

## FORMULATING ALTERNATIVE FOR DEVELOPMENT OF CORPORATE CITIZENSHIP IN PRODUCING UNITS IN IRAN

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**Abstract: Problem statement:** *The current study's purpose is to identify the impact of the current state of corporate citizenship along effective factors on its condition on industrial producing units, in order to find an accession plan for corporate citizenship development.*

*In this study corporate citizenship is studied in four dimensions like legal corporate, economical corporate, ethical corporate and voluntary corporate.*

*And Effective factors' impact on corporate citizenship is explored based on thrifold dimensional model (Trifurcation theory of deceased Dr. Mizayi Ahranjany): behavioral, structural and content factors, as well.*

**Methodology:** *In this study, 50 corporates of Food industry and of petrochemical industry, along with 200 selected individuals from directors' board on Tehran provinc's scale with stratified random sampling method, are choosed as acturial sample. If based on functional goal and compilation methods, The present study is a description of correlation type; questionnaier is used for accumulation of initial Data. For Instrument Validity expert's opinion is used. and structural equations and its reliability is qualified by using Cronbach Alpha*

**Results:** *The results of this study indicates that close to 70 percent of under survey corporates have not a good condition in corporate citizenship and all of structural factors, behavioral factors, contextual factors, have a great deal of impression and imapct on the advent corporate citizenship behavior in the producing Units. among the behavioral factors, social responsibility; among structural factors, organic structure and human centered orientation, medium size, high organizational capacity; and among the contextual factors, the clientele's positive viewpoints toward corporates had the utmost importance in impression on under survey Producing units.*

**Conclusions:** *Results of this study proved that under survey producing corporates, are not in a desirable condition of corporate citizenship behavior so that, according to the opinions*

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*of Directors' board, in the past years the average of citizenship factors have been lesser than usually from a legal, economical, ethical and voluntarily perspective. by considering the current crises of the nation that are mostly caused by economical sanctions, Producing Units haven't been able to reach their commercial and economical goals. On this account, naturally the present situation of market has made them to overlook what formerly had been their ethical principle.*

*According to what was mentioned, corporates must make some fundamental changes in their strategy, goals and organizational structures in order to gain access to corporate citizenship behavior and to gain other advantages of these behaviors.*

*They must develop their social responsibility, social accountability and corporate governance among its employees as the most important strategies of corporate that could be their citizenship*

*On the other hand corporates must be in think of improving their social capital through setting up powerful communicational nets and through exercising their commitments toward society's individuals. in short, corporates' directors must have faith in commitment to society's ethical principles and ruling canon, and for short terms benefits do not act as a way that clientele loss their trust in them so that they behave those corporates with an inappropriate citizenship behavior, and even it may cause Society not to admit those corporates as its Citizens.*

**Key words:** *Corporate Citizenship, structural factors, behavioral factors, contextual factors, Producing units*

## INTRODUCTION

Corporate citizenship, as an outstanding term in management literature which deals with social business, appeared in late twentieth century its roots in management field dates back to 1980s. Of its visible marks and signs on the global process are the common statements notifications about the Global Corporate Citizenship. Global Corporate Citizenship is a theoretical framework for correlation and support of all stakeholders of various industries on a global scale. International instituts of Global Corporate Citizenship advocate are looking for economical development on an international scale. According to theories of socialism, Corporates legally have some obligations and tasks towards local and global stakeholders. (Anderson, Rachelj, & Williams, 2009).

One of the most important competitive advantages for Global Corporates is To have Corporate citizenship elements, such as : Ethics and suitable governance which means adherence to global standards, terms and conditions, prevention of bribery, emphasis on implementation of the Public Defender's policies, regard for business and ethical principles, and human rights which itself includes: equal chance of employment, nondiscrimination, preventing child labor exertion, having freedom in forming Unions and Associations, and at last, equal payment to employees (Gardber, 2006).

Abundance of “Corporate Citizenship” term is not limited to Organizations’ domain, but it is applicable to an obviously visible series of academic studies which are assigned to these topics. A number of Corporate Citizenship magazines have carried out some researches in this framework. Conducted studies in Boston College, USA; Ejjat university, USA; and Urik university, England; Delkin university of Austrelia are all amongst those studies in this field. Most of business consultants have accepted “Corporate Citizenship” as a compliance to environmental and social policies of Corporates. A number of governmental Units like :Consultants, Central Chamber of Commerce and African institute of Corporate Citizenship have had great developments in this field (Matten, Dirk & Cranc, Andrew, 2010).

Conducted studies in those fields which are related to Corporate Citizenship, indicates that those corporates that have been faithful to inter-corporate ethical principles have more competitive advantages, but although in short terms they may suffer insignificant losses, they will enjoy a high proficiency in long terms and their operation would turn more positive and accountable due to their gathered fame. This Corporates have managed to strive well in acclaiming their own organizational goals by increasing motivation in their manpower and by the development of organizational commitment in them (Matten, Dirk & Cranc, Andrew 2010).

Today, according to carried out studies, one of the most substantial challenges that Corporates are facing is Reducing social responsibility, reducing social accountability, and reducing social functioning of corporates in their confrontaion with ahead crises (Choi, D.Y. & Gray. E. R. 2008). Corporate Citizenship is considered as one of the most instrumental strategies in requiring organizations to incorporate ethics into their interaction with their environment. According to Mignan (1997) Corporate Citizenship is actually defined as commitment to implementing ethical behaviour in strategy formulation and excution, and also it is defined as operations and business cultures in relation to the society in which they are operating.

Corporate Citizenship is Corporates’ involvement in those activities that are of special importance to improvement of social issues which are beyond requirements.

Corporate Citizenship finds corporates’ social responsibility as the process of wealth accumulation, promotion of competitive advantages of corporates and maximizing the value of the accumulated wealth, that generally considers total attention and commitment of businesses to the quality of life for employees, clintele, local society, as a way to achieve sustainable economic development (Holme, R & Watts, P. 2000).

What we have broached in the following study as research topic, is lack of awareness of the current state of Corporate Citizenship behavior in manufacturing

industries of state, and also not having any pre-programmed plan which could lead us away from the status quo to a more desirable state whereby utilization of these behaviors would be available. Accordingly and also because there has not been a conducted study on a national scale, researchers and associates are after analyzing and studying the current state of Corporate Citizenship behavior in industrial producing units due to their importance, they are also after identifying effective factors on its development process, so as to propose strategies and guidelines to authorities and practitioners which promote corporate Citizenship

## **THEORETICAL BASICS / RESEARCH QUESTIONS**

### **Corporate Citizenship**

If we grant that the ultimate goal of all of humans' bustles and economical activities is preservation and promotion of human dignity, then we would perceive why the conception of Corporate Citizenship has transformed into a prevalent and dominant paradigm in the past decade, and that why reputable and large global corporates consider responsibility to social environment as a part of their strategies.

This concept is such a one that right now, in developed countries and countries with open economic, is being fiercely pursued by all authorities like government, corporates, civil society, international organization and scientific centers.

Governments are looking at social responsibility as one of several dimensions of organizations' Corporate Citizenship in terms of responsibilities and task division and in terms of Moving toward a sustainable development.

Corporations take Corporate Citizenship behavior as a commercial strategy that adds on their reputation on a highly competitive environment and increases their stakes in market.

Since Civil society and nongovernmental organizations are aware of financial scandals and disasters resulting from corporates' performances, they expect social responsibility from corporates.

Regarding the fact that effects and influences on modern world is much more produced by corporates than governments, International Organizations find solving global challenges impossible without corporates' association and cooperation, and yet most of the politicians who are somehow directors of corporates, expect Corporate citizenship from corporates.

Scientific centers are viewing Corporate citizenship behavior from a perspective that involves corporate's roles in a nation's development, in democracy's outspread, task interference and responsibilities of a corporate along that of government and their overlapping results, as well. (Locke, M, Richard, & Siteman, Alvin, 2010).

Corporate citizenship includes four fundamental types which are: **Economic Citizenship, Legal Citizenship, Volunteer Citizenship, Ethical Citizenship.**

**Economic Citizenship** is applied to a corporates' commitment in producing lucrative benefits for employees and other stakeholder by providing job opportunities, gratuity, training and producing high quality products or providing their sale and services in a lucrative method.

**Legal Citizenship** is applied to a corporates' commitment to fulfillments of trade missions in a framework of legal requirements.

**Ethical Citizenship** is applied to corporates' commitment to subjection to ethical disciplines that represents appropriate behavior in society.

**Volunteer Citizenship** indicates those corporates' commitmenst to involvements in activities that are not supervised or controlled and that are not legally necessary, and that they do not predict a business in an ethical sense (McIntosh Malcolm & Thomas Ruth 2004).

According to McIntosh, Carol (2004) also believes that commitments of corporates' and business owners are under these four titles of Economical, legal, ethical and volunteer, for achieving which there is defienate methods and guidelines in society.

Business owners pay their tribute to potential profitability of market, for which they are responsible, by producing commodity and those services for which there are demands in society.

They have to follow appropriate behaviors' codes and rules which are ratified by legislators of nation (Legal responsibility) and they have to perform ethical standards (ethical responsibility). It is predicted that corporates are taking more part in improving society than the minimum standards through economical, ethical and legal responsibilities that are imposed on them. This matter also represents their volunteer responsibilities in participating in distribution of commodity, and in improvement of peoples' life quality.

In several of the past years, replication to demands of stakeholders and also efforts in promoting social values, has brought up a complex contradiction that various committed commercial organizations are involved with it.

Seeking compromise and the need to have balance between demands of stakeholders and demands of society is a topic that is being defined in theoretical framework of corporate's social responsibility and it helps to improve the relation between business and society.

In the conducted studies in the field of Corporate Citizenship, we can refer to King and Deborah'S account of effective factors on formation of Corporate Citizenship.

They believe that magnitude of corporate, structure of corporate, and social capital of corporate will influence the formation of Corporate Citizenship.

Accordingly organizations with large size, flexible structure and with appropriate social capital are more apt in forming attitudes of Corporate Citizenship (King, Derba and Makinnnon, Alison,(2000).

In a research, they have focused on surveying the influence of codes of conduct and moral intelligence on Corporate Citizenship. the results of this study indicates that at those companies and organizations that commitment to high ethical standards and moral intelligence improvement is emphasized, employees have more motivation in showing the attitudes and signs of Corporate Citizenship.

Locke and Siteman (2010) divide Corporate Citizenship literature into four highly-stylized models: 1) minimalist, 2) philanthropic, 3) encompassing, and 4) social activist conceptions

**Table 1**  
**Alternative Models of Corporate Citizenship**

	<i>Motivation</i>	
BENEFICIARIES	Instrumental	Moral/ Ethical
Shareholders	Minimalist	Philanthropic
Stakeholders	Encompassing	Social Activist

The more traditional or minimalist conception of corporate citizenship was perhaps best articulated by the Milton Friedman. According to Friedman, “the social responsibility of business is to increase the wealth of its shareholders” of corporate maintaining a singular focus on wealth creation, businesses will promote efficiency and achieve optimal economic performance, which is the ultimate good that a business can do for society. The philanthropic model is an extension of this traditional view. Although it, too, is concerned primarily with the optimization of efficiency and shareholder wealth, itoes recognize that individual managers, shareholders, and sometimes even companies can, at times, engage is various philanthropic activities. However, these activities are seen not as important or even related to core business activities, but rather as motivated by various moral or ethical reasons.

The fourth, social activist model of corporate citizenship extends the boundaries of supposed beneficiaries beyond those groups directly affected by company decision- making and toward society at large. According to this view, corporations should act to enhance broader societal goals and not merely to benefit a more restricted number of.



The results of these studies shows that at those corporates that Corporate Citizenship rate is high, individual, social and organizational positive outcomes are high as well today one of the corporates competitive advantages on a global scale is having attitudes of Corporate Citizenship this matter in both developed countries and developing countries is emphasized on as an important commercial principle. Blazovich L. Murphy Smith\* study indicate a significant relationship between ethical corporate behavior and financial performance (i.e., greater profitability and efficiency, and lower cost of capital). The results of multivariate tests, controlling for prior year market value of equity, yield results which indicate a marginally significant association between being recognized as ethical in that year and market value of equity, but no association between being recognized as ethical at least one time and market value of equity.

Peng Lin (2010). This study proposes a research model from the perspectives of social identity and resource allocation, by examining the influence of corporate citizenship on organizational citizenship behaviors (OCBs). In the model, OCBs are positively influenced by perceived legal citizenship and perceived ethical citizenship, while negatively influenced by perceived discretionary citizenship

### **Corporate Governance**

Arjoon () Corporate governance covers a large number of distinct concepts and phenomenon as we can see from the definition adopted by Organization for Economic Cooperation and Development (OECD) – “Corporate governance is the system by which business corporations are directed and controlled. The corporate governance structure specifies the distribution of rights and responsibilities among different participants in the stakeholders. The key points of interest in corporate governance therefore include issues of transparency and accountability, the legal and regulatory environment, appropriate risk management measures, information flows and the responsibility of senior management and the board of directors. (Arjoon)

These theories range from the agency theory and expanded into stewardship theory, stakeholder theory, resource dependency theory, transaction cost theory, political theory and ethics related theories such as business ethics theory, virtue ethics theory, feminists ethics theory, discourse theory and postmodernism ethics theory.

In agency theory, the agent may be succumbed to self-interest, opportunistic behavior and falling short of congruence between the aspirations of the principal and the agent’s pursuits. Even the understanding of risk defers in its approach. Although with such setbacks, agency theory was introduced basically as a separation of ownership and control (Bhimani, 2008).

the capital markets play a crucial role in enhancing corporate governance standards, the effectiveness and credibility of such effort might be constrained by poor firm-level corporate governance. corporate governance quality can enhance both the firm's ability to gain access to finance and its financial performance, which eventually lead to capital market development. (Haque Arun Kirkpatrick, 2012) The results suggest that implementation of corporate governance principles enterprises' performance in a transition country show the similar results as in developed countries. (Vitezi, 2000) empirical evidence shows that both CG and CSR are positively related to the market value of the firm. Governance corporate refers to the mechanisms which protect outsiders (Beltratti, 2005). (Dyck, 2000) emphasize the importance of effective legal protections that require complementary governance institutions including political structure, the location of judicial authority, norms, and information/reputation intermediaries (Dyck, 2000). argue that the legal approach is a more fruitful way to understand corporate governance and its reform than. (La Porta and et. al, 2000). The findings revealed several ethical dimension that stimulate good governance practise. (Othman, AbdulRahman, 2012) Ironically, although continuous corporate governance initiatives have been established, corporate phenomena (i.e corporate scandals). The depth of the corporate scandals triggered mistrust in the corporate business practices. It is realized that governance issues are commonly related to the failure of value is required to ensure implementation of good corporate governance Based on the data, the study found several formal ethics structures (i.e committees, ethical audit, ethic training, other sources) that the respondents perceived established their good governance practices. Good corporate governance constructed from the social reality means governance with accountability, transparency, responsive, fair, integrity and responsibility. Mahmood, Riaz (2008) A narrow view of CG portrays it as an enforced system of laws and of financial accounting, where socio-environmental considerations are accorded a low priority (Saravanamuthu, 2004). There is, however, a broader CG conception, emphasizing every business' responsibilities toward the different stakeholders that provide it with the necessary resources for its survival, competitiveness, and success. (Mahmood, Riaz, 2008).

Avers that from a governance perspective, the mechanism in which a firm reports on the achievement (or otherwise) of targets shows the result of its activities to the stakeholder (Beardsell, 2008). Dhaniwal et al. (2010), the driving force of voluntary disclosure results from investors growing awareness of the relevance of non-financial information, in particular, information related to CSR or sustainability, in assessing a firm's future risk, liability, and competitive advantage.

Satish Good governance is primarily about values rather than rules. If good governance flows from values, it is important to state them and live them. CSR is



an external expression of those values corporate governance is going beyond the traditional core governance functions to incorporate the values dimension.

Ethical or values-based governance considers such issues as the kind of product and service the company produces, how it is produced and the social and environmental impacts of production – considerations of a CSR nature. A values-based governance program would include a corporate philosophy governing medium and long term actions, articulating an approach that reconciles short term profits with long term profitability. Reputation and Trust: The huge loss in value suffered as a result of recent corporate scandals nation to what can happen to companies that fail to address CSR issues. for corporate governance development is need the financial information disclosure, standard of corporate governance, creation marketing weaking corporate governance lead to fraud and corruption.

Strandberg (2005) believed CSR connects to governance at the values level, determining the boundaries and accountabilities of the company in relation to a broad universe of stakeholders and its social and environmental responsibilities and opportunities, while the other group perceived CSR governance to be an operationa

Corporate social responsibility is associated with corporate governance and ethical business procedure. Good corporate governance is expected to underpin effective and efficient corporate social responsibility within firms. We observe, from our content analysis of the annual reports of three cases studies within the Bangladesh banking industry, that the corporate social responsibility disclosures focus on initiatives undertaken to support two critical two sectors within Bangladesh's economy (Victoria Muhammad Mahboob, 2009).

Developments in corporate governance have often been associated with financial scandals and crises, leading to interventions by governments in order to restore economic stability and resolve conflicts among contending parties. We believe that acknowledging the historically important role of the State in corporate governance will lead to a better understanding of the dynamics of regulation in advanced(Baker,2004).

Ralitza Germanova (2012) found that CSR could be viewed as a principal-agent relationship where business enterprises in general could be either agents or principals depending on the character of the relationship. Kamwachale Khomba and Vermaak (2012) Ubuntu philosophy in many aspects as it relates to issues of human relationships, business ethics and corporate governance. As a governing philosophy, the Ubuntu is inclusive in nature as it considers all members of the community (organisation) as one entity aiming at achieving one purpose. There have been assertions that the ultimate success of any organisation operating in an

African environment is premised on this Ubuntu framework results show that Africa's socio-cultural framework that is premised on the Ubuntu philosophy resonates with general principles surrounding business ethics and corporate governance. Central to the findings is the revelation that Africa's socio-cultural framework has a direct impact on business ethics

Arora & Dharwadkar suggest that while effective corporate governance discourages both positive (proactive stakeholder relationship management) and negative (violation of regulations and standards) CSR, higher slack and positive attainment discrepancy lead to higher positive and lower negative CSR, respectively. More significantly, association between effective corporate governance and both positive and negative CSR depends on satisfaction with firm performance as indicated by the levels of slack and attainment discrepancy. Put simply, the impact of corporate governance on positive CSR is more pronounced under low slack/negative attainment discrepancy conditions, and that on negative CSR is more pronounced under high slack/positive attainment discrepancy

A key issue in increasing the overall ethical standards of corporate governance in Kenya is the separation of governance from management. As stated by the *Corporate Governance*

In the wake of various corporate scandals and amid increasing concern about environmental sustainability issues, there has been a great deal of debate regarding the applicability of business ethics in the modern business age. The discussion on this topic was recently highlighted with the failures of giant corporations such as Enron, WorldCom and Parmalat, largely due to corporate governance issues (West, 2009).

### **Organizational Capacity**

An organization's capacity in simple terms is its potential to perform. Ker (2003)<sup>4</sup> defines this more specifically as its 'ability to successfully apply its skills and resources to accomplish its goals and satisfy its stakeholders' expectations'. The skills and resources include staffing, infrastructure, technology, financial resources, strategic leadership, process management, networks and linkages with other organizations and groups.

Michael D. White Organizational capacity has emerged as a critical issue as social service agencies seek to do "more with less." Prior research, however, has failed both to operationalize capacity and to produce empirical support for its perceived positive relationship with organizational effectiveness. This paper describes an effort to create an organizational capacity-measuring mechanism for agencies serving the poor, homeless and hungry, and using simple bivariate analysis, Connolly and YORK is clear that nonprofit organizations need to improve

their performance and impact. And it is also apparent that capacity building activities – such as strategic planning, board development and technology upgrades – help enhance nonprofit organizational effectiveness. But the specific nature of the demand for capacity building, the quality and value of capacity building services provided, and the health of the groups that provide this assistance are less clear. The purpose of this paper is to empirically explore the relationship between an organization's capacity for change and its environmental performance within Bulgaria, a uniquely appropriate transition economy trying to grow economically without major new degradation to its highly diverse natural environment.

William Detelin Elenkov (2005) found a strong positive association between OCC and environmental performance after controlling for industry sector, organizational size, and organizational profitability. In addition, we found that the greater the differences in OCC from the perspective of top management, midmanagement, and frontline workers, the worse the firm's environmental performance.

### **Corporate Social Accountability**

Amad Reza (2008) social accountability as a means to achieve good governance and increased public participation for improved public service delivery. After a brief discussion on concept and tools of social accountability, this paper illustrates that such innovations have led to improvements in the performance of state agencies and actors in varying contexts across the developing countries. Amad Reza (2008).

Maignan, I., & Ferrell, O.C & Hult (2000) *Organizational culture includes are: Humanistic orientation and Market orientation. Market orientation and corporate citizenship.* Like Narver and Slater (1990), Day (1994a) conceptualized market orientation as a form of organizational culture: "A market driven culture supports the value of thorough market intelligence and the necessity of functionally coordinated actions directed at gaining competitive advantage" (p. 43). Narver and Slater (1990) suggested that "the implication of a given magnitude of market orientation is that a business is, to some extent, sensitive and responsive to any stakeholder or issue that may affect its long-term performance" (p. 34). These authors proposed that future research should examine "the relationship between the degree of a business' market orientation and the extent of its 'social responsibility' behavior".

*Humanistic orientation and corporate citizenship.* Humanistic orientation refers to the dimension of an organization's culture that is concerned with the importance attributed to collaboration and harmony among workers. Cooke and Hartmann (1989) explained that, in humanistic cultures, "employees are expected to be supportive, helpful, and interested in the suggestions and ideas of others. In

such organizations, members show concern for the needs of others, give rewards to others,

William Detelin Elenkov (2005) found a strong positive association between OCC and environmental performance after controlling for industry sector, organizational size, and organizational profitability. In addition, we found that the greater the differences in OCC from the perspective of top management, midmanagement, and frontline workers, the worse the firm's environmental performance.

### **Corporate Size**

King, D., & Makinnon, A (2000) Corporate citizenship relationship with essentially sizes firm creation of good reputation depend on advertizing and larg siz corporation are spend money and resource for good corporate citizenship.

Large public and private national, and international, companies can strengthen good corporate governance practice in this way. Their level of involvement in this process is a key indicator of likely progress. (Bostswana, 2005).

Udayasankar has been argued that given their smaller scale of operations, resource access constraints and lower visibility, smaller firms are less likely to participate in Corporate Social Responsibility (CSR) initiatives. Arguments are presented to propose that in terms of visibility, resource access and operating scale, very small and very large firms are equally motivated to participate in CSR. However, the motivational bases for CSR participation are likely to be different. Medium-sized firms are the least motivated.

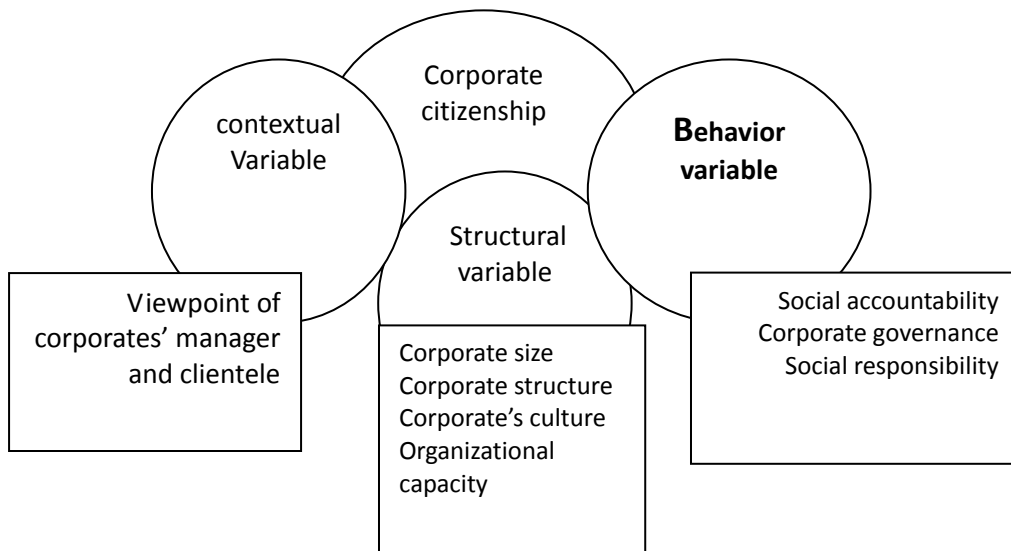
### **Conceptual model/ Research Questions**

In the present Basic studies, researchers have put the Trifurcation theory of decesed Dr. Mirzayi Ahranjany as the base of their studies, in addition to studying theoretical basics, present extant theories, carried out studies, surveying elites and experts in the field of conceptual model.

It must be noted that in many studies on surveying Effecting factors on a special fenomenen which were carried out nationally, this model has been used.

Repetition in using this model in numerous studies, made researchers use this model in the present study in identifying effects of various factors on Corporate Citizenship behavior as guidelines and solutions for development of these behaviors.

It must be noted also that dimensions and parameters of this model have been obtained through studying The present theories, other conducted studies and surveying Elites and experts.



### **Conceptual Model Corporate Citizenship 1-1**

Based on the above model, the research questions would be broached as followings:

**First question:** how is the condition of corporate Citizenship of Iranian production corporates active in industrial Units?

**Second question:** to what extent does structural variables affect The corporate Citizenship of Iranian Production corporates active in industrial units?

**Third question :** to what extent does behavioral variables affect The corporate Citizenship of Iranian Production corporates active in industrial units?

**Fourth question:** to what extent does underlying variables affect The corporate Citizenship of Iranian Production corporates active in industrial units?

**Fifth question:** Based on what ground and plan can a corporate move from the current condition towards a more desirable condition?

### **RESEARCH METHODOLOGY**

On the base of practical goal and on the base of data compilation method. The present research is a description of types of surveying and correlation methods of Reading and surveying have been used for accumulation of data. Reading method has been used For editing theoretical basics, history and designing conceptual model, and Surveying method has been used for compilation of initial data of research sample through using questionnaire. The actual sample of this research

includes all members of broad of directors of all active corporates in petrochemical and food industry of Tehran Province that their stocks has been accepted at Tehran Stock Exchange. According to corporations of Tehran Industrial Parks, fifty Corporate with an Employee Board of 5000 and with a Broad of Directors of 200, in Food clothing industry and petrochemical industry In Tehran, are having activity with a relativity of 45 and 55 percentag. In the present study questionnair papers were sent for all 200 members of Broad of Directors, and 169 of the questionnaires were sent back to us. We took into regard the viewpoints of informed individuals to the subject for determining the Validity of Questionnaire Content for structural Validity, Croit Bartelt Test with using structural equations has been used. For determining Tool Reliability, Cronbach Alpha coefficient has been used. So as that Cronbach Alpha coefficient for all research variables that are above 0.8, and the value of "836.0" of **KMO** and **Croit Bartlet Test**, on a significant level of "0.99%" has been rejected, and this is an indication of Tool Validity and Reliability. In the current study, Descriptive Statistics and Inferential Statistics have been used in analysing compiled data by the questionnaires. So as that in Descriptive Statistics, frequency of given answers to the indices and to the dimensions of Corporate Citizenship Behaviors along their averages, is used for determining those units in which Corporate Citizenship Behavior is High or Low. Then the given results to indices which are related to Structural, behavioral and underlying factors, are presented in Table format, which in turn is classified according to High or Low units of Corporate Citizenship behavior.

For determining the influnce of each of The Three factors(triple factors), effective on the development of Corporate Citizenship Behavior, in inferential statistics (considering that the questionnaire meter is a rating scale) we use Mann-Whitney U test which is nonparametric.

By performing this test and drawing a comparison between two groups of under examination Units(units in which Corporate Citizenship Behaviors are high and those units in which Corporate Citizenship Behaviors are low) we have answered the research questions in terms of: Social responsibility, social accountability, corporate governance, corporate size, the organizational structure type of the corporate, the type of organizational culture, organiztional capacity, viewpoints of directors and clientele to the function of corporate Morality.

In the next part, the relationship between corporate citizenship and its dimensions with constitutive component of thruple factors effective on the corporate citizenship behavior development,for additional information is going to be surveyed.

For this purpose, considering that value measurement scale of this research is a rating scale, we use Spearman's rank Correlation coefficient. After the identification



of the current state of corporate citizenship and effective factors on it, in the under survey corporations, the path from the current conditions towards more desirable conditions is mapped out.

## 5- DATA ANALYSIS

In this part of research, the analysis of data has been done, in descriptive method and analytic method according to answers to the research questions.

### (A) The results of the description of the main research variables

**First question:** how is the condition of corporate Citizenship of Iranian production corporates active in industrial Units?

According to compiled data from questionnaire, the average of the answers of actual samples to the representing factors of corporate citizenship behaviour are as the Table Number (1) for the under-survey Units:

**Table 1**  
The rating average of answers submitted by the representing factors of corporate citizenship behaviour according to the the under-survey Units:

<i>Corporate citizenship</i>	<i>Citizen volunteer</i>	<i>Ethical citizen</i>	<i>Legal citizenship</i>	<i>Economic citizenship</i>	<i>Corporate's number</i>	<i>Corporate citizenship condition</i>
3.2855	3.3451	3.3451	3.2415	3.3104	21	High Corporate citizenship
2.8380	2.7412	2.7412	2.6781	2.8912	29	Low Corporate citizenship

According to table number(1), it can be inferred that 21 corporation, equivalent to 43% of under survey corporates, have a higher Corporate citizenship behavior than the average medium(3.2855) and 29 other corporates, namely the left 57%, have a lower Corporate citizenship behavior than the average (2.8380).according to above record it can be also inferred that both of these two groups have had higher rates than the average in the Ethical citizenship part, but in the other dimensions the second corporates have had lower rates than the average.

**Second question:** to what extent does structural variables affect The corporate Citizenship of Iranian Production corporates active in industrial units?

Totally, the average of represented answers to the elements of Behavioral factors in units with different corporate citizenship behavior can be summarized as the following Table Number(2):

**Table 2**  
**The Average of those scores which are related to Behavioral factors of the underlying study Units**

<i>Low corporate citizenship</i>	<i>High corporate citizenship</i>	<i>Dimensions</i>	<i>Concept</i>
3.3722	3.9182	Social responsibility	Behavioral factors
3.1833	3.7182	Social accountability	
3.0278	3.75	Corporate governance	

According to the represented data in the table, it can be noted that in the both of the surveyed corporates, dimensions representing behavioral factors—including Social responsibility, Social accountability, Corporate governance, Corporate governance—are higher than the medium. But in all the three dimensions, the obtained average for those corporates that their Corporate Citizenship behaviour is high, is more than those corporates that have a lower Corporate Citizenship behaviour.

**Third question:** to what extent does behavioral variables affect The corporate Citizenship of Iranian Production corporates active in industrial units?

Totally, the average of represented answers to the elements of Behavioral factors in units with different corporate citizenship behavior can be summarized as the following Table Number (3):

**Table 3**  
**The Average of those scores which are related to Behavioral factors of the underlying study Units**

<i>Low corporate citizenship</i>	<i>High corporate citizenship</i>	<i>Elements</i>	<i>Dimensions</i>	<i>Conception</i>
2.3577	3.2475	organic	structure	Structural factors
3.2451	2.5471	mechanic		
3.0214	3.1121	large	size	
2.9571	3.2415	medium		
3.1147	3.0144	small		
3.0112	3.3571	Market-oriented approach	culture	

3.1145	3.6124	Human-centered approach	
3.3245	2.9847	Competitive attitude	
3.0321	3.3257	high	Organizational capacity
3.2141	2.9132	low	

According to the offered data at the above table, it is noted that in those corporates with high Corporate citizenship behavior, the type of organic structure, having medium size, having human-centered approach and a high organizational capacity, have allocated the highest average to themselves but at those corporates with a low Corporate citizenship behavior, mechanical structure, small size, competitive attitude and low organizational capacity, have the highest average.

**Fourth question:** to what extent does underlying variables affect The corporate Citizenship of Iranian Production corporates active in industrial units?

Totally, the average of represented answers to the elements of contextual factors in units with different corporate citizenship behavior can be summarized as the following Table Number(4):

**Table 4**  
**The Average of those scores which are related to Behavioral factors of the underlying study Units**

<i>Low corporate citizenship</i>	<i>High corporate citizenship</i>	<i>Dimensions</i>	<i>Concept</i>
3.2471	3.9621	Directors' viewpoint to corporate's ethical behavior	Contextual factors
2.6751	3.1784	Clientele's viewpoint to corporate's ethical behavior	

According to the presented data at the above table, it can be noted that in the both of the surveyed corporates with either high or low Corporate citizenship, Directors of corporates held a positive view to the ethical function of corporate. But the obtained average for the first group is more than the second group. But the notable point regarding viewpoints of clientele towards corporate's ethical behavior is that this matter is different for them(for clientele). so as that the average of positive

viewpoints of clientele towards the ethical behavior of first group (that their corporate citizenship is higher) are more than the medium, while the average of positive viewpoints of the same clientele towards the ethical behavior of second group (that their corporate citizenship is lower) are below the medium.

Answering the fifth question will be postponed to the aftermath of Data analysis.

## B. The Results of Data Analysis

1) the analysis of the effects of behavioral factors on corporate citizenship

For having information on existence of Correlation between behavioral factors and corporate citizenship behavior of under survey corporates, **Pearson correlation coefficient**, Is calculated in regard to the fact that represented Data are Normal.

**Table 5**  
**Correlation between behavioral factors and corporate citizenship behavior**

<i>Corporate citizenship behavior</i>	<i>Behavioral factors</i>
$\rho = 0.622^{**}$	Pearson correlation coefficient
0.000	The probability
169	Number

Source: Research Data

As it is visible, there is a significant relationship between behavioral factors and corporate citizenship behavior on the level of double star, and its Pearson correlation coefficient is 62%. After surveying Model Adequacy Indicators that is shown in the following table, For survey and representation of the relationship model between corporate citizenship behavior(Y) and behavioral factors(X), the study is dedicated to representation of THE Analyzed model.

**Table number 6**  
**Model Adequacy Indicators between behavioral factors and corporate citizenship behavior**

<i>Statistical distance-watson</i>	<i>Standard deviation of error</i>	<i>Adjusted coefficient of determination</i>	<i>The coefficient of determination</i>	<i>Correlation</i>
1.882	.488	.384	.386	.622

Source: Research Data

The calculated coefficient of determination is 0.38. and this quantity indicated that 38% of all changes in corporate citizenship behavior is related to their behavioral factors and the other 62% are contingent on other element and factors.

**Table 7**  
**Regression model of behavioral factors and corporate citizenship behavior**

Model		Non-standard coefficients		Standardized coefficients	t	Sig.
		B	Std. Error	Beta		
		1	Constant value(fixed value)	0.803		
	Behavioral factors	0.759	0.60	0.622	12.574	0.000

a : variable dependent on corporate citizenship behavior

Source: research Data

The input variable in Regression equation, is main kernel of Regression analysis that is represented in table number(7). Using the column (B), Regression equation can be calculated as The following account:

$$\hat{e} Q + (0.759) + 0.803 = P$$

Error + behavioral factors(0.759) +0.803= corporate citizenship behavior in other words, promotion of one unit of behavioral factors 0.759, will be followed by promotion of corporate citizenship behavior.

(t) test which is related to Regression coefficient, also shows that this coefficient is significant (sig 0.000) and is influential on the estimation of corporate citizenship behavior value.

Multiple Regression model with step by step methodology is used For surveying the effectiveness of each of behavioral factors on the corporate citizenship behavior.

Results are represented in the following Table number(8)

**Table 8**  
**Multiple Regression model of effective behavioral factors effective on the corporate citizenship behavior. Using step by step methodology**

Model		Non-Standardized coefficients		Standardized coefficients	t	Sig.
		B	Std. Error	Beta		
		1	Constant value	1.453		
	Q <sub>3</sub>	0.569	0.046	0.616	12.399	0.000

2	Constant value	1.381	0.150	-	7.886	0.000
	Q <sub>3</sub>	0.544	0.052	0.567	7.674	0.000
	Q <sub>1</sub>	0.209	0.052	0.312	3.766	0.000
3	Constant value	1.252	0.157	-	7.235	0.000
	Q <sub>3</sub>	0.531	0.061	0.528	7.24	0.000
	Q <sub>1</sub>	0.201	0.065	0.227	6.81	0.000
	Q <sub>2</sub>	0.153	0.043	0.132	3.129	0.017

a: Variable dependent on corporate citizenship behavior

Source: research Data

According to the (B) values of Table number 8, the Regression equation can be written as followings:

$$Q_1 + (0.153)Q_2 + (0.201)Q_3 + 1.252 = P$$

But, judgment about contribution and role of each of these two variable, Social responsibility (Q<sub>3</sub>) and corporate governance(Q<sub>1</sub>), in determination of the dependent variable must be assigned to Beta Values. Because these values are standardized and they can provide the possibility of comparison and Determining the relative contributions of each of the variables (Kalantery 1387:188). According to B value social responsibility coefficient (Q<sub>3</sub>=0.53) is far away higher than value of corporate governance (Q<sub>1</sub>).The value of their Beta also implies that Q<sub>1</sub> has less roles and contributions than Q<sub>3</sub>. Because according to the achieved Beta per every unit of variation(change)in social responsibility, a value of 0.528 will be created in Standard deviation of corporate citizenship behavior. While per every unit of variation in corporates' governance, only a value of 0.227 will be created in Standard deviation of corporate citizenship behavior.

## 2. Analysis if Effects of Structural Factors on Corporate Citizenship Behavior

For significancy of variation of structural dimension (mechanic or organic) and organizational capacity(high or low) as a dimension of structural factors' content, **Mann- Whitney Test** is used.

And For significancy of variation of the other two dimensions of structural factors' content including corporates' size and corporates' culture for two under survey corporates, **kruskal wallis' Test**, is used.

In the following Table, the average of resulted rates for structural factors' variables is represented.



**Table 9**  
**The average of structural factors' rate according to Units Type**

<i>Rate average</i>	<i>Number</i>	<i>Corporate citizenship behavior type</i>			
75.3512	21	High Corporate citizenship behavior	Mechanical structure	Oranizational structure	Structural dimension
84.3210	29	low Corporate citizenship behavior			
91.3254	21	High Corporate citizenship behavior	<b>Organical structure</b>		
84.3651	29	low Corporate citizenship behavior			
81.3243	21	High Corporate citizenship behavior	small		Dimensions of content
80.3654	29	low Corporate citizenship behavior			
86.3548	21	High Corporate citizenship behavior	medium		
79.3241	29	low Corporate citizenship behavior			
81.5478	21	High Corporate citizenship behavior	<b>larg</b>		
81.2145	29	low Corporate citizenship behavior			
85.6321	21	High Corporate citizenship behavior	Market oriented		
82.3214	29	low Corporate citizenship behavior			
86.3251	21	High Corporate citizenship behavior	<b>Human centered</b>		
81.2415	29	low Corporate citizenship behavior			
79.3651	21	High Corporate citizenship behavior	<b>competetive</b>		
82.3245	29	low Corporate citizenship behavior			
86.3251	21	High Corporate citizenship behavior	high		
81.2415	29	low Corporate citizenship behavior			
79.3651	21	High Corporate citizenship behavior	low		
82.147	29	low Corporate citizenship behavior			

According to the above table, the following results are deductable:

1. According to structural dimension of structural factors, it can be inferred that the average of Corporate citizenship behavior in those corporates that their organizational structure are organic is higher than Corporate citizenship behavior of those corporates whose organizational structures are mechanic
2. In regard to dimensions of content according to size, it can be inferred that Corporate citizenship behavior is higher in those corporates that are medium in size.
3. In regard to dimensions of content according to culture, it can be inferred that Corporate citizenship behavior is higher in those corporates that are human-centered in orientation.
4. In regard to dimensions of content according to capacity, it can be inferred that Corporate citizenship behavior is higher in those corporates that are higher in organizational capacity.

As it was mentioned, for significacy of effectiveness of structural factors on Corporate citizenship behavior, two tests of **Mann-Whitney** and **Kruskal Willis** is used, and the results are according to Table Number (11) and Number(12):

**Table 10**  
**The results of Mann-Whitney test, for surveying the significacy of structural dimension's variations and for surveying one of Dimensions of content (organizational structure) in two under survey groups.**

<i>Organizational capacity</i>	<i>Structural dimension</i>	
635.5	580.5	Mann – Whitney Test
1670.5	1615	Wilcoxon rank sum test
4.202-	4.6-	Z
0.000	0.000	Significancy

According to Table Number (10), since the level of significacy of Mann-Whitney test, is lesser than 5%, it can be inferred that the variation between Dimensions of structural dimension and one of the dimensions of contents of the two under survey groups of units, is significant from an acturial prespective.

So, corporate citizenship behavior is is different in corporates with different organizational Structures and capacities

**Table 11**  
**The results of Kruskal Wallis for surveying Significancy of variation of two dimension of content of Size and Culture in two Under survey Units**

<i>Corporate's culture</i>	<i>Corporate's size</i>	
18.632	17.351	کای اسکوار
2	2	Degrees of freedom
0.000	0.000	Significancy level

Since, According to Table number(11), the significancy level of **Kruskal Wallis** is lesser than 5 percent it can be concluded that the variation of corporate's size and corporate's culture of the two under survey groups, are significant from an acturial aspect. So that the Corporate citizenship is various in corporates with different Size and culture.

### 3. Analysis of Contextual Factors on Corporate Citizenship Behavior

For having information on existence of Correlation between contextual factors and corporate citizenship behavior of the under survey corporates, **Pearson correlation coefficient**, Is calculated in regard to the fact that represented Data are Normal.

**Table 12**  
**Correlation between Contextual Factors and corporate citizenship behavior**

<i>corporate citizenship behavior</i>	<i>Contextual Factors</i>
$\rho = 0.375^{**}$	Pearson correlation coefficient
0.000	The probibility
169	Number

Source: research data

As it is visible, there is a significant relationship between contextual factors and corporate citizenship behavior on the level of double star, and its Pearson correlation coefficient is 37.5%. For survey and representation of the relationship model between corporate citizenship behavior (Y) and contextual factors (X), the study is dedicated to representation of the analyzed model.

**Table 13**  
**Model Adequacy Indicators between contextual factors and corporate citizenship behavior**

<i>Statistical distance-watson</i>	<i>Standard deviation of error</i>	<i>Adjusted coefficient of determination</i>	<i>The coefficient of determination</i>	<i>Correlation</i>
1.761	.341	.1396	.1406	.375

Source: Research Data

The calculated coefficient of determination is 0.14. and this quantity indicated that 14% of all changes in corporate citizenship behavior is related to their contextual factors and the other 86% are contingent on other element and factors.

**Table 14**  
**Regression model of contextual factors and corporate citizenship behavior**

<i>Model</i>	<i>Non-standard coefficients</i>		<i>Standardized coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1 Constant value (fixed value)	0.614	0.178		4.412	0.000
contextual factors	0.321	0.54	0.411	13.044	0.000

*a* : variable dependent on corporate citizenship behavior

Source: Research Data

Using the column (B), Regression equation can be calculated as The following account:

$$\hat{e} Q + (0.321) + 0.614 = P$$

Error + contextual factors(0.321) +0.614= corporate citizenship behavior in other words, promotion of one unit of contextual factors 0.321, will be followed by promotion of corporate citizenship behavior.

(t) test which is related to Regression coefficient, also shows that this coefficient is significant (sig0.000) and is influential on the estimation of corporate citizenship behavior value.

Multiple Regression model with step by step methodology is used For surveying the effectiveness of each of contextual factors on the corporate citizenship behavior.

Results are represented in the following Table 15.

**Table 15**  
**Multiple Regression model of effective contextual factors effective on the corporate citizenship behavior. Using step by step methodology**

Model		Non-Standardized coefficients		Standardized coefficients	t	Sig.
		B	Std. Error	Beta		
1	Constant value	1.23	0.147	-	11.632	0.000
	Q <sub>1</sub>	0.124	0.035	0.175	7.6319	0.000
2	Constant value	1.412	0.174	-	3.624	0.000
	Q <sub>2</sub>	0.541	0.059	0.621	11.2321	0.000
	Q <sub>1</sub>	0.112	0.151	0.139	7.621	0.000

a : variable dependent on corporate citizenship behavior

Source: Research data

According to the B values of Table number(15), the Regression equation can be written as followings:

$$Q_1 (0.112) + Q_2 (0.541) + 1.412 = P$$

Judgment about contribution and role of each of these two variable, Q1 (directors' viewpoint towards Corporate citizenship behavior) and Q2 (clientele's viewpoint towards Corporate citizenship behavior), in determination of the dependent variable must be assigned to Beta Values. According to B value, coefficient of clientele's viewpoint towards Corporate citizenship behavior is far away higher than coefficient of directors' viewpoint towards Corporate citizenship behavior.

The value of their Beta also implies that Q2 has more roles and contributions than Q1. Because according to the achieved Beta per one unit of variation(change) in clientele's viewpoint towards Corporate citizenship behavior, a value of 0.541 will be created in Standard deviation of corporate citizenship behavior. While per one unit of variation in directors' viewpoint towards Corporate citizenship behavior, only the value of 0.112 will be created in Standard deviation of corporate citizenship behavior.

**Fifth question:** Based on what ground and plan can a corporate move from the current condition towards a more desirable condition?

The results achieved from this survey proved that the under survey corporates are not in a good condition in terms of having Corporate citizenship characteristics.

so, it is necessary that they should move toward a more favorable condition with taking new strategies, new organizational structures, and some new changes in their goals. in other words, corporates should promote their social responsibility, social accountability, and corporate governance through setting new methodologies as their lead. Using organic structures, putting Human centered orientation as their organizational culture, organizational capacity, keeping the corporate size at a medium level, are other instances that corporates are holding to in their strive to gain corporate citizenship.

Corporates promote their corporate citizenship by creation and development of social capital and increasing clientele's trust and confidence to themselves and dominating clientele's positive viewpoints

## **6. DISCUSSION AND CONCLUSION**

The results of this study proved that under survey producing corporates, are not in a desirable condition of corporate citizenship behavior so that, according to the opinions of Directors' board, in the past years the average of citizenship factors have been lesser than usual from a legal, economical, ethical and voluntarily perspective. by considering the current crises of the nation that are mostly caused by economical sanctions, Producing Units haven't been able to reach their commercial and economical goals. On this account, corporates have sometimes behaved outside of the legal framework to strive in the market. In some cases they have ignored or violated the laws or even they have abused the laws in favor of themselves naturally the present situation of market has made them to overlook what formerly had been their ethical principle on the other hand, involvement of corporates with their own problems has made them to try to make the current conditions steady, instead of doing voluntarily works including helping charity institutions.

Several factors have been involved in relation to the current state. one of these is behavioral factors, in away that low commitment of corporates to their own social responsibilities to individuals has decreased their corporate citizenship level in a manner that, not feeling responsibility toward providing society's demands, inconsistency between society's goals and corporates' goals, not caring about providing clientele's demands, ignorance to improvement of life of people, and ignorance to the ruling culture and canon of a society, has made this issue worse. structural factors is one of other effective factors on the undesirable condition of corporate citizenship behavior of The under study Units. predominancy of mechanical structural, predominancy of market-oriented culture and low organizational capacity, as the most important structural indicators have made these corporates disable to do their own citizenship duties in relation to society's



individuals, yet they have been ignorant in dealing with it. Finally, clientele's negative viewpoints towards corporates, and low level of social capital of corporates among society's individuals has made clientele lose their faith in these corporates and has made them to take into regard the presented ethical principles by those corporates with some unbelief and incredulity.

According to what was mentioned, corporates must make some fundamental changes in their strategy, goals and organizational structures in order to gain access to corporate citizenship behavior and to gain other advantages of these behaviors.

They must develop their social responsibility, social accountability and corporate governance among its employees as the most important strategies of corporate that could be their citizenship duties toward society's individuals. And they may use hortatory methods and even sometimes use punishment as a way to commit their employees to those values in different producing units.

Through improving the body of Expert boards, and using appropriate equipment and information technology, meantime that organic structure in the proportion of organizational capacity will be prevailed by presenting needed training, one can also stress the importance of necessity of respect to humane dignity through setting human centered orientation instead of market oriented cultures and through bringing Ethical principles to foreground, as well.

On the other hand corporates must be in think of improving their social capital through setting up powerful communicational nets and through exercising their commitments toward society's individuals.

In short, corporates' directors must have faith in commitment to society's ethical principles and ruling canon, and for short term benefits do not act as a way that clientele lose their trust in them so that they behave those corporates with an inappropriate citizenship behavior, and even it may cause Society not to admit those corporates as its Citizens.

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