



The Role of the Dimensions of Social Responsibility in Marketing in Achieving the Dimensions of Sustainable Development and Enhancing the Financial and Accounting Position of Institutions: Models from Global Institutions

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social responsibility, social performance, sustainable development.

Abstract

In the contemporary business environment, institutions have become obliged to pay attention to environmental and social considerations in their economic activities in a way that contributes to achieving sustainable development. Social responsibility is considered an effective tool through which corporate citizenship can be realized, as well as the pursuit of achieving the objectives of stakeholders, society, and the environment as a whole. Therefore, most institutions have become committed to maximizing their positive impact and reducing their negative impact on society, in a manner that ensures the achievement of long-term development and the preservation of the interests of future generations. This research paper aims to highlight the direct relationship between social responsibility and sustainable development, and the contribution of institutions, through their social performance, to consolidating the dimensions of sustainable development.

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Introduction:

The issue of the environment and its protection from pollution has become one of the most important issues occupying global society at the present time, due to the danger posed by environmental problems to economic and social development and to human life in general. For this reason, a strong trend emerged in Western countries since the mid-1950s emphasizing the necessity for institutions to pay attention to the society in which they operate, which came to be known as social responsibility. This development was accompanied by the emergence of a new developmental philosophy that takes into account environmental problems that threaten life on Earth, represented by sustainable

development, which aims to care for the reciprocal relationships between humans and their natural environment, and between society and development. Considering institutions as an integral part of society, and in view of the increasing social awareness regarding the contribution of institutions to enriching or impoverishing the environment in which they operate, the commitment of institutions to their social responsibility has gone beyond its traditional concept, reflected at a minimum in legal compliance with governmental legislation and regulations, to becoming corporate citizens seeking to achieve development in its various fields over the long term. This is positively reflected in their performance and achievement of their objectives, and also contributes to the development of society and the preservation of the environment.

Based on the above, the research problem of this paper is as follows: To what extent do the dimensions of institutional social responsibility contribute to achieving the dimensions of sustainable development?

Importance and Objectives of the Research:

This research derives its importance from addressing, through study and analysis, one of the most important topics raised in recent times—from the late last century to the present day—namely social responsibility. It is considered an effective means of alleviating environmental problems and a tool for achieving social and economic development. Accordingly, this research seeks to achieve the following objectives:

- Presenting the various concepts related to social responsibility.
- Focusing on the concept of social responsibility as a tool for sustainable development.
- Demonstrating that social responsibility and sustainable development are two sides of the same coin.

Chapter One

Social responsibility is considered a relatively recent phenomenon that is growing rapidly in developing countries and widely practiced in developed countries. It is represented in the initiative of institutions to invest part of their profits in order to achieve societal welfare. In the early 1950s, a strong trend emerged, especially in capitalist societies, calling for the necessity of institutional commitment toward the society in which it operates. Today, institutions have also become responsible for what they must perform toward the social and environmental problems resulting from their activities.

1- Concept of Social Responsibility:

It is often difficult to reach consensus on defining a specific concept that provides a comprehensive meaning for a given phenomenon, and this difficulty increases when the phenomenon is associated with behavioral sciences and social research, as is the case with social responsibility.

Social responsibility is defined as the commitment of the institution to maximize its positive impact and reduce its negative impact on society (Wagner, & Weitz, 2009), taking into account society's expectations of the institution in terms of concern for employees and the environment. This commitment goes beyond merely fulfilling legally stipulated obligations (Sweidan, 2015).

It is also defined as a set of decisions and actions taken by the institution to achieve and strengthen positive values in society (Belhimer, 2016).

The World Bank defined it as: "The commitment of business owners to contribute to sustainable development by working with their employees, their families, and the local community to improve people's living standards in a manner that serves business and development at the same time." (Al-Sakarneh) It is also defined as "the rational contribution based on planned initiative by institutions to meet the requirements of strategic partnership responsibility for integrated economic and social development, built on the strength of the relationship between institutions and society, in a way that achieves balanced linkage between society's expectations on the one hand and institutions' plans and programs for survival, stability, and growth on the other (Fallag, 2018)."

Accordingly, social responsibility can be said to be the commitments undertaken by the institution to increase the positive outcomes of its actions and reduce the negative outcomes of these actions on the society and environment in which it operates. Institutions' attention should be focused on satisfying consumers' desires and needs, caring for their interests, as well as safeguarding the public interest of society in the long term, while also achieving their various planned objectives.

2- Importance of Social Responsibility for the Institution:

There are conflicting viewpoints regarding the institution's adoption of a greater social role. In general, there is broad agreement that institutional social responsibility, within certain limits, represents an important and beneficial process for institutions in their relationships with their communities, to confront criticism and pressures imposed upon them (Chauveau, & Rosé, 2003).

2-1 Importance of Adopting Social Responsibility for the Institution: This can be clarified as follows: (Abu Al-Nasr, 2015)

- Fulfilling social responsibility is a moral issue.
- It is in the institution's interest to enhance and improve the society in which it operates.
- Increasing the institution's chances of survival.
- Social actions may lead to profitability.

- Performing social responsibility is necessary to avoid conflict with governmental regulations and systems.
- Contributing to improving the value of the institution's shares in the long term, as investment risks are reduced.
- Granting institutions the opportunity to solve social problems that the government has failed to address.
- Benefiting from the financial and human resources of institutions in solving societal problems.
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2-2 Importance of Adopting Social Responsibility for Society:

The importance of institutional adoption of social responsibility for society can be clarified as follows: (Al-Ghalbi, Al-Amri, 2016)

- Increasing social solidarity among different segments of society, while creating a high sense of belonging among individuals with special needs such as persons with disabilities, the underqualified, minorities, women, youth, and others.
- Improving the quality of life in society, whether in terms of infrastructure or cultural aspects.
- Increasing awareness of the importance of full integration among various civil society organizations and different stakeholder groups.
- Improving political development through increased education in social awareness at the level of individuals, groups, and institutions, which contributes to political stability and a sense of social justice.

2-3 Importance of Adopting Social Responsibility for the State:

Fulfilling social responsibility achieves several advantages for the state, including:

- Reducing the burdens borne by the state in performing its health, educational, cultural, and social services.
- Commitment to social responsibility leads to maximizing state revenues due to institutions' awareness of the importance of fair and proper contribution to bearing social costs.
- Contributing to technological development and combating unemployment and other areas in which the state often finds itself unable to carry out all its burdens without the private institutions assuming their role in this regard.
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3- Accounting for Social Responsibility:

Accounting for social responsibility is considered one of the most prominent manifestations of accounting development. This modern development emerged as a result of the continuous increase in the size and impact of economic institutions. Today, institutions have wide-ranging financial and social impacts. Although accounting for social responsibility has become a reality that institutions find difficult to ignore, there is no consensus among researchers on a unified definition. It has been defined as: "A branch of accounting whose objective is to measure costs and revenues and evaluate the return on social performance." It has also been defined as: "An approach to measuring and communicating information resulting from management's fulfillment of social responsibilities toward various beneficiary groups within society in a manner that enables evaluation of the institution's social performance." It is also defined as the development and application by accountants of traditional accounting skills, arts, and systems (financial and managerial) to conduct analyses and provide solutions to problems of a social nature. The objectives of accounting for social responsibility can be summarized as follows:

- Determining and measuring the net contribution of the economic unit to achieving society's objectives, which requires taking into account external costs and benefits in addition to internal costs and benefits.
- Assisting in determining the extent to which the economic unit's policies are consistent with social priorities and individuals' aspirations, that is, identifying the relationship between the performance of economic units and the achievement of social welfare.
- In order to reach accounting for social responsibility and consider it an information system, the necessary information must be available to apply the objectives and policies of the economic unit and measure the extent of its contribution to achieving society's goals. Therefore, the third objective of accounting for social responsibility seeks to provide information and prepare social reports according to specific standards that achieve balance among readers of these statements, in order to emphasize public accountability and facilitate public decision-making related to social choice and the social distribution of resources.

Chapter Two: Concept of Sustainable Development

Development in its various forms is the result of the combined efforts of all interacting parties in society, with the aim of achieving economic and social welfare while preserving the needs of future generations and avoiding the depletion of resources.

1- Definition of Sustainable Development:

Definitions of sustainable development have varied; the most important are presented as follows: Sustainable development "développement durable" is a translation that does not fully correspond to the English term "sustainable development," which can also be translated as "maintainable development" or "continuous development." The term "sustainable" was chosen because it best reconciles meaning and grammatical rules.

Edwerd Barbier defined it as: "An activity that leads to improving social welfare to the greatest extent possible, while preserving available natural resources and minimizing damage and harm to the environment," (Al-Gassimi, 2012) explaining that sustainable development differs from development in that it is more complex and intertwined in economic, social, and environmental aspects. It has also been defined as: "The continuous pursuit of improving the quality of human life while taking into account the capacities of the ecosystem." The Food and Agriculture Organization (FAO) conference adopted a broader definition of sustainable development as: "The management and conservation of the resource base and the direction of technological and institutional change in a manner that ensures the satisfaction of human needs for present and future generations on a continuous basis in all economic sectors, without leading to environmental degradation, and characterized by technical soundness and acceptability. (Al-Hussein, 2011) From the above definitions, it can be concluded that sustainable development aims to achieve a balance between different, and sometimes conflicting, needs on the one hand, and awareness of the environmental, social, and economic limitations we face as a society on the other.

2- Objectives of Sustainable Development:

The most important objectives of sustainable development lie in formulating a comprehensive strategy to meet development needs in the concerned state, which must be well planned and studied by setting measurable objectives and specific indicators. These objectives can be outlined as follows:

- Adopting new strategies that focus on sustainable mechanisms and preparing national policies to adopt and create an innovative environment, the most important aspects of which are focusing on strengthening and developing scientific research, knowledge, and information and communication technologies, which are essential elements for the success of sustainable development.
- Organizing the use of natural resources and working to discover alternatives.
- Developing the necessary plans to transform society into an information society and integrate new technology into social and economic development plans and strategies.
- Developing national programs for energy conservation (Al-Saqqal, 2014).

Chapter Three: The Nature of the Relationship between Social Responsibility and Sustainable Development

1- Dimensions of Social Responsibility:

The researcher Carroll is considered the first to provide a comprehensive definition of corporate social responsibility and the first to establish its theoretical foundations. He was also the first to identify its dimensions in four types of responsibilities in 1979: economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility. Carroll presented the dimensions of corporate social responsibility in the form of a pyramid.

1-1 The Economic Dimension:

It refers to the organization's provision of the goods or services for which it was originally established, while being keen and committed to providing these goods and services efficiently and effectively, in the required and expected manner and at an appropriate price, without exaggeration, monopoly, exploitation, or waste of society's resources, without increasing environmental pollution, or encouraging excessive consumerism beyond reasonable limits among members of society. The organization must also observe total quality specifications in the goods or services it offers to customers or consumers (Abu Al-Nasr, 2015).

1-2 The Legal Dimension:

In addition to the fact that society expects institutions to achieve profit, it also expects them to comply with the law, as the law represents the rules under which organizations are expected to operate. Compliance with legal requirements constitutes the minimum acceptable level of corporate social responsibility. Therefore, institutions (Al-Taie, 2016) must abide by the law and gain the trust of others through their commitment to carrying out lawful activities and refraining from engaging in illegal practices (Al-Hamdi, 2003).

1-3 The Ethical Dimension:

The management of business organizations is expected to comprehend the value-based, ethical, behavioral, and belief-related aspects of the societies in which they operate. In fact, these aspects have not yet been framed by binding laws, but respecting them is considered necessary to enhance the organization's reputation and acceptance within society. Thus, the organization must be committed to doing what is right, fair, and honest (Jamaai, Ben Abdelaziz, 2012).

1-4 The Philanthropic Dimension:

This dimension is represented in the charitable activities carried out by institutions, driven by society's desire for institutions to be good corporate citizens. These activities include engaging in goodwill initiatives. Examples of charitable activities include contributions of financial, material, or human resources, or dedicating time to lead beneficial campaigns, with the aim of contributing to charitable works in society such as education, health preservation, and the promotion of art. Charitable activities are the most discretionary or voluntary on the part of institutions, despite society's constant expectation that institutions undertake them; therefore, they occupy the apex of the social responsibility pyramid (Carroll, 2001).

3- The Role of the Dimensions of Social Responsibility in Consolidating the Dimensions of Sustainable Development:
The dimensions of sustainable development are determined by three main dimensions: the economic dimension, the social dimension, and the environmental dimension. The dimensions of social responsibility contribute to consolidating them as follows:

1- Social Responsibility and the Economic Dimension:

This is based on the principle of maximizing societal welfare and eliminating poverty through the optimal and efficient use of natural resources. Thus, the economic dimension essentially revolves around two important elements: achieving growth and efficiency in utilization, and improving national and individual income levels. Social responsibility programs play a role in this, as illustrated below:

- Achieving the economic dimension of social responsibility does not only involve generating profits for the institution, but also extends to achieving economic welfare for society and providing goods and services at appropriate prices for consumers.
- Contributing to achieving economic welfare in the society in which the institution operates, through contribution to the gross domestic product and employment generation, which is reflected in average individual income.
- For developing countries, new profitable projects may be found in environmentally sustainable sectors.

2- Social Responsibility and the Social Dimension:

Sustainable development seeks to achieve stability in population growth and human welfare by improving the level of basic health and education services, especially in rural areas, achieving food security, maximizing popular participation and empowerment in development, developing production, enhancing social solidarity, respecting human rights, ensuring security, and developing the diverse cultures of societies. Here, the importance of the philanthropic and ethical dimensions of corporate social responsibility becomes evident through:

- Encouraging social integration based on the promotion and protection of all human rights.
- Ensuring the inclusion of social development objectives within structural adjustment programs.

3- Social Responsibility and the Environmental Dimension:

This dimension clarifies the strategies that must be available and respected in the field of manufacturing, with the aim of optimal management of natural capital instead of wasting and irrationally depleting it, so as not to affect environmental balance. This is achieved through controlling resource use, employing technologies that regulate waste production, reducing pollutant use, and transitioning society into the era of clean industries. In order to achieve clean industry, the United Nations proposes the following steps:

- Encouraging environmentally sustainable industry within flexible plans.
- Raising awareness through all means of the losses and risks resulting from pollution, whether direct or indirect.
- Introducing concepts of environmental safety and making their preservation mandatory by individuals and society at all stages of education.
- Involving communities in the mechanism of sustainable development through the efforts of media and culture for all.

In addition to adopting clean industry as mentioned above, it is useful to highlight the concept of environmental projects, which are those that consider the environmental dimension as a fundamental pillar of their establishment. Some view them as projects that contribute to economic development while simultaneously preserving the environment and working with employees and society in general to improve quality of life for all parties. It should be noted here that the most recent concept of social responsibility is the environmental concept, which takes into account all components of the environment in which the institution operates and seeks to preserve them.

4- Models of Globally Distinguished Socially Responsible Institutions Supporting Sustainable Development:

CR's Magazine ranked the top 100 corporate citizens for the year 2017 that fulfill their responsibility toward society through their various activities. The ranking was based on evaluating institutional practices across seven areas: environmental impact, climate change, human rights, philanthropy, employee relations, financial performance, and governance.

Below are some institutions that ranked at the top globally among corporate citizens:

1- Hasbro, Inc.:

An American company specializing in toys, founded in 1923 by the brothers Henry and Helal Hassenfeld in the state of Rhode Island in the northeastern United States of America. The name Hasbro is derived from the abbreviation of Hassenfeld Brothers.

The company's interest in social responsibility and its support for sustainable development is clearly reflected in its slogan:

"At Hasbro, we believe that every day is an opportunity to do better. We strive always to act responsibly, and to do so we find smarter ways to conduct business. Our deep commitment to social responsibility reflects our desire to help build a safer and more sustainable world for future generations."

2- Intel Corporation:

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Intel is one of the largest institutions specializing in computer chips and processors. It ranked second among the top 100 institutions fulfilling their social responsibility in 2017, according to CR's Magazine, advancing from eighth place in 2014 to second place in 2017. The company has received more than 80 international awards for these activities. Among its initiatives are the following: In the field of human development: approximately 43% of Intel employees volunteered more than 1.2 million hours of service in schools and nonprofit institutions in 2013. The company also launched programs in Bangladesh, the Czech Republic, Ghana, India, Kenya, Nigeria, Sri Lanka, and Tanzania.

In the field of environmental concern: the company reduced gas emissions by 9% in 2013 and continued investing in energy conservation projects during that year by investing approximately 30 million dollars, achieving energy savings equivalent to 175 million kilowatt-hours. It is progressing well in the field of green chemistry and toward achieving its targets set for 2020. In the field of concern for future generations: the company partnered with external stakeholders and leading human rights organizations through efforts toward social responsibility to understand and assess best practices for protecting human rights. Based on this assessment, Intel made significant changes to its policies. The company also established Intel education programs in more than 100 countries, distributing educational platforms to more than 100 million units.

3- Microsoft Corporation:

One of the world's largest software companies, Microsoft ranked third among the top 100 institutions fulfilling their social responsibility in 2017, according to CR's Magazine. The company undertakes many activities and programs to serve society, encouraging its employees to engage in volunteer work by granting paid time off (up to three days) to those who wish to participate. Microsoft's social responsibility is manifested as follows:

- Cooperation with telecommunications companies in the United States through the rural "Airband" initiative to connect the internet to 2 million people in rural America by 2022, with the hope of helping those who lack access to the economic, educational, and health opportunities provided by the internet.
- Outside the United States, the company supports internet access by assisting telecommunications companies aiming to deliver internet services, helping billions of people gain better access to the internet.
- In 2017, Microsoft donated more than 1.2 billion dollars to nonprofit organizations worldwide.
- Over more than 30 years, company employees have donated to nonprofit organizations, with the company matching their donations through the employee giving program, raising more than 1.5 billion dollars to date.
- Microsoft considers innovation and sustainability to go hand in hand; in 2016, it carried out the largest wind energy purchase to date.

Conclusion:

The commitment of institutions to their social responsibility represents their expressed concern for the economic, social, and environmental considerations of the environment in which they operate. On the other hand, while the application of social responsibility benefits nonprofit organizations, communities, and the environment, it also positively reflects on institutions by increasing their profits through improved reputation and performance.

Based on what has been presented in this research paper, the effective role of social responsibility in consolidating sustainable development becomes evident, to the extent that it can be considered a miniature model of sustainable development within each institution. Both share nearly the same dimensions and seek to achieve benefits for society in general and the environment. If every institution adhered to its social responsibility, this would constitute a real impetus for sustainable development. Accordingly, the following recommendations are proposed:

- Conducting a comprehensive diagnostic process to identify shortcomings, especially those related to development constraints in economic institutions.
- The necessity for institutions to believe in the issue of social responsibility toward society and to be fully convinced of the importance of this role due to its significance in achieving sustainable development.
- Institutions should define a clear vision regarding the social role they wish to adopt, the main issue they intend to contribute to addressing, and the initiative they will offer to society, instead of merely criticizing and complaining about existing negatives.
- Making commitment to social responsibility a core activity of institutions, monitored by the institution's management, with plans established for it just as sales plans and others are established.
- Providing material and moral support to institutions that support scientific research in the field of renewable energy and seek environmentally clean investments.
- Adopting a national strategy for sustainable development in which all entities, institutions, and members of society concerned with sustainable development and affected by its outcomes in the short and long term participate in its formulation and preparation.
- Encouraging cooperation between developed and developing countries in order to benefit from the experiences of socially leading institutions.

Ethical Considerations

This study is based on analytical and conceptual examination of secondary data derived from published reports, academic literature, and publicly available information on corporate social responsibility and sustainable development practices in global institutions. No primary data collection involving human participants, surveys, interviews, or confidential corporate information was conducted. Therefore, ethical approval was not required. The research adheres to principles of academic integrity, transparency, and responsible scholarship, ensuring accurate citation, objective analysis, and proper acknowledgment of all sources.

Author Contributions

Boudissa Ahmed contributed to the conceptualization of the study, development of the theoretical framework, and drafting of the manuscript.

Soum Mustapha contributed to data collection, comparative analysis of global institutional models, and interpretation of results.

Mellal Mohamed contributed to the financial and accounting analysis, refinement of the discussion, and critical revision of the manuscript.

All authors reviewed and approved the final version of the article.

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Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this article.

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