

عنوان مقاله:

The Role of Ethical Ideologies and Economic Conservatism on Corporate Social Responsibility Attitudes

محل انتشار:

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خلاصه مقاله:

Background: Managers manage the corporate social responsibility path and as a result, their personal beliefs, beliefs and values are very effective on the company's response to social responsibility. Accordingly, the purpose of this study is to investigate the relationship between ethical ideology and economic conservatism of managers of companies listed on the Tehran Stock Exchange with their attitudes toward corporate social responsibility. Method: This research is an applied and descriptive-correlational research. The statistical population includes financial managers of companies listed on the Tehran Stock Exchange. In ۲۰۲۰, a sample of ۲۰۴ people from this community was randomly selected. The measurement of variables is based on a questionnaire and structural equation modeling and factor analysis have been used to analyze the data. Results: The results of data analysis show that moral idealism and economic conservatism have a significant and positive relationship with corporate social responsibility. The results also show that there is no significant relationship between relativism and corporate social responsibility attitudes. Conclusion: Based on the results, idealistic and economically conservative people are more inclined to corporate social responsibility and are more likely to participate in corporate social responsibility activities. Accordingly, it is better to take effective action in accepting and promoting corporate social responsibility activities by raising awareness and strengthening ideas such as idealism and economic conservatism in the field of university education and while serving accountants and financial managers.

کلمات کلیدی:

Ethical ideologies, Economic conservatism, Corporate social responsibility attitude

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