



The Role of Social Responsibility Accounting on Achieving Competitive Advantages (An Empirical Study from Perspectives of a Number of Employees in Accounting and Financial Departments in a Number of Private Universities in Iraqi Kurdistan Region)

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Abstract

The discussion about mystical intuition, imagination and reason has been a main problem for philosophers and mystics and some discussions has been made about the limits of understanding and perception of each concept. Ibn Arabi is one of the biggest Islamic mystics and has remarkable views in this field and his works in the field of mystic are of great importance. Sad Aldin Shirazi, Iranian philosopher from the Safavi era, known as Mola Sadra, which is one of the illuminated philosophers, has done lots of research about Ibn Arabi's works. In this study, we compare the point of views of these two philosophers and their perception about the understanding the nature of God, while analyzing the opinions of them about reason, imagination and mystical intuition. We have concluded that Mola Sadra, as same as Ibn Arabi, considers reason the first being and the Mohhamadi truth and categorizes it and says that the reason of creatures is limited for understanding God. In his opinion, reason gets help from feeling and imagination to compensate for this flaw which helps it in the form of mystical intuition. Therefore, reason is not in contradiction with imagination and mystical intuition but mystical intuition grows with the help of reason and imagination.

Keywords: *Social Responsibility; Social Responsibility Accounting; Competitive Advantages*

Introduction

Nowadays, organizations face a major challenge as they acting their work in a complex, rapidly changing environment, economically, politically, socially and technically (Ahmed et al, 2017: 344). With increased awareness among society, it became unacceptable to stand at the economic goals of the organization without achieving social goals (Sadq et al, 2020: 3095). Whereas, doing business using the economic resources of society necessitates the necessity of the organization's contribution to assume its social responsibilities and assess its social performance independently of its social performance (Karim et

al, 2016: 7). Maximizing profits is no longer the only goal of economic organizations. Rather, it transcends that commitment to implementing their social responsibilities towards the society in which they operate, which led to the emergence of the so-called accountability for social responsibility, which is used as a tool to assess the social performance of these organizations (Wali et al, 2016: 1781).

Social responsibility accounting is the most recent stage of accounting development, as a result of the increase in the size and activities of economic units that have broad financial, economic, social and environmental impacts, as well as this change due to the shortcomings of the traditional accounting framework because of its inability to provide specific answers to a number of problems in achieving social development. This modern development has led to interest in accounting for social responsibility by accounting and professional organizations and societies and academic bodies, so it has become necessary for private universities, like other economic units, to play a social role and a major responsibility in achieving social welfare, and for private universities to grow, continue, and remain in them taking into account the responsibilities placed on its responsibility towards many parties, for instance: the community, clients, and human resources working in it, as well as the preservation of the environment (Saeed et al, 2018: 158). Hence, getting to know the extent of private universities' awareness of the concept of social responsibility in those areas and accountability by society and the state for the level of social performance about it has become a matter that requires giving more attention to helping it to grow and achieve its goals in accordance with its systems and methodology of work (Schlange et al, 2006: 233). Therefore, getting to know the extent of organizations understanding of the concept of social responsibility and accountability has become something that requires paying more attention to help it to grow and achieve its goals according to its systems and work methodology, with the aim of achieving competitive advantage.

Study Problem

Organizations have become required to provide information about their contribution and role in community service. Therefore, the social performance of the organization has become no less important than its economic performance, as it accomplishes its work by using the economic resources of the community, and therefore it must compensate for these resources by providing comprehensive social services as part of its interaction with the social environment. Besides, the organization's failure to bear its social responsibilities has negative repercussions on society and the organization alike because the organization's economic success without achieving social success will be very expensive in the long run and will affect its image in the minds. Based on the above, the study problem can be summarized with the following question:

What is the level of effect of social responsibility accounting in achieving the competitive advantage of private universities according to study sample perspectives?

The Significance of the Study

1. The growing expansion of investment in the banking sector in the Kurdistan Region of Iraq has led to the need for an accountability accounting system. The significance of this study stands out as an attempt to add to the efforts shown by previous studies in elaborating the concept of social responsibility accountability, and to demonstrate the importance of accountability responsibility for planning and control, decision-making, evaluation of performance, and optimal use of economic resources available in private universities.

2. The significance of the study stems from the importance attached to the issue of social responsibility, which is one of the important challenges for the organizations departments. It is linked to multiple relationships and variables, both inside and outside the organization. In addition, social responsibility accounting is a focus of attention in advanced societies, especially in light of the intensification of competition in the contemporary environment. However, organizations' awareness of the importance of achieving a balance between their economic and social goals is a key factor in their long-term growth and survival.
3. The significance of this study also comes as it is one of the first studies that highlighted on the reality of applying social responsibility accounting in private universities in Erbil city. In addition to the extent realizing of private universities as a community's understanding of the concept of social responsibility in an attempt to enhance this concept and its applications, which is reflected in a more effective contribution to the development and welfare of society and achieving competitive advantage.

Objectives of the Study

The study aims to:

1. Analyze the basic concepts and principles underlying of social responsibility accountability along with achieving competitive advantages.
2. Determining the extent to which private universities management understand the concept of social responsibility accounting.
3. Clarify and investigate the degree of application of social responsibility accounting in private universities.

The study Theoretical Framework

The study theoretical framework of this study can be illustrates in the figure (1). The model assumed a correlation and an impact between the independent variable social responsibility accounting and dependent variable achieving competitive advantages.



Figure (1) the study theoretical framework

Study Hypotheses:

H₁: there is a measurable positive correlation between social responsibility accounting and achieving competitive advantages.

H₂: there is statistically a significant impact of social responsibility accounting on achieving competitive advantages.

Literature Review

Social Responsibility Accounting:

The idea of social responsibility in organizations stems from their responsibility towards the external environment (Kishore, 2003: 49). Social responsibility, in its broad and comprehensive concept, includes the commitment to achieve balance between multiple parties, but they are interrelated, represented by the interests and needs of each of the productive organizations and their workers and the external environment and society (Al-Hamadeen, 2002: 53). The researchers provided many definitions of social responsibility, as Drucker showed that social responsibility is the firm's commitment to the community in which it operates (Drucker, 2008: 584). From Holmos perspective, it represents a commitment on the business establishment towards the community in which it operates, by contributing to a wide range of social activities such as fighting poverty, improving health services, fighting pollution, creating jobs and solving the housing and transportation problem (Holmos, 1985: 435).

Social responsibility accounting is the process of measuring and communicating information related to the effects and activities of the organization on the welfare of workers, the community and the environment (Zairi, 2000). Hilton (2002: 524) believes that responsibility accountability refers to various concepts and tools used by management accountants for the purpose of measuring the performance of individuals and departments in order to enhance harmony with the goal of the organization. Responsibility accountability is an administrative accounting organization that deals with planned and actual accounting information regarding the responsibility center inputs and outputs (Anthony et al, 2004: 707). It was also defined as the continuous commitment by business companies to act ethically and contribute to economic development and work to improve the quality of living conditions for the workforce and their families, and the local community and society as a whole (Zimmerman, 2003: 84). Social responsibility accounting has also been defined as the ethical responsibility of an organization to a group of stakeholders that are directly or indirectly affected by the organization's business (Jones, 2001: 153).

Social responsibility accounting is defined as the recognition that business activities have an impact on society and consider that influence in making business decisions (Pride et al, 2005: 42). It is the commitment of the business sector to pursue policies and actions that benefit society (Williams, 2002: 42). It is a system that collects periodic reports and prepares them for information related to the costs and revenues of each responsibility center in the facility, with the aim of enabling senior management to carry out the function of planning and monitoring the performance of these centers (Charles et al, 2005: 197). It is a system for collecting and reporting planned and actual costs and revenues by the individuals responsible for them (Pandey, 1996: 523). Accountability responsibility is concerned with the design of the accounting system, so that the costs for each center can be collected, measured and made, which facilitates the processes of monitoring and their application (Rowe et al, 2008: 24). It is one of the methods of administrative accounting that are appropriate to the nature of the administrative process (Tuan, 2017: 328). It is a tool for monitoring and evaluating performance in economic units, and it works

to link the costs and revenues of each responsibility center with the people who make decisions that affect these costs and revenues (Frankental, 2003: 21).

Organizations' commitment to business ethics and social responsibility drives them to gain a competitive advantage (Suhong et al, 2006: 114). Competitive advantage is the basic foundation on which organizations' performance is based, and it has been defined as meeting the needs and desires of the customer in order to acquire the customer the good or service (Abdullah et al, 2019: 939). Owning and developing competitive advantage has become a strategic goal that organizations seek to achieve in light of the severe competitive challenges of the new climate (Stevenson, 2007: 97).

Social Responsibility Accountability Objectives:

1. Determining and measuring the net social contribution of the organization that includes not only the elements of commercial and internal costs and benefits of the organization, but also includes elements of external social costs and benefits that have an impact on the groups of society (Gray & Ricketts, 1982, 134). This role stems from the deficiency of traditional accounting in the field of measuring the social performance of business organizations, and this goal is linked to the function of accounting measurement (Toms, 2000: 62).
2. Evaluating the organization's social performance by determining whether the organization's strategy and goals are in line with social priorities on the one hand, and with the organization's ambition for individuals to achieve a reasonable percentage of profits on the other hand (Freeman & shoulders, 2003, 245). The relationship between the performance of economic business organizations and social welfare is the essential component of this goal of social accounting. This goal is also related to the function of accounting measurement (Gray and Bebbington, 2000: 36).
3. Disclosure of activities carried out by the organization that have social effects, such as the impact of the organization's decisions on the education and health of workers, pollution of the environment, and resource consumption (Anthony et al, 2004: 709). This objective shows the necessity of providing the appropriate data on the social performance of the organization and the extent of its contribution to achieving social goals (Patel, 2013: 256). As well as communicating these data to internal and external beneficiaries alike, in order to rationalize commercial and public decisions related to directing social activities and determine the optimal scope for them either from the user's point of view or from the community's point of view, this goal is related to the accounting communication function (Ball et al, 2000: 42).

Factors contributing to the increased importance of social responsibility accounting:

The importance of social responsibility accounting has increased due to several factors, the most important factors are:

1. Increased recognition of the social responsibility of economic establishments, as the responsibility of economic organizations was to maximize profit, which was considered the primary justification for their existence, but the surrounding social and environmental conditions, such as the appearance of large disparities in income and environmental pollution as a result of activities practiced by these organizations, changed the basic justification for their existence "maximizing profit" which is no longer considered the only factor in evaluating performance (Horngren, 1999: 75). Accordingly, the accountant became concerned with determining the extent of the organization's commitment to its social responsibilities, as well as providing appropriate information about the social costs and benefits incurred or provided by the organization and thus determining its net social contribution (Lucey, 2003: 43). This is reflected in the responsibilities of the administration in the form of its assumption of two types of responsibility. The first is to achieve economic well-being for project owners, and the second is to achieve social welfare (Anthony et al, 2004: 710).

2. The increasing demand by countries, bodies and accounting societies for economic projects to disclose data that have a social content, and this trend is highlighted by reviewing the following points:
 - A. The American Accountants Association (AAA) clarifies the reasons why accountants need to pay attention to disclosing social responsibility data (AAA, 1973: 94).
 - B. The formation of a number of committees affiliated with the American Association of Certified Public Accountants (AICPA) to study and develop measurement systems in social accounting to assist economic projects in this field (Laufer, 2003: 231).
 - C. The American Stock Exchanges Committee asked companies to disclose their policies in the field of combating environmental pollution and what has been implemented of them (Deegan, 2006).
 - D. Requiring the Society of Chartered Accountants in England to reconsider the scope and objectives of the published financial statements in the light of the new requirements of its users, and the Society has made clear that the community is among the users of the published financial statements data and then appropriate data should be disclosed to meet the community goals (Holmos, 1985: 437).
3. Ignoring the introduction of the social costs of activities that have a social content when determining their true cost, as the outputs of any accounting system are a set of information appropriate for making decisions that will in turn into a set of economic and social activities (Rahaleh & Sharair, 2008). Focusing on accounting for the costs of the organization and considering them the true cost of the activity, regardless of whether this activity has an impact on the environment or society (Heymann & Bloom, 1990: 54). For instance, there are many industries that lead to environmental pollution, whether in the form of air or water pollution or making noise, and this harmful effect on the environment is only a social cost that is not taken into account when determining the true cost of the particular activity (Edmonds, 2003: 75).
4. Focusing on the cost side without the benefits in the field of measuring the social performance of organizations, as a result of which was the increase in the total costs of organizations that bear their social responsibilities and low profits, which led to their appearing inappropriately when compared to other organizations that do not bear their social responsibilities (Belkaoui, 2004: 154).

Areas Scope of Social Responsibility Accounting:

In light of the considerations that obliged contemporary economic organizations to accept to carry out some activities with a social content, several attempts emerged aimed at identifying activities related to the social responsibility of economic organizations that should fall within the sphere of attention of accounting (Hansen & Mowen, 2005: 64). Various trends have been found in identifying and classifying these activities into homogeneous groups (Holmos, 1985: 438). Various trends have been found in identifying and classifying these activities into homogeneous groups (Dunn, 2008: 243). The prevailing trend to define areas of social responsibility for economic organizations is to divide them into four areas: interacting with society, contributing to the development of human resources, contributing to the development of natural resources and the environment, and improving the quality of the product or service (Gray, 2002: 243). The groups of activities with a social content that the organization is currently carrying out can be identified as follows:

1. **Activities related to society:** these are activities that lead to benefits for all members of society for the purpose of contributing to the development and welfare of society, such as activities for caring for the disabled, training university students, and strengthening programs that reduce epidemics and diseases (Gray, 2002: 244).
2. **Activities related to workforces:** it includes activities that are directed to meet the requirements of the organization's employees and improve their conditions in general, so this field represents an internal field. Examples of these activities include providing health care for workers and creating safe and sound working conditions (Garrison, 2006: 46).
3. **Activities related to the environment:** these include activities that lead to mitigation or prevention of environmental degradation and that aim to protect and conserve natural resources and the surrounding environment (Keller et al, 2008: 176). Attention to this field is vital not only for its impact on the quality of life, but also for its impact on the expenses incurred by countries to conserve the natural environment (Colin, 2004: 113).
4. **Activities related to consumer protection:** it includes activities related to relationships with customers in terms of achieving their satisfaction with the product or service and maintaining their interests, for example consumers know the product characteristics, methods and areas of use, and putting data on the product packaging to identify the limits and risks of use and the expiration date (Brewer, 2005: 213).

Competitive advantage:

The competitive advantage is the source that strengthens the organization's position in the market in order to achieve profits through its advantage over its competitors in the areas of product, price and cost, and a focus on production (Sadq, 2019: 35). Competitive advantage is the ability of the organization by which it can make the cost of value activities lower or the value provided to buyers higher compared to competitors (Ali et al, 2018: 221). (Heizer, 2001: 34) defined competitive advantage as a system in which there is an advantage that exceeds that of competitors, and that the idea is based on the value it has left to provide the customer in an efficient manner. Macmillan and Tampos (2000: 120) considered that the competitive advantage is the core capabilities of the administrative or technical subsystem that creates various technologies, processes, and resources to obtain a unique competitive advantage. Competitive advantage is a property or a set of comparative characteristics that are unique to the organization and can be preserved for a relatively long period of time due to the difficulty of its simulation or achieved through the period designated for it and enabling it to outperform competitors in the services it provides to clients (Aljaf et al, 2019: 506). Besides, the superiority resulting from the organization's ability to interact with the environment to obtain inputs and convert them into outputs of value to the customer compared to competitors (Mohammedamin et al, 2018: 164).

Competitive advantage is defined as the unique long-term site that the organization develops by performing its activities in a distinctive and effective way and using its internal strengths towards providing valuable benefits to its customers that its competitors cannot provide (Sadq et al, 2018: 59). The concept of competitive advantage is considered a real revolution in the world of business administration at the academic and practical levels (Saeed et al, 2018: 321). Where the competitive advantage is the ability of the organization to perform its work in a way that is difficult for its competitors to imitate (Wali et al, 2016: 1465). Competitive advantage can be achieved by implementing jobs that create value in the areas of reducing costs compared to its competitors or working on their performance in ways that lead to excellence with the ability to maintain this distinction or by efficiently marketing services and products (Sadq et al, 2020: 1839). It means that the competitive advantage makes the organization unique and distinct from other competitors. Porter defines it as the organization's ability to meet consumer needs, or the value that it wishes to obtain from a product, such as high quality, low price, or providing distinct benefits in the product / service compared to competitors (Ali et al, 2019: 20).

There are three types of competitive advantage, which is the lowest cost that means the ability of the organization to design and provide services at the lowest possible cost from its competitors that brings great profit and creates opportunities for her to sell at competitive prices (Peteraf, 1993: 179). Secondly, the advantage of service excellence (quality) is that the organization provides products or services with unique characteristics that the customer relates to, such as: total quality, after-sales services. Thirdly, the advantage of shortening time, meaning achieving a competitive advantage by reducing the time component for the benefit of the consumer, such as adhering to specific timelines in dealing with consumers (Sadq et al, 2019: 6). The types of competitive advantage according to (Evans, 1997: 232) include cost, quality, flexibility, delivery, and creativity. Mintizberg & Quinn (1998: 253) indicates the types of competitive advantage as quality, attribution, reputation, cost, and design. On his part, Best (1997: 156) defined the types of competitive advantage as cost, excellence, growth, alliances, and creativity. Slack & Wernerfelt, (1998) states the types of competitive advantage as design, quality, flexibility, ease of use, aesthetics, and creativity. Finally, the types of competitive advantage according to (Macmillan & Tampo, 2000: 189) include cost, excellence, flexibility, time, technology.

The Importance of Competitive Advantage:

1. The importance of the location of competitive advantage in studying strategic management, as studies and research within the strategy and its management, especially during the past two decades, are not free of the concept of competitive advantage, and this is the reason that some have said that (strategic management can be defined as a competitive advantage) (Pitts & Lei, 2003: 76).
2. The competitive advantage is an important and essential factor for the work of organizations of all types and production, because it is the basis that is formulated from the competitive strategy and all other factors or variables interact to support this advantage and the emergence of the overall competitive strategy of the organization (Miller & Dess, 1996: 449).
3. The competitive advantage represents a tool to face the challenge that awaits the organization from the competing organizations in the relevant sector, and this comes through the development of the organization's competitive knowledge and its ability to meet the needs of future customers by standardizing technologies and production skills in capacities that enable them to adapt to rapidly changing opportunities (Hoffman, 2000: 321).
4. The competitive advantage is an important criterion for the resulting organizations, because successful organizations are the ones that constantly create new models for the mentioned advantage, as long as the old models have become widely known and available and the competitors are fully aware of them (Heizer, 2001: 36).

The Main Types of Competitive Advantages:

1. **Lowest cost advantage:** it means the organization's ability to design, manufacture and market products at the lowest possible cost compared to its competitors, enabling them to achieve great profits (Sadq et al, 2018: 66). Low costs create opportunities for sale at competitive prices. In order to achieve the lower cost the organization uses an efficient production system and trying to test the appropriate location that is characterized by the presence of facilities (Martinich, 1997: 38). Further, for the organization to achieve the lowest cost, it must determine the loss and waste in production, by focusing on the standard product (Russell & Taylor, 2000: 31).
2. **Product Excellence Advantage (Quality):** is that the organization can provide unique and unique products or services that receive consumer satisfaction (high quality, after-sales services) (Dale, 1997: 16). Therefore, it becomes necessary for the organization to understand and analyze the sources of excellence through the activities of the value chain, to exploit highly technological competencies,

skills and technologies, and to adopt effective expansion methods and price and promotional policies that enable us to increase the market share of the organization. Evans (1997: 47) defined quality as it is the appropriate for the purpose of use and dependent on the realization of customer requirements. The quality is the degree of suitability of the design to the function and use of the product and the degree of conformity of the final product to the design specifications (Adam & Ronald, 1996: 47). The quality of the product has become important for the organization that is trying to maintain its competition in the market, as well as to maintain the competitive cost. Therefore, it has become necessary for the organizations to improve the quality of the product without increasing the costs through relying on technology that helps to improve the quality and reduce costs (Vondermbse and White, 1996: 31).

3. **Time abbreviation advantage (JIT):** is to achieve a competitive advantage on the basis of reducing the time component in favor of the customer through several elements (Heizer, 2001: 37), the most important are:

- Reducing the time to introduce new products to the market.
- Reducing the processing life of products, thereby reducing both storage and production costs (Mantak et al, 2019: 101).
- Reducing the order delivery period to the customer.
- Reducing turnaround time or changing production processes (manufacturing flexibility).
- Commitment to specific schedules in dealing with customers (Aljaf and Sadq, 2015: 502).

The market sector takes into account the speed of delivery as a determinant of its purchasing decision (Sadq et al, 2020: 2643). Hence, the organization's ability to provide reliability and delivery allows it to impose higher prices for its products (Chase, 2001: 26). Stone and Leong (1994: 63) states that delivery means dependability and speed. The reliability of delivery means that it is delivery on time and this dimension is related to the ability to supply the product on time (Sadq, 2019: 24). As for the speed of delivery it is intended to work faster and this dimension is related to the ability to complete the production process quickly to the customer's satisfaction and the organization can rely on the computer to achieve this (Evans, 1997: 76).

4. Flexibility: Flexibility is related to the strategic perspective that is the ability to provide a wide range of product to customers (Mala et al, 2017: 134). It is the important element here is the ability to provide products at a time when the organization is required to develop new products and then determine the required size and desired diversification (Hall, 1992: 24). Flexibility according to Krajewzki & Ritzman (1996: 40) is the adaptability to offer a variety of products. Heizer and Render (1999: 37) defines Flexibility as the ability to make changes in a market location that relies on creativity in design and sizes. Robbins (2008: 31) states that flexibility is the rapid response to change in customer demand, as well as increased customer satisfaction and targeted delivery by reducing time. Thus, flexibility has become a competitive dimension, and it includes the ability to produce new products in a large amount, as well as the ability to quickly modify existing products and respond to customer desires (Stone and Leong, 1994: 164). Slack, et al (2004: 143) shows that flexibility means the company's ability to change operations to other methods, and this may mean a change in the performance of operations. In addition, it is a change in the way and time of operations (Merkhan et al, 2017: 17). The customer needs to change operations to provide four requirements: product flexibility, mix flexibility, volume flexibility, and delivery flexibility (Najm et al, 2019: 843).

5. Increase Innovative: it is the organizations' possession of a strategic vision for innovation that enables them to achieve the competitive advantage of innovation (Ahmad et al, 2019: 938). Furthermore, it gives the organization based on innovation the ability to compete and reach new products and to customers and new markets faster along with what is better than its competitors, and this is the primary competition law that prevails in the business world today (Khorsheed et al, 2020: 2225). It is ideas that are new, useful, and continuous, or reshape or re-create new ideas to bring something new, and through which an optimal solution to a problem is reached, or a new idea is applied (Othman et al, 2019: 694). It helps the individual to feel and awareness of the problem and weaknesses, to search for and predict solutions, to develop hypotheses and to test their validity, and within this concept mental processes are the basis and essence of creative work (Wang et al, 2011: 102).

Factors Affecting the Creation of Competitive Advantage:

The competitive advantage arises as a result of internal and external factors, as follows:

External factors: It is the change in customer needs or technological, economic or legal changes, which may create a competitive advantage for some institutions due to their rapid reaction to the changes (Abdullah et al, 2020: 295). For instance, it can be said that the organization that imported modern technology required in the market faster than others was able to create a competitive advantage by quickly reacting to changing technology and market needs (Sadiq, 2015: 284). Hence, the importance of the organization's ability to quickly respond to external changes appears, and this depends on the organization's flexibility and its ability to track changes by analyzing information and anticipating changes, and the existence of an information system (Adam & Ronald, 1996: 49).

Internal factors: Is the ability of the organization to possess resources and build or purchase capabilities that are not available to other competitors, including innovation and creativity that have a major role in creating a competitive advantage (Omer et al, 2017: 213). Creativity here is not limited to developing a product or service, but it includes creativity in strategy and creativity in the method of work or technology used or creativity in creating a new benefit (Adam & Ronald, 1996: 50).

Methodology

This study uses analytical descriptive method, since this method is considered to be the most used in humanities and social studies. The context of this study is private universities in Iraqi Kurdistan Region. Survey design was adopted for this study as research design. This study implemented survey manner in form of using questionnaires to the employees in private universities in Iraqi Kurdistan Region. Five point Likert scale implemented, and the twenty questions of the questionnaire rated (1 = Strongly Disagree; 2 = Disagree, 3= Uncertain, 4 = Agree, and 5 = Strongly Agree) was administrated. Collected data were analyzed using (SPSS) version 20, the statistical analysis that used in this study comprising descriptive statistics (mean and standard deviation), Pearson's correlation coefficients (determine the correlations between study variables along with testing the first hypothesis), and multiple regression analysis was used to analysis the second hypothesis of the study. Questionnaires were used and randomly distributed to (50) employees in accounting departments in a number of private universities in Iraqi Kurdistan Region. However, (46) of employees in accounting departments were able to fill and return the questionnaires and they represent the study sample.

Results and Discussion

Reliability Analysis:

For the purpose of this study, Cronbach's alpha as it is showed in table (1) was administrated to test the reliability of the scale, which indicated how well the items measuring a concept hang together as a set, and it is equal to 0.842 for the whole questionnaire, which is considered to be high reliability according to (Sekaran, 2005) measurements.

Table (1) Reliability Statistics

Variables	No. of questions	Cronbach's alpha value
Accounting responsibility	10	.798
Competitive advantages	10	.832
Whole questionnaire	20	.842

Descriptive Statistics:**1. Social Responsibility Accounting:**

Table (2) shows the general average means of social responsibility accounting questions that reached (3.95). As shown, there is a high level in the general averages of all social responsibility accounting questions. These results indicate that the social responsibility accounting receive a high level of attention at the private universities in Erbil city in Iraqi Kurdistan Region according to the perspectives of the study sample.

Table (2) means and standard deviations of social responsibility accounting questions

	Social responsibility accounting Questions	Mean	St. Deviation	Rank
X1	The administrative organization shows the clear division of responsibility centers in private universities.	3.77	.602	9
X2	There is a serial description of work procedures in the various responsibility centers in private universities.	4.11	.770	1
X3	There is a clear delegation of decision-making authority for officials in various responsibility centers in private universities.	4.03	.645	4
X4	Planning budgets are used to plan revenue and costs for liability centers in private universities.	4.10	.881	2
X5	The performance standards in each responsibility center are in line with the objectives of private universities	4.01	.760	5
X6	A direct link is made between the items of costs and revenues and their responsibility centers in private universities.	3.91	.896	7
X7	There is a clear definition of the accounting policies and rules used in evaluating performance in private universities.	3.78	.927	10
X8	The reason for the deviation between the actual and planned performance of each responsibility center in private universities is explained.	3.95	.859	6
X9	The lines of authority and responsibility are taken into account in preparing performance and accounting reports and submitting them in private universities.	4.05	.986	3
X10	Justice in granting incentives leads to the satisfaction of employees and their loyalty to their positions of responsibility in private universities.	3.81	.751	8
General Average of Social Responsibility Accounting		3.95	.807	

2. *Competitive advantages:*

Table (3) shows the general average means of competitive advantages questions that reached (4.007). As shown, there is a high level in the general averages of all competitive advantages questions. These results indicate that the competitive advantages receive a high level of attention at the private universities in Erbil city in Iraqi Kurdistan Region according to the perspectives of the study sample.

Table (3) means and standard deviations competitive advantages questions

	Competitive Advantages Questions	Mean	St. Deviation	Rank
Y1	Private universities take advantage of their full production capacity and increase the number of productive units, making them produce at lower costs than competitors in the local market.	3.76	.870	9
Y2	Strengthening the strengths in the performance of workers and addressing the weaknesses that were produced by the performance evaluation process helps to use modern and advanced means and production systems that guarantee the best use of machines and individuals	4.04	.806	6
Y3	The continuous evaluation of the capabilities and capabilities of workers and work to develop them helps to adopt international standards in the provisions for controlling the quality of their products.	4.13	.968	4
Y4	Private universities depend on determining the quality of their services on the skills their employees possess to realize the needs and desires of customers.	4.33	.660	1
Y5	Private universities focus on research and development in the continuous improvement of the quality of their services.	3.94	.903	7
Y6	Private universities use the results of performance evaluation to identify the ability of workers to adapt quickly to the environment to provide various products that meet the needs and desires of customers.	3.66	.993	10
Y7	Private universities benefit from the results of performance evaluation in increasing the capabilities of workers to provide services to customers at the appropriate time and place.	3.85	.925	8
Y8	Private universities are characterized by the ability to quickly produce production that satisfies customers.	4.05	.816	5
Y9	Private universities seek to eliminate the knowledge gap in the workers' experiences through continuous learning.	4.17	.886	2
Y10	Private universities devote a curriculum to internal and external training, with the aim of acquiring experiences that develop creativity.	4.14	.843	3

General Average of Competitive Advantages	4.007	.867
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Testing the study hypotheses:

Table (4) illustrates the analysis result of the first hypothesis. Pearson's (r) correlation was used to test the correlation between the study variables. The analysis result shows that the variables positively and significantly related. Table (4) explains that social responsibility accounting was positively correlated with achieving competitive advantages as the value of the correlation coefficient was above moderate (.647**) at the level of significance (0.01) and reached the value of significant at (0.000). Therefore, the accepting the first hypothesis that states there is a measurable positive correlation between social responsibility accounting and achieving competitive advantages.

Table (4) Correlation analysis between the study variables

Variables	Achieving Competitive Advantages
Social Responsibility Accounting	.647**
Sig. (2-tailed)	.000

Besides, in order to analysis the second hypothesis, the researchers conducted a multiple linear regression analysis in order to discover the impact of social responsibility accounting on achieving competitive advantages. From the analysis it shows that social responsibility accounting illustrates 68.2% of the achieving competitive advantages as described by the (R^2). The significance value is 0.000 which is less than 0.05. Consequently, the model is statistically significance in predicting how the social responsibility accounting impacts on achieving competitive advantages. At 5% level of significance, the F calculated was 532.457, that is higher from its F tabulated, which explains that the overall model was significant. As a result, the second hypothesis is accepted that states there is statistically a significant impact of social responsibility accounting on achieving competitive advantages.

Table (5) Analysis the impact between the study variables

Variables		Achieving Competitive Advantages
Social Responsibility Accounting	R^2	.682
	F calculated	532.457
	F tabulated	3.165
	Sig. F change	.000

Discussion and Conclusion

Private universities in Erbil city clearly define responsibility centers in administrative organization. The sample of the study indicated the performance of the responsibility centers, provides good experiences, and provides a clear and specific cost accounting system to collect costs based on responsibility centers. The perspectives of the study sample confirmed that planning budgets are linked to the actual performance planned in the responsibility centers in private universities. Furthermore, standard costs are used in preparing their budgets. This may be due to the involvement of workers in different responsibility centers in preparing the planned performance standards, and following the scientific method in determining performance standards for each responsibility center. The perspectives of the study sample confirmed the existence of an effective incentive system that contributes to strengthening the liability accounting system in private universities and that workers be trained and encouraged to achieve planned performance numbers.

This study found that social responsibility accountability is a system that aims to provide accounting data and information related to the social activity of the economic unit, and includes a set of accounting procedures for recording, classifying and displaying events and activities related to areas of social responsibility for the unit and imposing control thereof. Commitment to the areas of social responsibility accounting is one of the tools for the success of organizations and accordingly they are concerned with social activities in percentages that differ from one organization to another. The organizations depend in calculating social costs on the areas related to accounting for social responsibility: the field of human resources, the field of public contributions, the field of natural and environmental resources and the field of product. In general, it can be said that the responsibility accounting system is an accounting control method to serve management in assessing the performance of responsibilities at administrative levels in terms of the extent of their commitment to the mandate and objectives through reports.

Recommendations

1. Increase coordination between social responsibility centers, work to clarify relations between them, and work to raise the level of work provided by the centers, through holding training courses, which contributes to the proper application of the accounting system.
2. Organizations should work on activating planning budgets, especially in the field of control, through the use of standard costs in preparing planning budgets, and training workers on the use of standard costs and how to estimate them.
3. Organizations should training managers and workers in social responsibility centers in preparing and drafting reports, through training courses from senior departments in organizations, and working to provide appropriate and timely information on responsibility centers, and to include detailing actual and planned performance and deviations between them.
4. Organizations should be establishing principles and dimensions of social responsibility accountability within the goals that the organization seeks to implement as a pursuit of profit and survival in the market.

5. The Government should issue laws and legislations aimed at protecting the environment and society by applying organizations to account for social responsibility and trying to develop a unified model with respect to that.

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Survey Questionnaire

Dear Sir/Madam.....

This form is part of the requirements to complete a research study in the field of accounting entitled:

The Role of Social Responsibility Accounting on Achieving Competitive Advantages (An Empirical Study from Perspectives of a Number of Employees in Accounting and Financial Departments in a Number of Private Universities in Iraqi Kurdistan Region).

Your assistance would be greatly appreciated and your answers will be treated confidentially and you will have full access to the results and findings once the thesis is complete.

Please tick the required box to record your response.

Researchers name:

Yakaw Hamad Abdullah, Salih Rasul Agala, & Peshkawt Abdullah Abdulkarim

Department of Accounting, Koya Technical Institute, Erbil Polytechnic University, Kurdistan Region – F.R, Iraq.

		Strongly Agree	Agree	Uncertain	Disagree	strongly disagree
1. Social Responsibility Accounting						
1	The administrative shows the clear division of responsibility centers in private universities.					
2	There is a serial description of work procedures in the various responsibility centers in private universities.					
3	There is a clear delegation of decision-making authority for officials in various responsibility centers in private universities.					
4	Planning budgets are used to plan revenue and costs for liability centers in private universities.					
5	The performance standards in each responsibility center are in line with the objectives of private universities					
6	A direct link is made between the items of costs and revenues and their responsibility centers in private universities.					
7	There is a clear definition of the accounting policies and rules used in evaluating performance in private universities.					
8	The reason for the deviation between the actual and planned performance of each responsibility center in private universities is explained.					
9	The lines of authority and responsibility are taken into account in preparing performance and accounting reports and submitting them in private universities.					

10	Justice in granting incentives leads to the satisfaction of employees and their loyalty to their positions of responsibility in private universities.					
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		Strongly Agree	Agree	Uncertain	Disagree	Strongly disagree
2. Competitive Advantages						
1	Private universities take advantage of their full production capacity and increase the number of productive units, making them produce at lower costs than competitors in the local market.					
2	Strengthening the strengths in the performance of workers and addressing the weaknesses that were produced by the performance evaluation process helps to use modern and advanced means and production systems that guarantee the best use of machines and individuals					
3	The continuous evaluation of the capabilities and capabilities of workers and work to develop them helps to adopt international standards in the provisions for controlling the quality of their products.					
4	Private universities depend on determining the quality of their services on the skills their employees possess to realize the needs and desires of customers.					
5	Private universities focus on research and development in the continuous improvement of the quality of their services.					
6	Private universities use the results of performance evaluation to identify the ability of workers to adapt quickly to the environment to provide various products that meet the needs and desires of customers.					
7	Private universities benefit from the results of performance evaluation in increasing the capabilities of workers to provide services to customers at the appropriate time and place.					
8	Private universities are characterized by the ability to quickly produce production that satisfies customers.					
9	Private universities seek to eliminate the knowledge gap in the workers' experiences through continuous learning.					
10	Private universities devote a curriculum to internal and external training, with the aim of acquiring experiences that develop creativity.					

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