

# GETTING STARTED IN INTERNAL SOCIAL RESPONSIBILITY: EVALUATION OF INTEGRATION BETWEEN SOCIAL ACCOUNTING AUDIT AND INTERNAL CORPORATE SOCIAL RESPONSIBILITY: REVIEW OF LITERATURE

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**ABSTRACT**--Social accounting and audit and internal corporate social responsibility are similar concepts that share equal value within the sphere of social activities. However, a comprehensive review that portray understanding of academic concept alongside other non-academic event that influence social expectations with respect to employee as an internal stakeholder is missing in the existing studies. The purpose of this paper is to examine social integration that exist between social accounting and audit and internal corporate social responsibility by reviewing the most relevant information that have contributed to their understanding and definitions. It should be noted that the integration of the two concepts continue to be the subject to multiple perceptions. The analysis conducted shed light on the group of issues that emerged with regards to politics, economic and stakeholder's interests which must be continuously explore in order to respond to social demand of employees with respect to job. Social accounting and audit and internal corporate social responsibility is expected to remain part of organization's sustainable development. Therefore, there is plausible future for social accounting and audit and internal corporate social responsibility if considerable attention is given to their integrative approach.

**Keywords**--social accounting and audit, internal corporate social responsibility, business ethics, social accounting.

## I. INTRODUCTION

In the recent time, business organizations are facing issues relating to social and environmental responsibilities therefore, stakeholders and other interested parties are calling for accountability in the discharge of social and environmental information (Johnstone, 2018). This among other things led to advocate for policy and practice that will enhance corporate responsibility in meeting people and societal expectations with regards to social responsibility. Incorporating social accounting and audit (SAA) into traditional financial accounting to check

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social and environmental impact of business organizations and effective internal corporate responsibility practice can be used to measure the balance between social and environmental compensation in line with the economic performance (Crowther, 2000) (Rinaldi, 2019). In corporate culture, SAA and CSR can measure the goal of business organization in achieving the triple bottom line of social, environmental and economic performance. For example, SAA is closely connected to CSR in measuring social and environmental performance of an organization. SAA is an evolution to traditional accounting; it quantifies company's performance in social and environmental impacts. Since traditional accounting and audit are functions of financial accountability (Gray, Brennan, & Malpas, 2014), SAA was based on measuring social and environmental performance of an organization (Dey, 2007). Additionally, it was reported that SAA is an improvement to conventional accounting principle and practice. It focuses on financial information of individual economic organization by recognizing economic activities that cannot be measure directly in monetary terms but have grate influence on management initiatives. Adequate provision for employee's internal social needs can be part of such initiatives and source of financial performance (Mäkelä, Gibbon, & Costa, 2017); (Pay, 2001). Example of such is employ of wealth creation and labor resource maximization in both mid and long-term profitability. Therefore, SAA measure, monitor, and report to stakeholders the social and environmental impact of an organization towards sustainable economic performance (Gray, 2002). Both SAA and ICSR can be the process of communicating internal social responsibility of an organization to the employee.

However, ICSR is a practice employed to protect employee value in the discharge of occupational responsibility. It requires management to look closely at what it does to satisfy the social interest of employee (Brieger, Anderer, Fröhlich, Bäro, & Meynhardt, 2019). This was agreed upon by governments and labor unions that business organizations should be transparent in discharge of internal social responsibility for better employee performance (Hameed, Riaz, Arain, & Farooq, 2016). ICSR is an integral aspect of CSR that deals with employee management responsibility. At one time to the other, management needs to understand the basic social demands of employee and making adequate provision to that effect. Nowadays, labor environments are surrounded by a lot of opportunities and challenges, thus it left with the strategic managers to know how to balance the two scenarios as to achieve sustainable economic performance. Therefore, provision of social activities that improve employee commitment and satisfaction will constitute great ICSR practice. ICSR can be defined as the process of identifying and making provision for those voluntary and involuntary internal social demands that enhance employee's job satisfaction (Ahmad, Shahzad, & Zafar, 2017); (Romi, Cook, & Dixon-Fowler, 2018). Moreover, the whole idea of SAA and ICSR were centered on the need to make business organization accountable to the employee, by ensuring that the impact of employee was duly recognized by the organization. Both concepts can be link to the growing importance of recognizing employee's productive efforts in the global economy.

With the growing number of academic and practitioner's interest in internal social responsibility for employee job satisfaction, this study offers a relevant contribution by highlighting clear integration that exist between SAA and ICSR as to enhance more socially oriented sustainable labor practice. There are needs to analyze and brought to the notice of people the policy and procedure that can promote greater ties between employee and the performance management (Voegtlin & Greenwood, 2016). To this end, no literature review has been identified with focus on integration approach between SAA and ICSR for sustainable development and employee management. Therefore, a better understanding of similarities between SAA and ICSR can provide accurate picture

of the need for the organizations to remain focus on internal social responsibility for employee job satisfaction. This is necessary to support the overview of literature on the role of social responsibility to employee performance with respect to future research development. Our analysis critically evaluates literature related to SAA and ICSR for both employment security and economic developments. It is as well highlighted research gaps for future studies. Lastly, being the first to provide broad and multifaceted view of integration between SAA and ICSR lay foundation for the possibility of future empirical research.

## **II. METHODOLOGY**

The study methodology is a literature review (Lee, 2008). It made classification scheme of applied research method in SAA and ICSR by covering, classifying, and interpreting the current stage of research in the field (Boons & Lüdeke-Freund, 2013). Review of extant literature was used to analyze relationships between research arguments as new area of combination of studies. By providing the necessary explanation, we can determine to what extent does literature has addressed SAA and ICSR and taking a step further to create more research gaps. Hence, the study follows the quantitative-oriented literature reviews in the field SAA, CSR and ICSR (Voegtlin & Greenwood, 2016). Relevant information was obtained from various available search engines.

## **III. REVIEW OF LITERATURE**

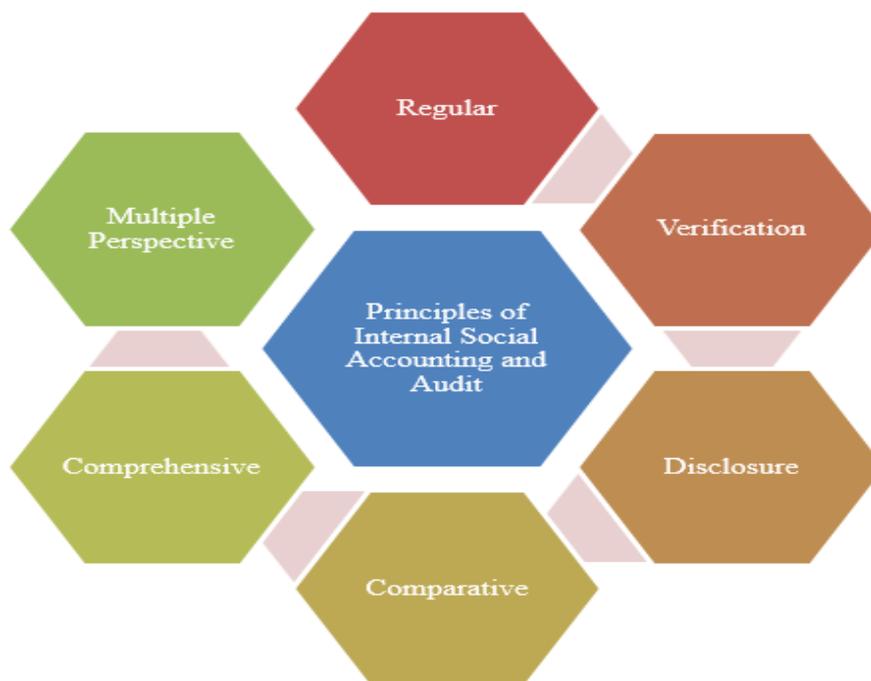
### **3.1 Social Accounting and Audit**

The negative impacts of organization on people in their local communities and environments are the major factors identified to contribute significantly to sudden growth of SAA in the last few decades (Brown & Fraser, 2006). Industrial restructuring of the global economy that occurs with technology advancement has increased various economic stakeholders' responsibilities. Various suggestions and reports on the likely impact of factories on communities led to the development of standards and procedures requiring business organizations to report on social and environmental impacts (Gibbon, 2010). SAA is an example of such initiative.

However, SAA tends to focus on social and environmental practice of larger organizations like multinational corporation (MNCs) by measuring their social and environmental performance through an informal account rather than account prepared for external use (Ritson, 2009). The need for MNCs to be social and environmental accountable was given by the extent of their financial and cultural ways of operation and the impact they are having on those who are affecting and affected by their operations (Camilleri, 2015). SAA usually represents meaningful information on social and environmental operations in financial form since financial data was an element of accounting language (Pay, 2001). And it also gives detail of comprehensive reports on social and environmental information in an explanatory format (Bebbington & Unerman, 2018). The matter of interest is clear-cut in SAA, it encompasses general issues on social and environmental activities (Edwards & Fowler, 2002). SAA standard reflects on the interest of stakeholders as it covers organization's relationship with ethical issues concerning consumers, employees, society, local and international communities. Additionally, increases in ethical investments lead to the need to uncover and better understand what business organizations do and how they transact with the money invested in them as to protect social and economic interest of stakeholders who directly or indirectly influenced economic activities (Andreaus, Costa, & Parker, 2014). On the internal social responsibility front, SAA

has enabled labor union and individual employee plays a "watchdog" role to ensure their interest are duly catered for. Customers themselves became conscious of protecting their social interest by studying the pattern of how consumption can affect the actions of corporations in social accountability(Crowther, 2000): (Gray, 2001).The movement of SAA saw organizations shifting focus from doing what is good in the community to embrace the notion of improved accountability to stakeholders and the need to explain themselves in order to maintain their reputations(Crane, Matten, Glozer, & Spence, 2019).The idea of stakeholders having common language and thinking has opened an understanding that business operation affects more people than was perhaps realized. Meanwhile, these stakeholders have legitimate rights to at least know what is going on, if not to have some influences(Gibassier & Alcouffe, 2018a).

SAA is a principle that highlight the scope of internal social information from different perspectives. This includes; multi-perspective; covering the views of stakeholders that are important to the organization, comprehensive; ultimately embrace aspects of internal social performance, comparative; able to compare internal social performance outcome with other organizations for better result, regular; constant measure of internal social responsibility, verification; auditing of internal social responsibility statement by **independent** auditor with no economic interest in the organization, and disclosure; disclosing information readily available on internal social responsibility performance to the employee .See Figure 1



**Figure 1:**Principleof Internal Social Accounting and Audit

### **3.1.2 Scope and Breadth of Research on Social Accounting and Audit**

The field of SAA is far from becoming a full fledge discipline, it's still at substantial stage of maturity. The research focuses on social and environmental studies is on CSR and sustainability in the recent time. Also, SAA was a standard known to be identified with UK and later adopted by US, but the concept is not as popular as related

field of studies. The conceptual framework for SAA standard was designed by New Economics Foundation (NEF), Institute for Social and Ethical Accountability, (ISEA), and Non-Governmental Organization (NGOs) based on stakeholder's dialogue that regards SAA as an evolution of organization's responsible behaviour to social and environment (Gibassier & Alcouffe, 2018a); (John, 1999). If SAA standard framework were to be designed by academic researchers would have supported empirical investigation involving the use of different procedures for holding organizations accountable for social and environmental issues. Although, SAA remains an approach attractive to companies and underlines the prospect of adding value to corporate performance (Pearce, 2002); (Pearce, Kay, & Network, 2008). The contents of SAA framework include, codes and guidelines on labour regulations for matters concerned employee and other stakeholders on the development of social value-added statement and the disclosure of environmental information. (Defourny & Nyssens, 2010) contend that SAA should be empowering framework and not a means of control. Organizations need to streamline its values and objectives along with their stakeholders to measure internal social performance impact. SAA covers report on entire organization's operation and not just on those aspects for which it receives public image focuses. SAA works effectively if it recognizes employee as one group amongst number of stakeholders and understand their social priorities. SAA will only be empowering if organizations agree to hear the voices of employee and act accordingly (Andreas et al., 2014).

Social Accounting is a concept built on national income accounting paradigm; it is concerned with statistical classification of activities of human and institutions in ways that help to understand the operations and functions of macro economy. It also includes application of information gathered from investigation of operation of the economic system as it impacts people and their social environments known as "Audit" (Pearce, 2009). SAA is a form of accountability framework that outline the criteria for internal social responsibility which is being managed and controlled by ethical accountants and auditors (Pearce, 2002); (Adhikari, Biswas, & Avittathur, 2019). With the expansion of awareness on CSR in measuring social and environmental effect of organizations, SAA has lost its central position, this deeply affected its popularity in social and environmental accountability practices (Rotheroe & Richards, 2007); (Vik, 2017). Therefore, study of this nature can make significance contribution to that effect. However, organizations are losing substantial amount of money to loss of skillful personalities in labor recruitment, management needs to rebuild and promote internal social responsibilities for greater employee performance. Therefore, for SAA to continue relevant in the study of internal social responsibility will requires intense academic research for better awareness.

#### **IV. INTERNAL CORPORATE SOCIAL RESPONSIBILITY CONCEPT**

Stakeholder is a person who influence or influenced organization's economic activity. This includes employee, trade union, customer, government, supplier, members of local communities, and society at large. Each stakeholder group has difference social responsibility rights. These rights can be established by law or non-legal system, cultural norm, corporate values, and mission statements. While some are determined by society, organization and other interested parties (Bebbington & Unerman, 2018).

However, ICSR evolves from the study of CSR, although the primary responsibility of organisation is to serve the interest of host community plus those social and environmental activities that are pertinent to outside sphere of

organisation for the benefit of external stakeholders. Meanwhile, ICSR was recently discovered and dedicated to the study of internal social responsibility to enhance employee's job satisfaction (Dežmar-Krainz, 2015). Therefore, ICSR is a form of value creation for the employees. Recently, organisations have integrated efforts on cultural diversity recognition, gender equality, work-life balance, and equal pay into ICSR practice as to enhance job commitment and performance (De Roeck & Maon, 2018); (El Akremi, Gond, Swaen, De Roeck, & Igalens, 2015).

(Brieger et al., 2019) defined ICSR as an internal programme that constitute value creation to the employee. This sense of value thus helps employees develop good working relationship with the management and colleagues. A socially responsible organisation will prioritise employee's social wellbeing by providing all forms of social benefits that motivate good performance. (Amira, Hanim, & Mazlina, 2018) also concluded that ICSR practice can be evaluated from the perspective of concerned for employee's good health, safety, well-being and satisfaction, including the extent to which they participate in decision making .ICSR is also a method of accountability used by larger organizations to address social issues relating to employee. It can also stand as a win-win scenario when organizations engaged in social activities to maximize financial returns from employee's output (Im, Chung, & Yang, 2017). However, ICSR is a tool for employee's social benefit reporting initiative; it uses all forms of labor reporting initiatives specified by international and local labor regulatory bodies (Sarfraz, Qun, Abdullah, & Alvi, 2018). This was named as internal labor satisfactory reporting practicing (P. A. Vlachos, N. G. Panagopoulos, D. G. Bachrach, & F. P. Morgeson, 2017). ICSR is an employee performance goal oriented, the more the managements show commitment to employee's wellbeing and satisfaction the likely the chances of performance improvement.

Internal social responsibility was established to promote and facilitate employee satisfaction. Organization must make use of ICSR to meet employee's social satisfaction (Chia-Chun, 2010). This will also be beneficial to employee's internal social responsibility practice in the following ways, e.g.

- Honoring employee's rights to information on social responsibility demand,
- Balancing corporate policy with employee job satisfaction. and
- Increasing transparency on ICSR activities.

## **V. FROM EMPLOYEE TO SOCIAL RESPONSIBILITY**

The attention given to measuring social and environmental performance has led to popularity of interest in social and environmental accountabilities. The existence of Social Impact Analysts Association (SIAA), the Centre for Measuring Social Impact in Australia and numerous other networks are the examples of measure promoting social impact disclosure (O'Dwyer, 2007). According to (Bebbington & Unerman, 2018) reporting on responsible business performance to stakeholders helps to integrate good social practice into business operations as well as identifying the risks and opportunities of being conscious of citizenship behavior. The management policy and procedure thus focus on growing share value and increasing returns to shareholders through ethical practice and fair conduct. Internal social responsibility practice can be no more than exercise to demonstrate responsible behavior to human resource management with an eye on maintaining good employee-management relationship. Through internal social responsibility, employees can make consultation and dialogue to achieve the primary purpose of economic relationships. With the increased interest in internal social responsibility,

management recognizes the importance of accounting for social performance to respective stakeholders. Employees are employing available channels to explain their social value to their serving companies (Shearer, 2002); (Gond & Herrbach, 2006); (Situ & Tilt, 2018).

However, business organizations are social entrepreneurs who combine different factors of production to provide economic benefit to the public in exchange for production reward. Since last few decades, there has been massive increase of interest around social innovative enterprise (Europe, 2020). EU proposed definition of social enterprise to be,

*“an enterprise whose primary objective is to achieve social impact rather than generate profit for owners and stockholders. It operates in the market through the production of goods and services in an entrepreneurial and innovative way and uses surpluses mainly to achieve social goals. It is managed in an accountable and transparent way, by involving employee, customers and other stakeholders affected by its business activity”* (Europe, 2020).

SAA and CSR were adopted by number of social economy organizations as effective way of recording initiative in the third sector economy. The rich and diverse experience of those involved in social and environmental advocate can be lesson shared to develop common standards that are relevant and appropriate. Social responsibility has become a popular practice in large organizations, by publishing independent audited social and sustainability reports. In most cases, the reports are prepared to fulfil sustainable reporting compliance set by Global Reporting Initiative (GRI), Ethical Quote (EQ), Environmental Social Governance (ESG) and sustainability (Giles & Murphy, 2016). However, those organizations explore objectives and activities of business organization in details to build a full statement of activities in terms of their effects on the communities and entire stakeholders. It also require the organization to articulate its values on social responsibility related to labor practice (André, Cho, & Laine, 2018). SAA and ICSR have internal focus that require identifying stakeholders who related to internal activities of organizations. Both concepts examined economic, social, and environmental performance of organizations through regular process of evaluating how businesses are been done and what effects do they have on employee as the internal stakeholder.

## **VI. SOCIAL ACCOUNTING AND AUDIT AS AN INTEGRAL PART OF INTERNAL CORPORATE SOCIAL RESPONSIBILITY**

SAA challenged conventional financial accounting over its narrow image on financial performance measurement and thus traditionally constraining the subject of accounting for financial profitability only. SAA as normative seeks to broaden the scope of accounting by modifying traditional financial accounting to not only concern itself with financial economic events; but be accountable to broader group of stakeholders (Schaltegger, 2018).

Meanwhile, ICSR influences internal environment, sometimes positively and many a times negatively through social responsibility actions, whereas, its effects on labor standard practices should motivate good employee performance. ICSR in this sense closely related to economic concept of internal responsibility. Both concepts offer alternative account of significance economic entities. They have ability to expose the conflict of interest between

employee demand and organization’s economic objectives. **Table 1** below is a template that illustrates integrative approach to SAA and ICSR

**Table 1:** A Template Approach to Integrative Social Accounting and Audit and Internal Corporate Social Responsibility.

<b>Social Accounting and Audit and Internal Corporate Social Responsibility Integration Template (social and employee management responsibility).</b>					
<b>Objectives (internal social responsibility)</b>	<b>Activities involves</b>	<b>Performance Accountability indicators</b>		<b>Creating internal social responsibility record</b>	<b>Auditing internal social accounts record</b>
		<b>Input</b>	<b>Output</b>		
A. To create employment for local community and other interested parties.	Provision of employment through corporate activities to the host community and general society.	The number of employees and jobs details, the business services and client’s advice	Feedbacks and opinions received from all categories of employee, using evaluation form, interview and questionnaires periodically.	Internal social responsibility account record will collect social performance information by consulting various employees to gauge and	Social auditor will investigate the information on internal social responsibility records via the audit panel to uphold auditor’s
B. To be a good employer of labor	Career development opportunity in the form of training and guidance; provision of job incentives	The number of sessions for giving training and career guidance and the level of available incentives.	Opinions and suggestions received from employee.	measure social performance. It will also give the summary of performance and impact of organisation on internal social responsibility.	opinion on the findings through proper verification. <b>Social Audit Panel’s</b> view will reflect the true and fairness of what the
C. To provide social services to employee.	Provision of social life support for the care of employee; including the retiree, disabled, widows & widowers.	Number of services provided, number of visits, and the amount of time spent in giving the supports.	Evaluation of views and opinions through questionnaires and feedback sheets.	<b>Collation and analysis:</b> The internal social responsibility information collected should be collated annually for achievement and	organisation has done on internal social responsibility within an accounting period. Then internal social responsibility report should be made available

				improvement analysis.	through appropriate channel of publication for various economic decision making.
<b>Underlying value for stakeholders.</b>			<b>Collection of information on value received</b>		

To give social value to stakeholders (supplier, customer, employee, host community, volunteer, shareholders, government, society and social analysts) et cetera.	<b>Keeping a checklist on internal social responsibility:</b> Record keeping of quantitative information (monthly/quarterly etc.). Data collection sources like questionnaires, interviews, yearly feedback and evaluation sheets should be made available within an accounting year.
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Through this template, existing and potential employee can read and react to internal social responsibility practice of their respective organizations. It clearly shows account of organization’s internal labor social responsibility practice. It is a novel contribution to enhance internal social responsibility performance of business organization. Moreover, we would like to see practitioners adopting the framework to measure SAA and ICSR performance standards in the future. Academic researchers can also employ it as a study model. Meanwhile, both concepts can be strategic planning that offers organization’s ability to systematically review its strengths and weaknesses in improving employee wellbeing and job satisfaction. With internal social responsibility reporting, organizations can have flexibility within the framework of trends in employee jobs related needs. They may embrace different ways of making diverse reports, tailoring it to fit employee needs and social incentive. Meanwhile, with this development organization can choose to report on any indicators, that it deems fit thereby making it possible to provide and improve changes relating to job satisfaction demand within the design template. The template is a process that build up a comprehensive set of accounts on how an organization can focus on different aspects of its social activities/objectives within a particular time frame. This allows for external validity of information gathered having verified the comprehensive statement of organization’s performance. This can promote transparency and accountability reporting for investors, employee and other interested stakeholders.

## VII. FUTURE RESEARCH AND DIRECTIONS

Starting from social, economic, human resource management to sustainable business innovation, the interaction between SAA and ICSR is not clearly stated and it remains unanswered questions about why some organizations have the potential to create sustainable employee resource management and others are lagged? Does the present way of treating employee differ from traditional method? Do employees feel secure and take pride in their jobs? Does the recent employee turnover really bother and concern the management? Answering these

questions with mixed research design of this type will be insightful in providing solutions to some and other related questions which are fundamental to internal social responsibility practice. Employing the suggested template in the future research will be great direction in addressing employee's social responsibility demand.

However, this study helps to improve understanding of the research topic by making further contribution to the development of internal social responsibility practice. Meanwhile, the established template is thus open for future research gap. Prior studies have contributed but did not open the debate (Du, Bhattacharya, & Sen, 2015); (Vlachos, Panagopoulos, Bachrach, & Morgeson, 2017); (Kim, Woo, Uysal, & Kwon, 2018); (Gibassier & Alcouffe, 2018b); (Delphine & Simon, 2018). Aside from the fact that SAA is not an extensive area of academic research CSR was also viewed from perspective of external social responsibility practice. Therefore, an important literature review like this will help to shed light on hidden issues that require research attention to make progress in the field of employee job satisfaction. Additionally, considering the growing interest on employee's job satisfaction and labor development programs, new theoretical framework that will give direct application to empirical studies and practitioners guide is highly necessary.

Nevertheless, research on CSR has intensified in the current period but not to the extent of ICSR practice, also, there are indications that current human activities on social and environment are not sustainable, while there are many uncertainties as how this will affect the future. Thus, the pursuit of this goal will affect the way organizations will strategize their future internal social performance activities. Therefore, SAA and ICSR have crucial role to play in accounting for human resource sustainable development in the future.

## **VIII. CONCLUSION AND LIMITATION**

Principles around social impact remain significance with the expanding interest of business organizations and stakeholders on social benefit. Both approaches; SAA and ICSR used their respective set of principles to assess the veracity of social reports using one or more of other approaches. With the benefit of hindsight that mark the beginning of advocating for social and environmental changes, we should have a rethink about the principles of SAA and ICSR. However, concurrent with the evolution of those principles, we should also look at the key aspects of all organizations to see if they are socially responsible. Those key aspects being how an organization treats its employee and other stakeholders; its corporate governance structure; how it uses financial surplus for economic performance; its impact on the environment; and how its operation affects local community and the society. Following principles and guidelines in the field of SAA and CSR from the past, we should be able to develop tools, approaches and key principles for the future. Therefore, the present study made a novel contribution by suggesting a template that can be guideline for practitioners and academic researchers in the practice and study of SAA and ICSR. It gives useful hint to managers on how re-engineer their internal social responsibility practice to achieve sustainable performance in labor and productivity.

Moreover, SAA and CSR are joint terms that describe broad field of research and practice in social, economic and environmental reporting. SAA refers to research and practice of accounting for organization's impact on both human and natural environment, with measure and the quantitative analysis of social and economic sustainability. Since both SAA and ICSR involve internal stakeholder analysis, determining which stakeholder is more valuable in terms of performance outcome and the management of human resources should be balanced to address hitherto the hidden problems with employment social benefits. The SAA and ICSR study perspectives are insofar limited,

much research has not been done in the areas of integration between the two, including their intra-relation to employee and business organization. However, out of all the areas of sustainable development studies, SAA and ICSR still remain the least development but has the potential to be developed. Therefore, researchers need to explore to the fullest the fundamental aspect of their practices in the light of challenges of employee's job satisfaction.

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