



The Role of Factors of Social Responsibility in Organizational Environmental Sustainability / A Descriptive and Analytical Study of The Opinions of a Sample of Employees at Accounting Firms in Iraq

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ARTICLE INFO

Keywords: Social Responsibility, Organizational Sustainability, Accounting Firms

Received : 20, August

Revised : 22, September

Accepted: 21, October

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ABSTRACT

This research seeks to diagnose the role of social responsibility in environmental sustainability at Accounting firms in Iraq. The research concluded that social responsibility has a significant impact on achieving environmental sustainability. This study examines the close relationship between Corporate Social Responsibility (CSR) and Sustainable Development (SD), where social responsibility plays a crucial role in promoting the economic, social, and environmental dimensions of sustainable development. The findings indicate that integrating CSR practices with sustainable development strategies contributes to achieving a balance between the interests of companies, society, and the environment, and enhances the long-term sustainability of development. The study also addresses the impact of government policies and stakeholder expectations on shaping the sustainable performance of companies.

INTRODUCTION

Research Problem: The research problem is represented by the following question: "What is the role of social responsibility in environmental sustainability at Accounting firms in Iraq?" The research sample consisted of the company's employees. The basic hypothesis of the research was: "There is a significant impact of social responsibility on achieving environmental sustainability." Sustainable development is an approach to development that aims to meet the needs of the present without compromising the ability of future generations to meet their own needs, and it encompasses economic, social, and environmental dimensions (CSR Hub Georgia, 2025). Corporate social responsibility, which refers to companies' commitments towards social, environmental, and economic responsibilities, is an effective means of achieving sustainable development goals. This research examines the relationship between social responsibility and sustainable development through a theoretical overview and a modern statistical analysis, reviewing global best practices.

LITERATURE REVIEW

CSR

CSR and its historical evolution scholarly works on CSR emerge from a differing perspective of the concept's evolution. Whereas the first definitions of CSR focused on profit maximization, later conceptions expanded the idea to consider a variety of responsibilities to society and the environment. Carroll was a turning point in the CSR conceptualizing, defining it as includes four distinct components. Carroll's pyramid of CSR has left an indelible mark in the business ethics and CSR body of knowledge and is actively referenced in current discourse.

However, more recent literature indicates that CSR has progressed even more, emphasizing shared value. Shared value implies positioning a company's business strategy in "the creation economic value in a way that also produces value for society by addressing its needs and challenges". CSR and Stakeholder Theory. In 1984, Freeman developed the Stakeholder Theory, according to which all affected by the business processes stakeholders should be taken into account. Since then, companies have been rationalizing their CSR by taking into account Stakeholder theory.

According to Freeman et al. (2010), CSR is not only about compliance but also about building long-term relationships with stakeholders such as employees, customers, suppliers, and communities.

CSR in Practice

Empirical studies have shown that CSR can have positive impacts on corporate reputation, employee satisfaction, and financial performance (Orlitzky, Schmidt, & Rynes, 2003). However, some researchers have criticized CSR for being used as a public relations tool rather than a genuine commitment to social change (Banerjee, 2008).

Corporate social responsibility (CSR) is a rich field of study and theory that seeks to understand the motivations behind companies' adoption of sustainable practices and their impacts. These theories include, but are not limited to:

- Stakeholder Theory: This theory emphasizes that companies have responsibilities to a wide range of stakeholders, including employees, customers, suppliers, and the community, not just shareholders. Companies are required to manage their relationships with these groups in an ethical and responsible manner (Freeman, 1984).
- Legitimacy Theory: This theory posits that companies strive to maintain their legitimacy within society by conforming to societal norms and values. CSR practices can help build and enhance this legitimacy (Bansal & Roth, 2000).
- Social Contract Theory: This theory views companies as operating under an unwritten contract with society, where they are granted the right to operate in exchange for assuming social and environmental responsibilities (Preston & Post, 1975).
- Agency Theory: In the context of CSR, agency theory can view social responsibility practices as an investment that may lead to long-term benefits, such as improved reputation and increased customer loyalty, which ultimately benefit shareholders (McWilliams & Siegel, 2001).

Early research, such as the work of Davis (1973), addressed the issue of corporate social responsibility from a "costs and benefits" perspective of companies assuming social responsibilities. As the field has evolved, researchers have been able to conduct empirical studies to assess the "business case" for CSR, leveraging available databases (Academy of Management Collections). Recent research shows that corporate social responsibility (CSR) positively impacts corporate image and customer trust. Initiatives that are met with positive perceptions from stakeholders can enhance a company's reputation (PMC for NCBI). Furthermore, CSR performance is positively associated with company efficiency, particularly through community initiatives such as environmental protection and support for local development programs (Tandfonline).

While the concept of CSR has evolved from a focus on profit maximization to considering the creation of shared value as a core business objective, it remains a highly relevant topic in academic studies and business practices.

Main Theories of CSR

Theories explaining CSR are diverse and include several main theoretical frameworks. First, the Social Contract Theory, which posits that companies have rights from society in exchange for ethical obligations towards it, making CSR essential for maintaining legitimacy (Donaldson & Preston, 1995). Second, Legitimacy Theory, which emphasizes that companies must conform to societal expectations to maintain support, with CSR considered a tool to enhance legitimacy (Suchman, 1995). Third, Stakeholder Theory, which assumes that companies must balance the interests of all stakeholders, not just shareholders, making CSR a strategy for managing relationships (Freeman, 1984).

In addition, Agency Theory focuses on minimizing conflicts between managers and owners through CSR as a tool for transparency (Jensen & Meckling, 1976).

Finally, Resource Dependence Theory views CSR as a means of accessing external resources by building positive relationships (Pfeffer & Salancik, 1978). These theories are often integrated into comprehensive frameworks, as in a study combining legitimacy, stakeholders, and institutions to explain CSR practices (Jamali & Karam, 2018).

Previous studies have demonstrated the importance of CSR in promoting mental health in the workplace. For example, one study found that companies adopting CSR improve the work environment, reducing stress and increasing productivity (Glavas, 2016). Another study confirmed that CSR contributes to environmental sustainability by reducing negative impacts, focusing on legal and ethical obligations (Carroll, 2016). In the context of global corporations, a study showed that integrating CSR into strategic management enhances innovation and long-term value (Porter & Kramer, 2006).

More recent studies have highlighted how governments play a role in promoting CSR through regulations, combining ethical and legal responsibilities (Jamali & Karam, 2018). Furthermore, a study found that CSR reduces corporate social irresponsibility (CSI) through a theoretical framework that defines the gray areas between the two (Baumann-Pauly et al., 2021). These studies confirm that CSR is not merely philanthropy, but a fundamental strategy for business success.

Sustainable Development

Education for Sustainable Development

Numerous studies have explored the integration of sustainable development into education. For example, research by UNESCO (2020) highlights the importance of Education for Sustainable Development (ESD) in fostering awareness and action among students. A systematic review by Wahyudiati et al. (2023) found that ESD initiatives in English as a Foreign Language (EFL) settings, particularly in Indonesia, have positively impacted students' motivation, environmental consciousness, and cultural sensitivity.

Sustainable Development in Higher Education

Higher education institutions play a crucial role in advancing sustainable development. A study by Lozano et al. (2015) analyzed sustainability initiatives in universities worldwide and found that integrating sustainability into curricula and campus operations leads to improved environmental performance and student engagement.

Sustainable Development and Artificial Intelligence

Research has examined the role of artificial intelligence (AI) in advancing sustainable development. According to Nature (2025), AI can provide data-driven insights that help monitor and achieve the SDGs, particularly in areas such as climate change, healthcare, and resource management.

Sustainable Development in Developing Countries

Studies in developing countries have highlighted both challenges and opportunities. For instance, research by Bashir et al. (2020) in the Middle East found that financial allocation and policy support are critical for implementing sustainable development plans. However, barriers such as lack of awareness and institutional capacity remain significant.

The Impact of Technology: While digitalization is often promoted as a tool for sustainable development, recent scientific analyses have presented a more nuanced perspective, indicating that the rapid adoption of digital technologies can have an overall negative impact on environmental sustainability, despite positive effects on aspects of economic and social development (Wikipedia, n.d.).

- **Language Use:** Language can be a tool for sustainable development, especially in areas where local languages need to be considered. By communicating in the local language, the focus shifts to the local community as an important source of development, helping to bridge the communication gap between local communities and the sponsors of development projects (ATA, n.d.).
- **Consumption and Production:** The ten-year framework programs on sustainable consumption and production aim to encourage all countries, particularly developed countries, to take action to ensure sustainable consumption and production patterns (UNDP, n.d.).
- **Environmental Sustainability:** This includes maintaining the integrity of the ecosystem and the carrying capacity of the natural environment, and ensuring the sustainable use of natural capital as a source of economic inputs and a sink for waste (Brodhag & Taliere, 2006; Goodland & Daly, 1996).

Previous studies include empirical analyses of the impact of sustainable development. For example, a study on the evolution of sustainable development theory traces its types (economic, social, environmental) and objectives since the 1980s, noting its integration into international policies (Liu et al., 2019). Another study analyzed a theoretical framework that combines environmental protection and economic progress, reviewing the origins of sustainable development and its fundamental principles (Khan, 2023).

In the corporate context, a study showed that creating sustainable value depends on integrated strategies, with a review of the scattered literature on how companies can achieve sustainability (Figge & Hahn, 2023). Similarly, research on education for sustainability proposed a theoretical framework that encourages the implementation of educational programs to enhance environmental awareness (Arenas et al., 2022). A recent study focuses on the impact of renewable energy consumption and governance on environmental performance, linked to the Sustainable Development Goals (Adu et al., 2024). These studies reveal challenges such as imbalances between the dimensions, but they confirm the effectiveness of an integrated approach in achieving progress.

The Concept of Social Responsibility:

The concept of social responsibility has shifted from a narrow concept of dealing with immediate environmental events to a strategic goal that requires significant importance in long-term strategic management processes. (Daft 2002:143) emphasized that social responsibility is the primary duty of an organization's management to make important decisions and take actions in a way that achieves the well-being and interests of society (Yassin, 2008).

The Importance of Corporate Social Responsibility

CSR goes beyond mere legal and ethical compliance, encompassing a range of economic, legal, ethical, and philanthropic obligations. This approach is essential for building sustainable and mutually beneficial relationships with stakeholders. Distinguishing between social responsibility and philanthropy is crucial; the former stems from a company's internal operations and reflects its commitment to integrity (Association-lien).

Studies have shown that companies that adopt CSR practices often strive to create value for all, with their responsibilities manifesting in economic, legal, and ethical aspects, as well as social and environmental impacts (PMC for NCBI).

Elements of Social Responsibility

According to researcher Carroll (Archie Carroll, 2006:91), the comprehensive content of social responsibility consists of four essential elements:

- Economic
- Ethical
- Legal
- Philanthropic

Models and Dimensions of Social Responsibility:

(Porter and Kramer's Model 92–2006:78)

This model is based on the crystallization of three basic orientations of social responsibility, expressed in three patterns:

The traditional pattern of social responsibility, such as the social pattern of social responsibility, The social costs pattern,

Environmental Sustainability

General Theoretical Framework

The theoretical framework of sustainable development is based on an evolutionary philosophy that links development and environmental conservation, as in an evolutionary study of the philosophical foundations of sustainability (Purvis et al., 2019). This framework includes tools such as the United Nations reports (GSDR 2023), which provide practical examples and tools for transformations in different sectors (United Nations, 2023). Ultimately, the framework is multidisciplinary, combining economic, environmental, and social sciences to address global challenges.

The Concept of Environmental Sustainability

Caring for and preserving the environment and its resources means preserving the elements and components of human survival. On this planet, it is therefore necessary to strive to address the environmental problems that arise as a result of human activities. There is no doubt that addressing these damages to the environment and its resources requires, first and foremost, an understanding of the components of the environment and its resources and measuring the extent of the problems that harm them (Al-Ghamdi, 2007:11).

Sustainable development is defined as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development

[WCED], 1987, p. 43). This definition, introduced in the Brundtland Report, remains the most widely cited and accepted.

The concept is built on three pillars: economic, social, and environmental sustainability (United Nations, 2015). These pillars are interdependent and must be addressed together to achieve true sustainability.

Key Theories

Several theoretical frameworks have been developed to understand sustainable development:

- **Ecological Modernization Theory** suggests that economic growth and environmental protection can coexist through technological innovation and policy reform (Mol & Sonnenfeld, 2000).
- **Strong and Weak Sustainability** debate the substitutability between natural and human-made capital. Strong sustainability argues that natural capital is irreplaceable, while weak sustainability allows for substitution (Daly, 1996).
- **Triple Bottom Line (TBL)** framework emphasizes the importance of measuring performance in terms of people, planet, and profit (Elkington, 1997).

The concept of environmental sustainability will be explained as follows:

Attah (2010:6) considers it to be the factors and practices that contribute to preserving environmental quality in the long term. Morelli (2011:23) defines environmental sustainability as a condition of balance, flexibility, and interconnectedness that allows human society to meet its needs. Cai & Others (2013:492) defines it as the ability to reduce the negative impacts and maximize the positive effects of human behavior on the environment through the design, production, application, operation, and disposal of products in a manner that does not harm the environment. (Yuan, 2013: 177) It is the decision-making and choice to mitigate the negative impacts and effects of human activities, and then taking action to use limited resources wisely, fairly, and equitably for both present and future generations.

Dimensions of Environmental Sustainability

Environmental mismanagement and its repercussions on health and productivity were the primary goal of the emergence of the concept of sustainability, which focuses on achieving ecological balance and preserving the environment, whether natural or built. This is achieved through the following dimensions:

A- Ecological Integration: A strategy for the integrated management of land, water, and living resources, based on the preservation of these elements and consideration of sustainability and equity in their use (Shepherd, 2010: 1). The concept of the ecosystem emerged widely in the twentieth century and has assumed an important position in modern ecology and environmental science studies. Currently, environmental management strategies have been developed that recognize ecosystems as a means of achieving a comprehensive conception of nature (Christian, 2003: 1).

B- Pollution Reduction: Environmental pollution problems have worsened in recent years, and interest has increased in finding ways to halt and mitigate them.

T- Rationalizing resource consumption: Environmental depletion is one of the factors that conflict with environmental sustainability. Therefore, there must be scientific management of natural resources that is linked to the environmental management system (Al-Azzawi & Al-Sabaawi, 2013: 96).

T- Reducing the impact on human health: Human health has its roots in the environment.

C- Using renewable resources: Renewable energy sources are characterized by their ability to be continuously exploited without depleting their sources (Talibi & Sahel, 2008: 203).

H- Preserving biodiversity: It is defined as "the total variability of life on Earth" (Simpson, 2002: 2), meaning the variability of living organisms derived from all sources, including terrestrial and marine ecosystems and the environmental formations of which these systems are a part. This variability includes biodiversity within species as well as between different ecosystems (Swingland, 2001, 378).

- Definition of Sustainable Development: It is development that balances economic, social, and environmental needs (CSR Hub Georgia, 2025).
- Definition of Corporate Social Responsibility: A set of voluntary commitments that companies undertake towards society and the environment to promote sustainable development (Al-Samhan, 2023).
- The relationship between them: Social responsibility aims for companies to contribute to sustainable development by creating job opportunities and providing support to communities and the environment, through economic, social, and environmental dimensions, thus supporting the achievement of the required balance in development (Al-Samhan, 2023; CSR Hub Georgia, 2025).
- The role of government policies and stakeholders: They play a key role in guiding and motivating private sector companies to engage in sustainable development initiatives based on social responsibility (NIH, 2025).

Theories and Concepts of Sustainable Development:

- The Brundtland Definition: The most widely accepted definition of sustainable development is "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Our Common Future, 1987).
- Pillars of Sustainable Development: Sustainable development consists of three main dimensions:
- Environment: Preserving natural resources, reducing pollution, and using renewable energy sources (Brodhag & Taliere, 2006; Molinoari et al., 2019).
- Economy: Achieving sustainable economic growth, creating jobs, reducing poverty, and using resources efficiently (Velazco González, n.d.).

- Society: Ensuring social justice, providing access to education and healthcare, promoting gender equality, and supporting peace and social stability (Guo, 2017).
- Sustainable Development Goals (SDGs): In 2015, the United Nations adopted seventeen Sustainable Development Goals as a global framework to achieve a better and more sustainable future by 2030. These goals aim to address global challenges such as poverty, hunger, gender equality, clean water, clean energy, climate change, oceans, and land (United Nations, 2015).

Main Theories of Sustainable Development

The theory of sustainable development has evolved since the 1970s, focusing on sustainable economic development without depleting natural resources. According to the Brundtland Report (1987), considered the theoretical foundation, sustainable development "is a process of meeting the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987). This theory integrates three main dimensions: economic (sustainable growth), environmental (conservation of biodiversity), and social (social justice).

Within a specific theoretical framework, the Menominee Theoretical Model of Sustainability offers a cultural perspective that emphasizes balance among the three aspects, portraying development as a process of reconciling internal tensions between the economy, environment, and society (Menominee Indian Tribe of Wisconsin, n.d.). Researchers have also developed a theoretical framework combining values, strategies, and tools to achieve sustainable development in companies, emphasizing the creation of sustainable value (Lozano et al., 2021). These theories emphasize integration, as in the four propositions on integrated sustainability, which link the economy, society, and environment (Brodhag & Taliere, 2006).

Furthermore, the theory is evolving towards the Sustainable Development Goals (SDGs), with researchers studying the interactions between the 17 goals, such as sustainable economic growth (Goal 8) and clean energy (Goal 7), with empirical evidence from the United States between 1960-2022 (Sarkar et al., 2024). This theory emphasizes a holistic approach to global challenges such as climate change.

Practical aspect

Table (1) Descriptive statistics results for research variables

Standard Deviation	Mean	Variables
1.7	3.8	Social responsibility
1.2	3.4	environmental sustainability

The Total Impact of Social responsibility on Sustainable Performance

Table No. (2) Impact matrix

		Social responsibility
environmental sustainability	F	38
	Sig	.000 ^b
	α	.72
	β	.78
	R Square	.75 ^a

DISCUSSION

The results of Table (1) showed the statistical value of the items within these variables. All of their arithmetic means were within the high level of agreement. Social responsibility ranked first, as evidenced by the arithmetic mean, which was higher than the hypothetical arithmetic mean and fell within the (high) agreement item, with a good deviation. This reflects the consistency and coherence of the responses of the research sample, which carries implications about the importance of the company.

Testing the Hypotheses of Impact between Research Variables.

Table (2) shows that the calculated (F) value between the social responsibility variable and the company's strategic vigilance variable reached (38). This means that there is an effect of the social responsibility variable on the company's sustainable performance variable, confirming the existence of effects of social responsibility on achieving sustainable performance for the company. From here, we conclude that the first hypothesis is accepted. This is according to the statistical results in Table (2).

CONCLUSIONS AND RECOMMENDATIONS

The research found a significant relationship between social responsibility and environmental sustainability at Accounting firms Iraq. This calls for the company to consider social responsibility in its organizational and strategic processes.

- Social responsibility is considered a major catalyst for balanced sustainable development between the economy, society, and the environment.
- Integrating CSR practices with sustainable development strategies achieves a sustainable competitive advantage for companies.
- Government support and stakeholder expectations enhance the effectiveness of corporate social responsibility in achieving sustainable development.
- Encourage governments to develop institutional policies that incentivize environmentally and socially responsible behavior.

- Call upon companies to adopt CSR strategies aligned with the global Sustainable Development Goals (SDGs) through measurable indicators.
- Strengthen partnerships between the private sector, the government, and civil society to ensure the continuity and effectiveness of initiatives related to social responsibility and sustainable development.

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