

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

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Abstract

Introduction: 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.

Material and Methods: This research is an applied and descriptive-correlational research. The statistical population includes financial managers of companies listed on the Tehran Stock Exchange. In 2020, a sample of 204 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.

Conclusions: 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.

Keywords: Ethical Ideologies, Economic Conservatism, Corporate Social Responsibility Attitude

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INTRODUCTION

In recent years, with the occurrence of several cases of ethical scandals in multinational corporations, corporate executives are expected to take steps to move towards greater commitment to corporate ethics and corporate social responsibility [1]. Corporate social responsibility has become an important topic in business literature, and a growing number of articles in major social responsibility journals confirm this. Also, the popularity of corporate social responsibility among stakeholders is increasing [2] and is an issue in the accounting profession that is gradually increasing in importance [3]. Despite continuous efforts and thinking about the role of companies in society, little research has been done in academia [4].

Although companies are considered as a hypothetical human being [5] and therefore have the ability to harm or benefit, ultimately the managers of these companies

manage the path of social accountability of these companies and thus the personal values of managers and Even their religious beliefs affect the company's response to social responsibility beyond maximizing profits [6, 7]. According to higher level theory, to understand the behavior of a company, it should be noted that humans are the main actors [8]. In this theory, managers' behavior reflects their personality traits [9]. Many studies focus on institutional factors in determining corporate social responsibility activities, which indicate that corporate social responsibility arises from the need to gain legitimacy of external environment institutions [10, 11]. However, given the power of managers in the field under management at any time, institutional factors cannot replace their role and importance in responding to social responsibility [12]. Because managers are involved in the interaction between the company and

stakeholders, their values, perceptions and beliefs are important factors in corporate social responsibility activities [13]. Numerous studies emphasize the role of managers in social participation decisions [14-16]. Performing corporate social responsibility activities is based on the beliefs and values of managers [17, 18]. The extent of managers' emphasis on different dimensions of social responsibility is influenced by their attitude towards corporate social responsibility [19]. Managers' attitudes about the role of participation in society affect the level of participation of companies in corporate social responsibility activities [20].

Corporate social responsibility attitude has attracted the interest of researchers [21]. Corporate social responsibility attitudes allow researchers to measure people's behaviors and inclinations using social and economic performance scales [22]. Attitude means the overall positive or negative evaluation of each person about a subject, which is based on the feelings and emotions of the person towards that subject [23]. Thus, a positive attitude towards corporate social responsibility means a person's overall positive assessment of corporate social responsibility, which is based on a person's feelings and emotions about corporate social responsibility [24]. Managers' attitudes and values influence corporate social responsibility decisions and activities [18]. To plan, encourage and motivate companies to move in the direction of social responsibility activities, knowledge of the factors affecting these types of activities is essential [25].

Differences in people's moral ideology play an important role in their moral decisions [26]. In the theory of moral attitude, people's reaction to moral conditions is due to differences in their personal attitudes toward morality. Just as philosophers in the field of ethics often disagree on whether or not an action is moral, the theory of moral attitude states that each individual is like a moral philosopher who shapes his or her judgment of good and evil based on his or her moral attitude. According to the theory of moral attitude, the degree of idealism and relativism of individuals determines the type of their moral ideology. This theory is a conceptual framework based on two dimensions of idealism and relativism [27]. An individual's idealism reflects the degree to which a person's importance to others and to activities that do not harm others. Idealists seek to create positive outcomes that benefit people. Idealism focuses on respectful treatment of human beings, not human beings as a means to an end [28]. In any moral decision-making situation, relativists change their decision-making processes according to individual principles, needs, and

desires. Relativist moral judgments are not based on universal principles of ethics, but are tailored to the specific circumstances of each situation, the evaluation of possible outcomes, and other individual factors. Recent research shows that idealists have a positive attitude and relativists have a negative attitude towards corporate social responsibility [3], which is partly due to the human-centeredness and humility of idealists towards relativists [29]. In another study, it was shown that there is a significant and positive relationship between idealism and corporate social responsibility attitude and there is no significant relationship between relativism and this attitude [30]. Individual idealism has a positive relationship and materialism has a negative relationship with corporate social responsibility [31]. There is a direct relationship between the ethical framework of individuals and their attitude towards corporate social responsibility. In other words, a change in the moral foundations of individuals causes a change in all economic, legal, moral and humanitarian dimensions of corporate social responsibility [32]. Because the reliability of financial reporting is directly related to the moral health of its producers, it is essential that we find the cause of the unethical behavior, meet the relevant needs, enact laws, enforce disciplinary measures, and enforce values and ethics in society and expand the work environment [33].

On the other hand, studies have shown that there is a significant relationship between political ideology and attitudes toward corporate social responsibility. Political ideology is defined as a set of attitudes and values that include cognitive, emotional, and motivational mechanisms. Political ideology consists of two views, right and left, or the same two views, conservative and liberal. These perspectives seek to explain how and why people do things. In other words, they explain the behavior of individuals to achieve appropriate goals such as justice and social order. Observations have shown that people with a conservative view emphasize maintaining the status quo and preserving the traditions and traditional and religious values of society. But people with a liberal view are interested in civil rights and social issues such as social justice and environmental issues. This group of people consider climate change and environmental a social issue and for them, environmental care is an attractive issue [34]. In this regard, research has shown that conservative ideology (social conservatism) has a negative and significant relationship with the support of environmental and climate activities. But liberal ideology (economic protectionism) has a positive and significant relationship

with the support of environmental activities. In other words, social conservatives are less responsive to climate change than economic conservatives [35].

Observations show that socially conservative governments in the United States oppose environmental protection programs. Social conservatives in these governments believe that controlling greenhouse gas emissions and other environmentally friendly policies is hurting the US national economy. Bush Sr. avoided attending the 1992 Rio de Janeiro Summit in Brazil [36]. Trump also pulled out of a deal to control emissions in Paris. A treaty that was agreed upon in the liberal Obama administration [37]. Researchers have found that people's political orientations are significantly associated with environmentally supportive behaviors. Liberals have positive views on preserving the environment and reducing destructive climate change. This view, however, is weak for conservatives and in some cases negative [38]. A study of climate and environmental change news coverage from 1985 to 2017 also found that the political influence of conservative and liberal politicians on environmental issues increased compared to environmental scientists and experts. Conservative and liberal discourses on climate change and environmental change are significantly different [39].

Social responsibility, due to its strategic importance for companies, has been the focus of many studies in recent decades [40]. Given the growing importance of corporate social responsibility and the role of financial managers in this area, it seems that this study has a special need to identify the factors affecting corporate social responsibility and better understand its dimensions so that we can be aware of these factors. Take steps to promote corporate social responsibility activities. Therefore, the purpose of this study is to investigate the relationship between ethical ideology and economic conservatism with the attitude of financial managers towards corporate social responsibility. According to the researches, no research on this subject has been observed among the researches done in the country. The enlightenment of this research is that it provides an integrated framework in which the relationship between ethical ideology and economic conservatism with the attitude of managers is examined, which has led to the development of corporate social responsibility texts. Also, according to the results of this research, researchers in the future can consider the values, beliefs and ideologies of managers such as moral ideology and economic conservatism as moderating variables in their research.

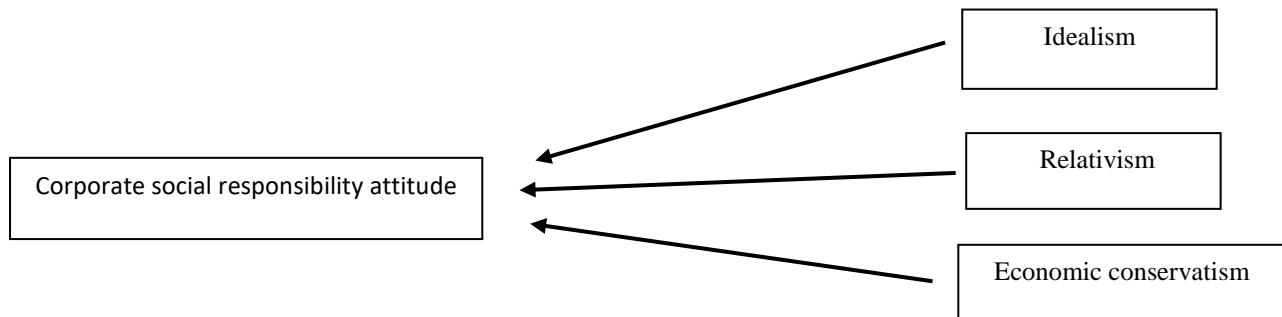


Figure 1. Conceptual model of research

MATERIAL AND METHODS

This research is an applied research in terms of purpose. Also, considering that in this research we seek to find the type of relationships between variables and describe it, it is a descriptive research. A questionnaire was used to collect data, so it is a survey research. This research is a combination of library and field methods. The statistical population is the financial managers of companies listed on the Tehran Stock Exchange. In 2020, a sample of 204 people was randomly selected. The tool for measuring research variables is a questionnaire. First, before testing the hypotheses, the validity and reliability of the research variables were tested using the confirmatory factor analysis test, and using the factor load criteria and the

extracted mean variance (AVE), the validity was convergent through the combined reliability (CR). The reliability of the questionnaires was analyzed. Summary of the results of factor analysis and reliability of research variables after removing the questions with poor metrics are shown in [Table 1](#) and [Table 2](#). First, in the library method, by studying the texts and related researches, the subject area was determined and then by collecting the data obtained from the questionnaire in the field method and analyzing them using LISREL software, the hypotheses were examined and tested. Structural equation method has also been used to test the research hypotheses.

RESULTS

In inferential analysis, before testing the hypotheses, we must test the validity and reliability of the research variables using the confirmatory factor analysis test. For the convergent validity test using the confirmatory factor analysis method, the factor loads of each variable must be greater than 0.4 and be significant, i.e. the coefficient of significance or T-value of each variable is greater than 1.96 and less than -1.96. On the other hand, the mean extracted variance (AVE) should be greater than 0.4 (59). To test the reliability of research variables using the combined reliability (CR) method, the value obtained according to a rule of thumb should be greater than 0.7 to ensure the reliability of research variables (Ramin Mehr & Charstad, 2015). In the confirmatory factor analysis test, questions with a factor load of less than 0.4

were removed. In addition, since the calculated (AVE) in the initial factor analysis was less than 0.4, so the questions that had weaker metrics than the other questions were removed and factor analysis was performed for each of the variables to the mean value of variance extracted (AVE) to improve them. The results of the final factor analysis of research variables are presented in the table below. As can be seen, after re-testing the factor analysis, the factor load related to all questions of the research variables was more than 0.4, which is also statistically significant, because the value of T-Value statistics are all more than 1.96. The value of AVE is more than 0.4, which indicates the convergent validity of these variables.

Table 1. Results of factor analysis of research variables

Variable / Question	Factor load	T-Value	SD	AVE
Idealism (ID)				0.504322
IQ ₁	0.58	8.67	0.66	
IQ ₂	0.68	10.55	0.54	
IQ ₃	0.77	12.53	0.41	
IQ ₄	0.82	13.79	0.33	
IQ ₅	0.79	12.93	0.38	
IQ ₆	0.77	12.44	0.41	
IQ ₈	0.67	10.40	0.55	
IQ ₉	0.67	10.36	0.55	
IQ ₁₀	0.6	9.01	0.64	
Ethical relativism (RE)				0.436671
RQ ₂	0.55	7.81	0.7	
RQ ₃	0.59	8.56	0.65	
RQ ₄	0.62	9.11	0.62	
RQ ₅	0.74	44.50	0.45	
RQ ₆	0.79	12.41	0.38	
RQ ₇	0.7	10.63	0.51	
RQ ₈	0.6	8.70	0.64	
Economic conservation				0.525167
FQ ₂	0.57	7.58	0.68	
FQ ₄	0.65	8.52	0.58	
FQ ₅	0.91	11.24	0.16	
Corporate social responsibility (CSR)				0.41019
Q ₄	0.67	10.30	0.55	
Q ₅	0.71	10.99	0.5	
Q ₆	0.67	10.31	0.55	
Q ₈	0.63	9.36	0.61	
Q ₉	0.58	8.52	0.66	
Q ₁₂	0.61	9.04	0.63	
Q ₁₄	0.62	9.19	0.62	
Q ₁₆	0.7	10.88	0.51	
Q ₁₇	0.59	8.69	0.65	
Q ₂₀	0.61	9.07	0.62	

Table 2. Results of reliability test of research variables

Variable	Abbreviation	No. Questions	CR
Idealism	ID	9	0.900207
Ethical relativism	RE	7	0.842114
Economic conservation	F.CO	3	0.761621
Corporate social responsibility	CSR	10	0.873748

To test the reliability of the research variables using the structural reliability method, the value of combined reliability (CR) was calculated for questions that were considered as a suitable criterion for explaining each variable. As shown in the table below, the value of the combined reliability (CR) obtained for the research variables is more than 0.7, and thus the reliability of these variables can be ensured.

Then the research hypotheses were tested. To test the research hypotheses, the method of structural equations has been used and the results are as follows:

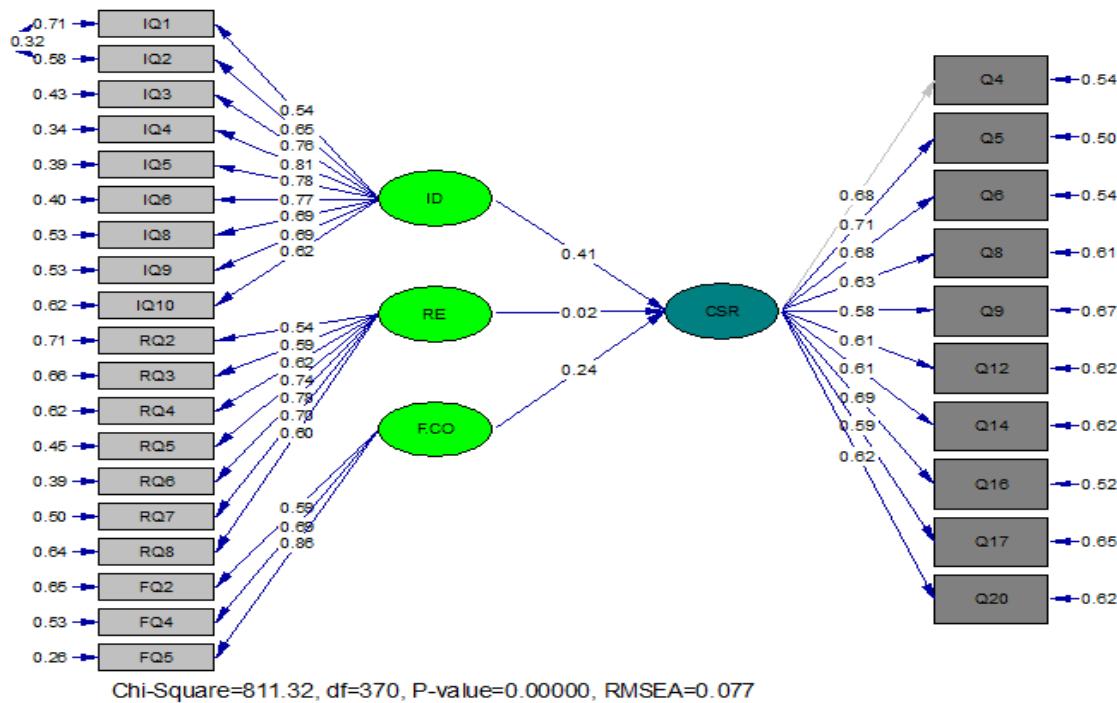


Figure 2. Test result of research model in standard mode

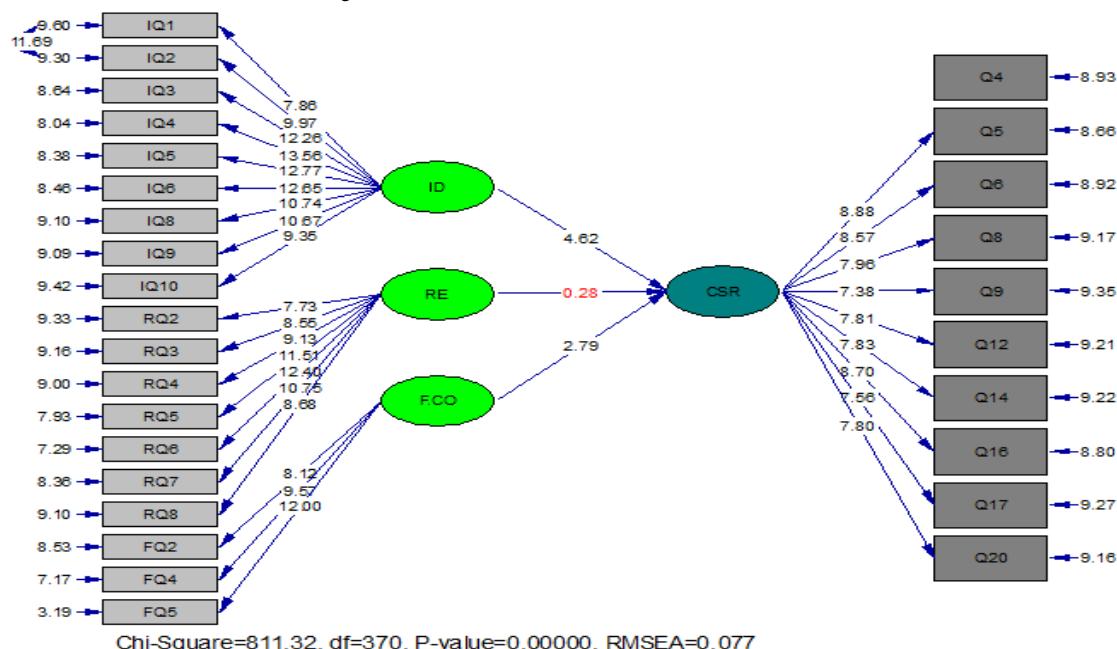


Figure 3. Test result of research model in a significant way

In testing the hypotheses, the path coefficient indicates the degree of correlation and the T-value statistic related to that path coefficient indicates its significance. The path coefficient is significant if the corresponding t-value statistic is greater than 1.96 or less than -1.96. The results of structural equation modeling method to test the research model in a standard and significant way are shown in Figures 2 and 3.

The results of the research model test show that: There is a significant relationship (0.41) between moral idealism and corporate social responsibility attitude. In other words, with each change in moral idealism, the variable of corporate social responsibility attitude changes by 0.41 units and in the same direction with moral idealism. This relationship is statistically significant because the t-value statistic is equal to (4.62) which is more than 1.96. Therefore, the hypothesis of a significant relationship between ethical idealism and corporate social responsibility attitude is accepted. But the relationship (ethical relativism) to the corporate social responsibility attitude (0.02) is not significant because the t-value statistic is equal to (0.28) and this rate is less than 1.96.

Table 3. Results of research hypotheses

Row	Hypothesis	Path Coefficient	T-Value	Results
1	Ethical idealism and corporate social responsibility attitudes have a significant relationship	0.41	4.62	Accepted
2	Ethical relativism and the corporate social responsibility have a significant relationship	0.02	0.28	Rejected
3	Economic conservatism and corporate social responsibility have a significant relationship	0.24	2.79	Accepted

DISCUSSION

The aim of this study was to investigate the relationship between ethical ideology and economic conservatism of financial managers as part of personal beliefs and values with their attitudes toward corporate social responsibility. The results show that economic idealism and conservatism have a positive and significant relationship with corporate social responsibility. In other words, the higher the level of idealism and economic conservatism of financial managers, the more positive attitude they have towards corporate social responsibility and the more likely they are to participate in corporate social activities. Also, there is no significant relationship between ethical relativism and corporate social responsibility attitude and the level of relativism of financial managers has no significant relationship with their attitude to corporate social responsibility, which is consistent with the findings of previous studies. As the previous results have shown that idealism is directly related to the attitude of social responsibility and relativism is not significantly related to this attitude [29, 30]. Economic conservatives are also more inclined to corporate social responsibility than social conservatives [35, 38].

According to the results obtained in this study, it can be said that ethical views and ideology of economic conservatism can be the motivation for managers to judge and decide on issues related to corporate social responsibility. The evidence of this article shows that in order to improve the performance of business units in the field of social responsibility, the level of moral

Therefore, the hypothesis of a significant relationship between ethical relativism and the corporate social responsibility attitude is rejected. Economic conservatism and corporate social responsibility attitudes have a significant relationship. Thus, with each change in the variable of economic conservatism, the attitude of corporate social responsibility changes by (0.24) units and in line with economic conservatism. This change is statistically significant because its t-value statistic is equal to (2.79) which is more than 1.96. Therefore, the hypothesis of a significant relationship between economic conservatism and the corporate social responsibility attitude is accepted. A summary of the test results of the research hypotheses is shown in [Table 3](#).

idealism and economic conservatism in managers and accountants of business units should be strengthened. Based on the results of this study, it is suggested that researchers in the future consider the values, beliefs and ideologies of managers such as ethical ideology and economic conservatism as moderating variables in their research. Also, in order to accept and expand social activities by company managers, accounting and financial management students who are potential future managers, review and universities to hold courses and training and motivational programs in the field of corporate social responsibility and To achieve this goal, emphasize values and beliefs such as moral idealism and economic conservatism. The results of this study will be useful for companies that seek to grow and develop social responsibility in hiring managers. Companies can upgrade their knowledge in the field of corporate social responsibility and provide the path for the development of corporate social responsibility by holding training courses and while serving managers by informing managers. Generalization of the results of this research to other samples should be done with caution. This issue can be considered as one of the main limitations of the research.

CONCLUSION

Corporate social responsibility is an issue that is becoming increasingly important and corporate managers guide the path of corporate social activities. Upper Echelons Theory emphasizes the leadership of companies by managers and the high role of their values, beliefs and beliefs in corporate governance. Although

some experts emphasize the role of institutional factors on corporate social responsibility, but given the high power and authority of managers in the field of corporate social responsibility cannot be compared to the effective role of values and beliefs of managers that shape corporate social responsibility behavior. Therefore, by identifying the factors affecting the corporate social responsibility attitude, a better understanding of the dimensions of corporate social responsibility can be obtained. According to the results obtained in this study, which is based on the Upper Echelons Theory, the theory of ethical attitude and the theory of shareholders, it can be said that increasing the idealism of managers makes them more willing to work within the corporate social responsibility. Because according to the theory of moral attitude, idealists believe that in any situation, not only should their activities not harm others, but they should also lead to the benefit of society. Also, increasing the level of economic conservatism of managers causes them to move in the direction of operating within the framework of corporate social responsibility, because according to shareholder theory, economic conservatives consider corporate social responsibility as a tool to

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maximize profits. Finally, based on the results of this study, it can be said that the level of relativism of individuals has no role in their attitude to corporate social responsibility. Because relativist moral judgments are not based on universal principles of ethics, they change their decision-making processes in each situation according to individual principles, needs, and desires. According to the obtained results, 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, effective action can be taken in accepting and promoting corporate social responsibility activities.

Ethical Consideration

Ethical issues (such as plagiarism, conscious satisfaction, misleading, making and or forging data, publishing or sending to two places, redundancy and etc.) have been fully considered by the writers.

Conflict of Interest

The authors declare that there is no conflict of interests.

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