

The Relationship between Human Resources Development and Observance of Social Responsibility (by the employees of General Department of Finance of Isfahan Province)

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Abstract: The aim of this research was to study the relationship between human resources development and observance of social responsibility of General Department of Finance of Islamic Province. The research method was descriptive and of correlational type. The statistical population includes all employees of General Department of Finance of Islamic Province reported 610 people in summer 2015. The sample size was estimated 234 people based on the population size using Krejcie and Morgan table. The sampling was done by the simple random method. The data collected by the tools including standard questionnaire, Gogh human resources development and researcher-made questionnaire of observance of social responsibility. Content validity of the research tool was confirmed by the guiding professor, subjective experts and some members of the statistical population. Also reliability of the human resources development and observance of social responsibility questionnaires Cronbach's alpha was calculated 86 and 79%, respectively. The findings showed a significant and direct relationship between the variables of human resources development and observance of social responsibility. Also there is a significant relationship between any of the components of human resources development and observance of social responsibility in terms of behavioral ($r = 0.32$), creativity ($r = 0.26$), cognitive ($r = 0.30$), job ($r = 0.23$), attitude ($r = 0.46$) and intellectual ($r = 0.48$). The results of regression analysis showed that among the dimensions of human resources development, the intellectual, attitude, perceptual and behavioral dimensions can predict observance of social responsibilities

Key words: Human resources development, social responsibility, general department of finance of isfahan Province, development, finance

INTRODUCTION

Human resources are the most important and most valuable asset any organization possesses. Human resources management is subject to the policies, procedures and systems that affect behavior, thoughts and performance of their employees. Armstrong said that human resources management is a strategic approach to recruit, develop, manage, motivate and achieve their key resources commitment of an organization; the people who work in or for the organization and generally it is a process which includes four duties of absorption, development, motivation and retention of human resources. On the other hand, the importance of social responsibility observance by companies has increased in recent years due to public scandal and mismanagement. Its meaning is increasing demand from customers, employees, legal institutions and the public to receive

more information about this issue whether companies provide acceptable standards. The sensitivity of this issue has been the extent that the international organizations like the UN and the European Union have presented some standards in this area. Also, it is clear that companies and industries have grown significantly and affect social welfare. Since the business is growing in the social environment, the companies should retain the social welfare that has been reduced by business process. In fact, corporate social responsibility is an activity in which the companies consider their involvement in social activities. Human resources play an important role in the realization of corporate social responsibility. Corporate social responsibility, without human resources entail the risk that is seen in the form of public relations or presented as superficial. At the same time, corporate social responsibility is an opportunity for human resources to be considered in a strategic view and as

commercial partners. Now the idea of corporate social responsibility is the responsible for the massive challenge that involves not only economic and financial discussions but also involved in social, human and environmental interactions. If any company wants to enjoy a sustainable development, it must interact in a social approach (Dkhili and Ansi, 2012).

One of the main tasks and processes in the cycle of human resources is human resources development. Human resources development deals with the issues such as the creation of a dynamic organization and educational and learning opportunities for employees to improve the organizational, group and individual performance. Human resources development activities include preliminary design and providing education, development to improve the effectiveness of the organization (Karimi, 2004). Human resources development has various advantages for the organization. The aspects of the advantage include individual-organizational creativity, type and form of the employee's behavior in the organization, the acceptance of rules and compliance with the targets of the organization, promotion of performance and efficiency of a person and the organization and finally mental maturity of employees. The importance of human resources development is that the movement of the employees in a mental, behavioral and ideological growth path changes them. Accepting the observance of social responsibilities by employees across the organization is one of the functions of human resources development. In fact, if the employees do not have an incentive to observe social responsibility, social responsibility of the organization is unsuccessful and prestige, reputation and brand of the organization as well as motivation and commitments of other stakeholders will be lost.

Human resources development has a prominent role in turning social responsibility into what should have and it works as one of the greatest pillars of support for this concept. As corporate social responsibility is placed in its path, business strategy is considered as a mechanism for human resources talents is considered. In general, the growing expectation of employees to achieve higher employment targets, more comfortable work environment and job satisfaction that acts as a driving force behind the concept. Also the relationship of "social responsibility" and "human resources development" is that it can result in reputation and fame of the organization. Reputation of the organization and its products cause human resources processes such as attracting, retaining and motivating are more easily implemented. According to studies, tend to use the products and services of the companies that observe social responsibility is increasing. One of the ways of relationship between "social responsibility" and "human resources development" is to inform continuously the managers and employees through the promotion of values and expression of social

responsibility and preserve ethical charts, values and observance of social responsibility across the organization. Davis believes that "social responsibility means a commitment by managers of private sector business organizations to decide on the profit for the institution and improve the welfare of the whole society" (French and Savard, 1998). One of the main advantages of social performance of companies and organizations is a positive relationship with the performance of the organization. Because irresponsible organizations are more likely to have high profitability and in long-term they will face problems. Therefore, today organizations are under intense pressure in various fields to attract public confidence and retain competitiveness in the world market. Social responsibility includes all the fundamental principles that organizations are expected to acknowledge and reflect on their actions. The principles, among other things, include respect for human rights, fair treatment with employees, customers and suppliers, being good citizens in the communities in which they work and protecting the environment. These principles are desirable not only morally, they are considered as the key important factors in ensuring that the society provides the long-term survival of the organization, because the activities and behavior of the organization are used. Examples of direct benefits arising from observance of corporate social responsibility of organizations are as follows: increasing commercial value, brand, greater access to financial sources and investment, a healthy workforce, risk management and more effective supervision upon the organization, more motivated employees, customer loyalty, the increased trust and confidence of all stakeholders, strengthening the reputation. According to the above mentioned, the research aim is that whether there is a significant relationship between human resources development and observance of social responsibility by employees?

Although, there are some research conducted on this area, such as the research carried out by Karimi (2004) titled human resources development and its role in promoting organizational social responsibility, culture and values and ethics, a research by Erfani (2011) titled social responsibility and its relationship with human resources management, a research done by Karimi (2004), in a research titled human resources development and its role in promoting organizational social responsibility, states culture, values and ethics: human resources and development policies are related in two theoretical and practical levels with ethical, value and cultural issues. Organizations pursue human resources development policies for changing and sustainability. The human resources development programs to the extent in which the values and culture of the organization are influenced and shaped, gradually it can affect the values, ethics and culture of society and the environment.

Danaeifard in his research titled an analysis of national responsibility for public organizations employees, designing and validating a research survey, analyzed the concept of national responsibility by interviewing 34 employees of public sector employees. According to the results, three dimensions of individual responsibility (individual responsibility towards the person and family), social responsibility and operational social responsibility was divided.

The final questionnaire was distributed in 10 governmental agencies and the data were used to validate the measure and verify research hypotheses. Statistical analysis confirmed the suitability of the research model and hypotheses; it can be concluded that there is a significant inverse relationship between national responsibility and organizational indifference and a significant negative relationship with organizational citizenship behavior. According to the results, the measure is valid.

Ranjbar in his research titled the study of the relationship between intellectual capital and social responsibility in the Organization of Economic Affairs and Finance in Tehran province, stated that social responsibility is a skill that leads to behaviors that are of value. In this study, the intellectual capital has been considered among the factors affecting the social responsibility of employees. In order to achieve the goal of the research, Bontis' theories about intellectual capital were used. Data was collected through the social responsibility questionnaire of Gogh and the researcher-made intellectual capital questionnaire designed according to the standards of Bontis. The results of statistical analysis showed a significant and positive relationship between intellectual capital and its dimensions with social responsibility of employees of the Organization of Economic Affairs and Finance of Tehran province. The results of analysis showed that social responsibility is directly affected by structural, relational and human capital variables.

Chetty *et al.* (2015), in a research titled social responsibility among companies listed on Tehran Stock Exchange expressed that the definition of Iranian companies on social responsibility are more likely to close after Carroll pyramid and its prioritization also corresponded with Carroll pyramid. The companies also in first place emphasize the economic dimension and then the ethical one and finally humanitarian. In this research, the comparison of the firms for manufacturing services and goods and large and small firms in connection with the findings shows that manufacturing companies emphasize on legal activities and ethical activities more than the service companies.

Erfani (2011), in a study as social responsibility and its relationship with human resources management states that human resources management plays an important role in supporting the concept of social responsibility. In general, the growing expectation of employees to achieve higher goals of employment, more comfortable work environment and job satisfaction that acts as a driving force behind the concept.

Gholamzadeh (2012), in his research titled the compilation of strategy of human resources using the theory of strategic reference points in Rangin Profile Kavir company, described the process of the compilation of the human resources strategy in the company. The basic of the model used in this research is the integrated model (Bamberger and Mashoolam). The statistical population of the research consisted of senior managers and experts who measured the size of each of the determinant variables of strategic reference points for each of the strategic business. Data were collected through questionnaires, documents and interviewing with managers and experts of the organization. After processing the data obtained the strategic coordinates of jobs was determined and suitable strategic model for every category was identified. The results show that a proper strategy to businesses that form the core of the organizational competitive is committed strategy and for service job the secondary strategy. The committed and responsible attitude leads employees and managers to better understand the organization's goals and objectives and in fact it is a framework for success of a company in achieving its goals.

Moshabbaki conducted a research titled the study of the relationship between organizational culture and organizational social responsibility in the Ministry of Energy. In this research the discussions on research literature according to valid papers and models and initial lists related to the organizational culture criteria from Baron and Greenberg model and organizational social responsibility from Denison's model were used. The required modifications in the list were formed by interviewing the group with experts. He came to the conclusion that there is positive and strong relationship between the components of organizational culture and organizational social responsibility and mental model of employees is the most effective factor on organizational social responsibility.

Najafi (2012), in his research titled the study of the role of distance education system on human resources development in Payame Noor University using a sample of 136 students using a distant education and human

resources development questionnaire found that there is a significant relationship between the components of distant education and human resource development.

Nasiri (2013), in his research as solidarity of human resources strategies based on the model of Alan Yelsey with organizational performance of the employees of Ayatollah Kashani hospital of Shahrekord, concluded that there is a significant relationship between human resources strategy and organizational performance. The most important strategies that are in direct contact with the organization's performance include employees relations, development strategy and performance management strategy. Recruitment and employment strategies and service compensation have significant correlation with organizational performance.

Scholten and Ching Kang in a study titled "corporate social responsibility and profit management of evidences from economies of Asia, studied the relationship of profit management and investment support in 993 companies in 90 Asian countries. The research hypothesis was that there is an inverse relationship between corporate social responsibility and investors protection. The results showed that the companies with proportion of good social responsibility are increasingly interested in reducing profit management and there is a negative relationship between investors' protection and profit management and corporate social responsibility lead Asian companies to apply less than usual and that depends on legal system.

Rahman Khan and Mottakin conducted a study titled "Corporate governance and corporate social responsibility disclosure, evidence on emerging economy" in Bangladesh. In this research, the relationship between some of the mechanisms of corporate governance including ownership management, public ownership, foreign ownership, the non-executive proportion of managers in the board of directors, duality of managing director and the presence of the Audit Committee were examined by exposing corporate social responsibility. The results showed that there is a negative relationship between corporate social responsibility disclosure and managerial ownership and public and foreign ownership and non-executive managers in the board of directors and the presence of Audit Committee has a positive and significant relationship with corporate social responsibility disclosure. The results also showed that duality effect of managing director has not any significant relationship on social responsibility disclosure.

Arshad and Razak (2011), in a research titled "disclosure of corporate social responsibility and

interaction of ownership structure on corporate performance" studied the disclosure of corporate social responsibility and performance of Malaysian companies. In this research, the data of 222 Malaysian companies between 2002 and 2003 was collected. The results of this research revealed that corporate social responsibility activities disclosure has a significant effect on the success of companies and potentially this leads to a strong financial performance and creating value for companies.

Ho and coauthors in a study titled "The effect of ownership structure on corporate social responsibility disclosure, empirical evidence from Korea" divided the shareholders with respect to the different incentives into groups such as shareholders with institutional ownership, managerial ownership and foreign ownership. The data included a sample of 993 Korean large companies. The results showed that there is positive and significant relationship between institutional ownership and foreign ownership but the relationship between corporate social responsibility and managerial management is not positive and significant. Their research showed that different groups of stakeholders have different effects on social responsibility disclosure.

Aviono and coauthors in a research titled "the evaluation of corporate social responsibility and financial performance" studied 10 Malaysian companies. In this research, earnings before interest and taxes and depreciation and profit ratio as financial performance variables were considered. Their research was conducted from 2001-2009. Their analysis showed that there is a positive and almost weak relationship between corporate social responsibility and financial performance. Therefore they claimed that the reports of corporate social activities improved financial performance.

The conceptual framework of the research: Now summarizing the theories and empirical research findings, the theoretical model of the research can be presented. The theoretical framework of the conceptual model research is based on theoretical relationships between effective factors and variables on the subject of the research drawn from the literature of the research and according to the model of relationship between organizational strategy and strategic human resources development in a rational model and relational model of human resource development with the field of human resources development and literature related to social responsibility, we got the following conceptual model: show in Fig. 1.

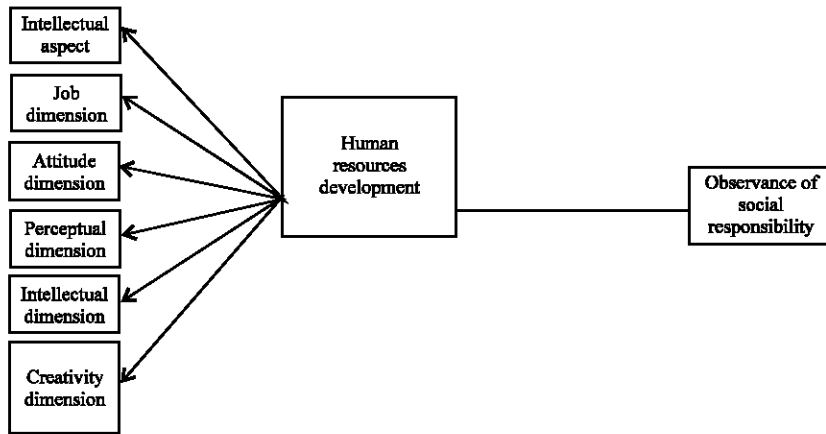


Fig. 1: The conceptual model

MATERIALS AND METHODS

The aim of the research was of applied type and descriptive in terms of research methodology. The research method was correlational type. The statistical population includes all employees of General Department of Finance of Islamic Province reported 610 people in summer 2015. The sample size was estimated 234 people based on the population size using Krejcie and Morgan table. The sampling was done by the simple random method. The data collected by the tools including standard questionnaire, Gogh human resources development and researcher-made questionnaire of observance of social responsibility. Content validity of the research tool was confirmed by the guiding professor, subjective experts and some members of the statistical population. Also reliability of the human resources development and observance of social responsibility questionnaires Cronbach’s alpha was calculated 86 and 79%, respectively. The findings of the research showed a significant and direct relationship between the variables of human resources development and observance of social responsibility. Also, there is a significant relationship between any of the components of human resources development and observance of social responsibility in terms of behavioral ($r = 0.32$), creativity ($r = 0.26$), cognitive ($r = 0.30$), job ($r = 0.23$), attitude ($r = 0.46$) and intellectual ($r = 0.48$). The results of regression analysis showed that among the dimensions of human resources development, the intellectual, attitude, perceptual and behavioral dimensions can predict observance of social responsibilities

RESULTS

As we can see, there is a direct and significant relationship between the variables of human resources

Table 1: The test of the relationship between dimensions of human resources development and observance of social responsibility

Variable	Coefficient value	Sig
The relationship between dimensions of human resources development and observance of social responsibility	0.508	0.000

Table 2: The test of the relationship between the behavioral dimension of human resources development and observance of social responsibility

Variable	Coefficient value	Sig
The relationship between dimensions of human resources development and observance of social responsibility	0.0320	0.000

Table 3: The test of the relationship between the creativity dimension of human resources development and observance of social responsibility

Variable	Coefficient value	Sig
The relationship between dimensions of human resources development and observance of social responsibility	0.263	0.000

development and observance of social responsibility. Therefore, the main hypothesis of the research is accepted show in Table 1.

The first hypothesis of the research. There is a significant relationship between the behavioral dimension of human resources development and observance of social responsibility.

As we can see, there is a direct and significant relationship between the variables of behavioral dimension of human resources development and observance of social responsibility. Therefore, the first hypothesis of the research is accepted show in Table 2.

The second hypothesis of the research: There is a significant relationship between the creativity dimension of human resources development and observance of social responsibility show in Table 3.

Table 4: The test of the relationship between the perceptual dimension of human resources development and observance of social responsibility

Variable	Coefficient value	Sig.
The relationship between perceptual dimension of human resources development and observance of social responsibility	0.309	0.000

Table 5: The test of the relationship between job dimension of human resources development and observance of social responsibility

Variable	Coefficient value	Sig.
The relationship between job dimension of human resources development and observance of social responsibility	0.235	0.000

Table 6: The test of the relationship between attitude dimension of human resources development and observance of social responsibility

Variable	Coefficient value	Sig.
The relationship between attitude dimension of human resources development and observance of social responsibility	0.466	0.000

Table 7: The test of the relationship between intellectual dimension of human resources development and observance of social responsibility

Variable	Coefficient value	Sig.
The relationship between intellectual dimension of human resources development and observance of social responsibility	0.485	0.000

As we can see, there is a direct and significant relationship between the variables of creativity dimension of human resources development and observance of social responsibility. Therefore, the secondary hypothesis of the research is accepted show in Table 4.

The third hypothesis of the research: There is a significant relationship between the perceptual dimension of human resources development and observance of social responsibility show in Table 5.

As we can see, there is a direct and significant relationship between the variables of perceptual dimension of human resources development and observance of social responsibility. Therefore the secondary hypothesis of the research is accepted show in Table 6.

The fourth hypothesis of the research: There is a significant relationship between the job dimension of human resources development and observance of social responsibility show in Table 7.

As we can see, there is a direct and significant relationship between the variables of job dimension of human resources development and observance of social responsibility. Therefore the secondary hypothesis of the research is accepted.

The fifth hypothesis of the research: There is a significant relationship between attitude dimension of human resources development and observance of social

Table 8: The test of fitted regression line to predict social responsibility by human resources development

Variables	SS	df	MS	The test statistics	Sig.
Regression	23.75	6	3.96	19.35	0.000
Balances	46.42	227	0.205		
Total	70.17	233	---		

Table 9: The coefficients of regression line to predict social responsibility by human resources development

Dimensions	Coefficient	The coefficient (SD)	The coefficient test statistics	Sig.
Fixed value	1.470	0.234	6.31	0.000
Intellectual	0.214	0.044	4.86	0.000
Attitude	0.174	0.052	3.35	0.001
Perceptual	0.067	0.051	3.01	0.006
Behavioral	0.101	0.057	1.76	0.050
Creativity	60.000	0.044	1.36	0.175
Job	0.017	0.046	0.37	0.713

responsibility show in Table 8. As we can see, there is a direct and significant relationship between the variables of attitude dimension of human resources development and observance of social responsibility. Therefore the secondary hypothesis of the research is accepted Table 9.

The sixth hypothesis of the research: There is a significant relationship between intellectual dimension of human resources development and observance of social responsibility.

As we can see, there is a direct and significant relationship between the variables of intellectual dimension of human resources development and observance of social responsibility. Therefore the secondary hypothesis of the research is accepted.

The seventh hypothesis of the research: The dimensions of human resources development have the ability to predict the observance of social responsibility.

To test this hypothesis, the fitted regression line will be used. In the regression, the effect of several independent variables on a dependent variable is measured. In this part, the dependent or response variable of the observance of social responsibility and dimensions of human resources development are independent variables. The results of fitted regression equation are as follows:

For this model the amount of R is equals to 0.845 and the R² to 0.714. The table of regression equation coefficients is obtained as follows:

Thus, it can be seen that we can predict about 70% of the changes of response variable i.e., the observance of social responsibility. Among the variables included in the regression model, the effect of the intellectual, attitude, perceptual and behavioral dimensions variables

is significant. In summary it can be said that the dimensions of human resources development with respect to the sample have the ability to predict <70% of the observance of social responsibility variable. The final equation of the regression line is as follows: (1.47) (fixed value)+(0.214) (intellectual dimension)+(0.174) (attitude dimension)+ (0.067) (perceptual dimension)+(0.101) (behavioral dimension) = social responsibility. It can be seen that the creativity and job dimensions in the regression model to predict the observance of social responsibility are not used.

DISCUSSION

According to the results of the table, there is a direct and significant relationship between the variables of human resources development and observance of social responsibility. In fact, the correlation coefficient between the behavioral dimension of human resources development and observance of social responsibility 0.508 is obtained which is significant at 5% level. Thus, the main hypothesis of the plan is accepted. Although all dimensions of human resources development have a positive and significant relationship with the observance of social responsibility, it can be concluded that increasing the level of development, increasing level of the development is expected. Although some dimensions are more important in this regard, this result is in line with the results of the research conducted by Karimi (2004), Erfani (2009) which reflects the relationship between the dimensions of development of human resources and observance of social responsibility.

According to the results of the table, there is a direct and significant relationship between the variables of human resources development and observance of social responsibility. In fact, the correlation coefficient between the behavioral dimension of human resources development and observance of social responsibility 0.320 is obtained which is significant at 5% level. Thus, the secondary hypothesis of the plan is accepted. In explaining the outcome of this hypothesis it can be said that human resources management has an important role in supporting the concept of social responsibility. In general, the growing expectation of employees is to achieve higher employment targets, more comfortable work environment and job satisfaction that act as a driving force behind the concept. In other words, among the organizational responsibility section consisting of codes of conduct, ethics and obedience, appropriate and effective social and cultural activities, level of managers

commitment and organizational supervision, creating interest in the specialized fields and managers practices, good performance of the activities and programs are effective in promoting social responsibility. A positive relationship indicates similarity of the direction of two variables to changes which means increasing both of them, although the strength of this relationship is not very strong. The questions related to the dimension, along with their mean are as follows: standard behavioral patterns (3.97), compatibility with the existing models (3.92), education and information of standard models (3.97), recognition and acceptance of the organization's ethical charter by all employees (3.85), performing the appropriate and standard behavioral models patterns (3.82). As it can be seen, the average questions of this dimension is about 4. As a result of questions average, if there is a consistent pattern, the employees tend to follow this pattern. Finally, there is a positive but not strong relationship standard and consistent behavioral patterns, training and information of the patterns and acceptance of the patterns among the employees. Finally, we can increase observance of social responsibility, promoting behavioral dimension level.

According to the results of Table 2, there is a direct and significant relationship between the variables of creativity dimension of human resources development and observance of social responsibility. In fact, the correlation coefficient between the creativity dimension of human resources development and observance of social responsibility 0.263 is obtained which is significant at 5% level. In explaining the outcome of this hypothesis it can be said that a positive relationship indicates similarity of the direction of two variables to changes which means increasing both of them, although the strength of this relationship is not very strong. The questions related to the dimension, along with their mean are as follows: Welcoming the creativity and innovation of employees (3.78), reforming administrative processes using innovation and creativity (3.62), enthusiasm in the recruitment and employment of creative people (3.43), the importance of creative people (3.74). As a result of the average questions, there is not any welcoming the creativity and innovation of the employees. Also administrative processes are not modified by innovation and creativity, employing creative people is not a priority and the creativity of people are not considered. In general it can be concluded that employing creative people and their importance as well as the reforming trends and processes using creativity is not related to observance of social responsibility.

Finally, it is possible to promote the creativity dimension, increasing observance of social responsibility.

The third hypothesis of the research: There is a significant relationship between perceptual dimension of human resources development and observance of social responsibility.

According to the results of Table 2, there is a direct and significant relationship between the variables of perceptual dimension of human resources development and observance of social responsibility. In fact, the correlation coefficient between the perceptual dimension of human resources development and observance of social responsibility 0.309 is obtained which is significant at 5% level. The secondary hypothesis of the plan is accepted. The results of the part of the research are in line with the results of the research conducted by Karimi (2004). Human resources and development policies are related in two theoretical and practical levels with ethical, value and cultural issues. The human resources development programs to the extent in which the values and culture of the organization are influenced and shaped, gradually it can affect the values, ethics and culture of society and the environment. There is a positive and strong correlation among the components of organizational culture and organizational social responsibility. The mental model of employees is the most effective organizational component on corporate social responsibility. These factors are all according to perceptual dimension in the development of human resources in terms of concept. The role of human resources duties for merging social responsibility in the company culture is broad in which an organization can create the better view in the people attitude, introducing themselves as a top employee and participation in social responsibility. The participation of the employees indicates strategic importance of human resource management in accepting social responsibility that is related to the employees understanding of the said concepts. A positive correlation indicates that similarity of the two variables to changes which means another increase also increases, although the strength of this relationship here is stronger than the creativity but less than the behavioral dimension. Overall, it can be concluded that the re-working detection, awareness of the mission of the organization and flexibility in the implementation have a weak relationship with observance of social responsibility. Finally, it is possible to improve the level of perceptual dimension of human resources, quantities increase of observance of social responsibility.

According to the results of Table 1, there is a direct and significant relationship between the variables of job dimension of human resources development and observance of social responsibility. In fact, the correlation coefficient between the job dimension of human resources development and observance of social responsibility 0.235 is obtained which is significant at 5% level. The secondary hypothesis of the plan is accepted. The results of the part of the research are in line with the results of the research conducted by Erfani (2009). In general, the growing expectation of employees to achieve higher employment targets, more comfortable work environment and job satisfaction that acts as a driving force behind the concept. According to the concept of job dimension of human resources development, a positive relationship between indicates that similarity of the two variables to changes which means another increase also increases, although the strength of this relationship here is more weak than the creativity dimension. Overall, it can be concluded that the software and hardware and also working with administrative equipment has a very weak relationship with observance of social responsibility. Finally, it is possible to improve the level of observance of social responsibility by promoting the level of job dimension of human resources.

According to the results of Table 1, there is a direct and significant relationship between the variables of attitude dimension of human resources development and observance of social responsibility. In fact, the correlation coefficient between the attitude dimension of human resources development and observance of social responsibility 0.466 is obtained which is significant at 5% level. The secondary hypothesis of the plan is accepted.

The results of the part of the research are in line with the results of the research conducted by Karimi (2004). In explaining the outcome of this hypothesis it can be said that the mental model of employees is the most effective organizational component on corporate social responsibility. These factors are all according to perceptual dimension in the development of human resources in terms of concept. The role of human resources duties for merging social responsibility in the company culture is broad in which an organization can create the better view in the people attitude, introducing themselves as a top employee and participation in social responsibility. The participation of the employees indicates strategic importance of human resource management in accepting social responsibility that is related to the employees understanding of the said concepts. The role of human resources in improving the culture of social

responsibility of organizations is a variable which shows the employees attitude towards the organization.

A positive relationship indicates similarity of the direction of two variables to changes which means increasing the attitude dimension increases the observance of social responsibility. The intensity of the relationship is only less than the relationship between intellectual dimension with the observance of social responsibility. As it can be seen, the average questions of this dimension is about 4. In general as we expect, it can be concluded that the possibility to change attitude of employees and managers, rational behavior, a positive view for modification and awareness and continuous development of strong relationship with the observance of social responsibility. Finally, it is possible to increase the observance of social responsibility as much as nearly half of a unit by upgrading the level of attitude dimension of human resources for one unit.

According to the results of Table 1, there is a direct and significant relationship between the variables of intellectual dimension of human resources development and observance of social responsibility. In fact, the correlation coefficient between the intellectual dimension of human resources development and observance of social responsibility 0.485 is obtained which is significant at 5% level. The secondary hypothesis of the plan is accepted. The results of the part of the research are in line with the results of the research conducted by Karimi (2004) and McLean (2006).

At first, the Iranian companies considers economic and ethical dimensions and at the end, friendly dimension. In this research, the comparison between the firms of service and goods production and large and small firms in relations with the findings shows that manufacturing companies emphasize on legal activities and ethical activities more than the service companies. A relatively strong positive relationship indicates similarity of the direction of two variables to changes, which means increasing the intellectual dimension increases the observance of social responsibility. The intensity of the relationship is only more than all other dimensions with the observance of social responsibility. As it can be seen, the average questions of this dimension is about 4. In general as we expect, it can be concluded that the possibility to make new thoughts, use new thoughts, improve and modify with different attitudes have a relatively strong relationship with the observance of social responsibility. Finally, it is possible to increase the observance of social responsibility as much as nearly half of a unit by upgrading the level of attitude dimension of human resources for one unit.

According to the results of Table 8 among the variables in regression model, the effect of the variables of intellectual, attitude, perceptual and behavioral dimensions is significant. According to the sample, the dimensions of human resources development have the ability to predict >70% of the variable of observance of social responsibility. The final equation of regression is as follows: $(1.47) (\text{fixed value}) + (0.214) (\text{intellectual dimension}) + (0.174) (\text{attitude dimension}) + (0.067) (\text{perceptual dimension}) + (0.101) (\text{behavioral dimension}) = \text{social responsibility}$.

CONCLUSION

The results of the part of the research are observed with the results of the research carried out by Karimi (2004). The creativity and job dimensions are not used in regression model to predict observance of social responsibility.

These results were predictable using the correlation coefficient in the previous part. If it is assumed that in this regression model, the amount of significant dimensions is equals to ten, the amount of observance of social responsibility is equals to 46.6 using the equation coefficients and regardless of the amount fixed.

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