

عنوان مقاله:

Corporate Social Performance and Internal Control

محل انتشار:

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خلاصه مقاله:

This study examines the relationship between corporate social performance and the Company's internal control. For the study, the definition of corporate social performance is used Wood (Wood, ۱۹۹۱) and social performance into the process (internal processes, management) and outcome (social impact) is divided. To assess the social performance of corporate social performance version of the questionnaire was used containers. The analysis of this study is generally divided into two main sections. The first part of the study to determine the ranking of the companies in the field of social functioning in both social accountability processes and consequences of the company's social behavior through the Analytic Hierarchy Process (AHP) was carried out and the second part of the study also examines the relationship between the level of social performance and the company's internal control using logistic regression. The results showed a positive and significant relationship between the environmental assessment and stakeholder management processes social element status of internal control there. If the management issues (one of the social processes) there was no significant relationship with the status of internal control. This relationship shows that .companies that have better social performance (the majority of), the status of internal control are desired

کلمات کلیدی:

social functioning, Internal Control, Environmental assessment, stakeholder management, Analytic Hierarchy Process (AHP)

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