.

- The second method: reports that display social costs only: these reports may be limited to presenting the costs spent by the unit on each field of social activities without disclosing the value of the benefits achieved by those activities due to the difficulty of measuring those benefits and they are called output reports. It discloses the costs of performing each activity and the benefits achieved for the beneficiaries of those activities, and these reports are known as input and output reports.

1- Disclosure of social information beside financial information in one report: This trend emphasizes the need to give a comprehensive picture of the overall performance of the project by disclosing social and financial information in one report, provided that this integration is within the framework of traditional financial reports produced by the traditional accounting system. So that social information becomes part of financial information.

It is worth noting that there are two entrances to the disclosure of social information, the first is the ideal entrance, which was adopted by (Abt), where he prepared a social financial income list and a social financial center list, and the second is a realistic entrance to the disclosure of social information along with the financial information in the lists published financial and adopted by (Metwally).

CONCLUSION

Through this research, the following results were obtained:

1 - The social responsibility accounting is nothing but a set of concepts, standards and methods aimed at measuring the activities of the economic unit of a social nature, after which it is disclosed in the final financial statements and reports.

2- Disclosing the data of social activities along with the financial data leads to improving the social performance of companies.

There are two directions for the disclosure of social responsibility, the first is that social activities are disclosed in separate lists of economic activities, and the second trend urges that economic activities and social activities be combined in unified reports according to a unified accounting system.

1- Disclosure of social information related to social costs and benefits is very important in order to clarify items in the budget and income



statement or to increase the clarifications related to them.

RECOMMENDATIONS

- 1- All economic units must fulfill and abide by their social responsibility towards the society in which they live, measure and disclose them to ensure their continuity by adopting the concept of social responsibility.
- 2- Directing the attention and interest of researchers and professional organizations to the issue of social responsibility accounting and its disclosure in financial reports.
- 3- It is necessary that the evaluation of the performance level of companies be based on both financial and non-financial indicators, because these indicators complement each other in order to reach a sound evaluation process.
- 4- Developing measurement methods in social responsibility accounting to become more realistic and far from judgment, diligence and personal judgment.
- 5- Providing academic expertise to establishments to assist them in planning and implementing their social responsibilities.

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