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Developing A Conceptual Model Of Corporate Social Responsibility Reporting With A Sustainable Development Approach

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Abstract

This study aims to identify and elucidate the key factors influencing corporate social responsibility (CSR) reporting and to develop a conceptual model based on a sustainable development approach. Many companies, by focusing solely on economic growth and financial objectives, neglect their social responsibilities—a problem that poses significant challenges to organizational sustainability. A lack of comprehensive understanding of influencing factors and the absence of an effective conceptual framework are among the main reasons for this neglect. This research employs a mixed-methods approach. In the qualitative phase, data were collected through semi-structured interviews with experts and certified public accountants, and theoretical saturation was achieved after 11 interviews. The qualitative data were coded and analyzed using grounded theory. In the quantitative phase, 384 questionnaires were randomly distributed among employees of accounting organizations, and the data were analyzed using SmartPLS software. The findings revealed 12 main categories that shape CSR reporting, encompassing various dimensions from professional and structural requirements to environmental and capital market pressures. The results indicate that these factors can explain the motivations and primary drivers for organizations' engagement in CSR reporting. Furthermore, the proposed conceptual model demonstrates that implementing this approach not only addresses environmental obligations but also facilitates the achievement of sustainable development goals while enhancing organizational legitimacy and accountability.

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Extended Abstract

Introduction

In recent decades, corporate social responsibility (CSR) has emerged as a central pillar in organizational management and accounting. Organizational performance assessment is no longer limited to economic profitability; the manner in which companies interact with society, the environment, and stakeholders has become a critical criterion. Neglecting social responsibilities may lead to decreased public trust, threats to social capital, and increased organizational risks. In this context, CSR reporting serves as a key tool for transparency and accountability, reinforcing trust and organizational legitimacy. This reporting process discloses the economic, social, and environmental impacts of organizational activities through formal reports, facilitating effective engagement with investors, regulatory bodies, and society. Environmental, professional, and structural factors—including legal requirements, capital market expectations, and social pressures—play a decisive role in shaping CSR reporting. The link between social responsibility and sustainable development can be explained across economic, social, and environmental dimensions, requiring a balance among these dimensions to create long-term value for stakeholders. Identifying and elucidating the factors influencing CSR reporting provides the foundation for designing a conceptual model that enhances transparency and accountability while facilitating sustainable development, offering practical applications for managers and policymakers. This study addresses the question of which factors constitute the key components shaping CSR reporting and how these factors can be explained within a sustainable development framework. The primary hypothesis posits that environmental, professional, and structural factors play a crucial role in reinforcing CSR reporting and that leveraging these factors can facilitate sustainable development goals and strengthen organizational legitimacy.

Methodology

This study employed a mixed-methods design to simultaneously utilize qualitative and quantitative data. In the qualitative phase, data were collected through semi-structured interviews with 11 Iranian experts, professors, and certified public accountants. Purposeful sampling was used to ensure participants had relevant experience and expertise in CSR reporting. The interview data were coded and analyzed using grounded theory to identify and finalize the dimensions and indicators of CSR reporting, ensuring validity and reliability. In the quantitative phase, the statistical population included all employees of accounting organizations, and the sample size was calculated using the formula for an infinite population, resulting in 384 questionnaires. To account for incomplete responses, 394 questionnaires were distributed, and 384 complete responses were ultimately analyzed. Quantitative data were analyzed using SmartPLS software to examine relationships among variables, validate the conceptual model, and reinforce qualitative findings. This combined approach allowed for comprehensive identification of key CSR reporting components and their roles within a sustainable development framework.

Results And Discussion

The findings indicate that the collected qualitative and quantitative data provide a comprehensive understanding of the factors influencing CSR reporting. In the qualitative phase, 11 experts identified dimensions and indicators of CSR reporting, resulting in 12 main categories and 51 final indicators. Grounded theory analysis was conducted through open, axial, and selective coding to develop the conceptual model of CSR reporting based on sustainable development. In the quantitative phase, analysis of 384 completed questionnaires using SmartPLS revealed that all relationships among constructs were significant and stable, and both measurement and structural models demonstrated satisfactory validity, reliability, and fit. The inner model results indicated that internal economic and political relationships, meritocracy in management, financial policy control, and the implementation of accounting standards and regulations significantly affect reporting quality, transparency, and economic development. These findings confirm that the proposed conceptual model effectively and comprehensively explains the variables influencing CSR reporting. The results demonstrate that CSR reporting is an effective tool for enhancing public trust, strengthening social capital, and increasing transparency in the economy. Alignment among legal requirements, accounting standards, informational transparency, and managerial meritocracy reinforces the foundation for sustainable development. Policymakers and regulatory bodies can enhance the reliability of financial information by focusing on disclosure processes, while auditors can better protect stakeholder rights in politically connected firms. At the managerial level, implementing reward and penalty systems related to reporting transparency encourages employees and managers to provide more accurate information, leading to optimal resource allocation, increased informational efficiency, and improved competitiveness. Proper implementation of CSR reporting not only generates economic value and employment opportunities but also reduces poverty, improves living standards, and strengthens social cohesion, ultimately supporting the achievement of sustainable economic value—the ultimate goal of the proposed conceptual model.