

# The Impact of Accounting Disclosure of Social Responsibility Practices in Protecting the Company's Reputation During and After the Covid-19 Pandemic: An Applied Study

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**Submission date:** 14-Sep-2024 11:31AM (UTC+0700)

**Submission ID:** 2453636716

**File name:** KG24-3446..docx (63.26K)

**Word count:** 7466

**Character count:** 42928

# **The Impact of Accounting Disclosure of Social Responsibility Practices in Protecting the Company's Reputation During and After the Covid-19 Pandemic: An Applied Study**

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## **Abstract**

The research aimed to identify the impact of accounting disclosure of social responsibility practices in its various dimensions in protecting the company's reputation during the Covid-19 pandemic. In order to achieve this, the researchers relied on the descriptive approach to frame the theoretical aspect and the analytical approach to complete the practical aspect by collecting data through a questionnaire prepared by the researchers. After collecting the data, it was analyzed using the statistical program (SPSS) for social sciences. Based on the theoretical and practical studies, the researchers reached some conclusions, including: Its importance stems from the fact that it is considered one of the ethical obligations in the first place, and thus it reflects the true social and human orientations of the owners, in one way or another, the true orientations of the owners socially and humanely. There is also a statistically significant moral correlation between accounting disclosure of social responsibility practices and the company's reputation. The research came out with a set of recommendations, the most important of which is that companies must develop clear and binding policies that reflect their commitment to social responsibility. Companies should also be transparent regarding their practices and efforts in the field of social responsibility.

**Keywords:** Accounting disclosure, social responsibility, corporate reputation, Covid-9 pandemic.

## 1. Introduction and research problem

The company's reputation is a fundamental axis around which the decision-making process revolves, and accounting thought has a great interest in this value, especially after there was a change in the nature of the goals that companies seek to achieve from the stage of working to maximize their profitability and moving to working to maximize their value. Disclosure of activities that reflect corporate social responsibility is one of the necessary matters that have a direct impact on enhancing the company's value, and therefore companies have taken it upon themselves to pay attention to activities that reflect their social responsibility, which are seen as affecting the company's business results, competitive position, and future cash flows, because disclosing information related to its social responsibility provides a positive perception of the company and can contribute to enhancing the company's value in general.

In addition, from a special perspective, it can be said that corporate social responsibility has become one of the leading aspects in the modern era, due to its need to achieve a positive contribution to the society in which it operates, especially during times of crises. The emergence of the novel coronavirus (Covid-19) in various parts of the world as a global crisis had a major impact on either restricting or enhancing companies' voluntary activities that fall under the category of social responsibility, depending on the case. Under these circumstances, it is clear to everyone that companies have a major role in confronting crises, not only those they face, but also the circumstances facing society, such as the Covid-19 pandemic crisis and the resulting near-total closure of societies and the suspension and closure of economic activities and others in various sectors. This has led to the cessation, whether temporarily or permanently, of many projects that serve society, which has had a negative impact on members of society economically, socially and psychologically.

Accordingly, and under these indirect circumstances, companies can bear part of this task, which is the task of responsibility towards the society to which they belong, which will be positively reflected in their value within

society. Through the above introduction, the research problem was formulated through the following research question:

- Does accounting disclosure of social responsibility practices during and after the Covid-19 pandemic enhance the company's reputation, which enhances its position in the competitive market?

## **2. Importance and objectives of the research**

The importance of the research comes from two aspects; the first is the theoretical importance, which is through directing researchers to the fact that the topic of social responsibility and its relationship to crises (referring to the main crisis on which the research was based, which is the Covid-19 pandemic crisis) is one of the important topics that have emerged in the research arena, especially since the value of the company may be greatly affected by the social practices of companies in such circumstances. As for the second aspect, it is represented by the practical importance of the research, as it can be a tool that contributes to providing assistance to the relevant parties by providing these parties with the results that are reached through practical application and statistical analysis of the data that will be relied upon in this aspect of the study.

The general objective of the research is to analyze the impact of accounting disclosure of social practices and responsibilities on the value of the company during and after the Covid-19 pandemic.

From this objective, a set of objectives emerge, which are as follows:

- Identifying the nature of corporate social responsibility.
- Defining the importance of the concept of corporate reputation.
- Recognizing the relationship between research variables.

## **3. Research Hypotheses**

The research was based on the following main hypothesis:

- There is a positive statistical relationship between accounting disclosure of social responsibility practices in its dimensions (according to Carroll's pyramid) and protecting the company's value during and after the Covid-19 pandemic.

From this main hypothesis, we extract some sub-hypotheses that will be reviewed in the practical aspect.

#### **4. The adopted research method**

Two methods were followed in the research, namely; the descriptive method to frame the theoretical aspect of the research by reviewing the variables in a way that clearly shows their main elements and the relationship that links these variables together, while the other method is the analytical method, which dealt with the practical aspect of the study by analyzing the data collected statistically through the statistical analysis program (SPSS) via the data collection tool (questionnaire form) which was prepared by the researcher specifically for this matter to verify the validity of the hypotheses on which the research was built.

#### **Theoretical Framework**

##### **1. The first axis: The theoretical foundation of social responsibility**

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##### **1.1. The concept of social responsibility**

The development of companies' responsibilities towards their communities was accompanied by an increase in the effects and pressures of society, which have an impact on the process of companies adopting commitment to social demands of a legal nature, or the initiatives they undertake to satisfy society, as it is considered a contract between the company and the society to which it belongs. It is a duty and obligation on the part of companies towards society with its various segments, and this approach is optional, not a legal obligation. (Nofan and Al-Rubaie, 2023)

In this regard, the study (Aliwi, 2023) discussed this topic by describing ideas related to the social contract and the changes associated with it, and the criticism that companies were subjected to due to what they leave behind when practicing their activities that have effects on the environment, as well as the increased interest in the environmental aspect by environmental organizations and what prompted companies to adopt the concept of social responsibility.

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Some studies, such as the study (Lusiana et al., 2021), took the view that social responsibility is a form of institutional awareness that has a significant impact on improving and strengthening the company's relationship with society and the environment alike, and that companies are well aware of this responsibility and the costs they bear when

adopting this concept, which accountants call the term environmental costs of various types (prevention costs, and costs of impacting the environment, both internal and external).

Due to the importance of this concept, many definitions have emerged that discussed it and explained its details accurately. The most important of these definitions, according to the researchers, is what was stated in the study (Kusumaningtias, 2013), which explained that it is “a mechanism of the company’s mechanisms used to optionally integrate environmental and social concerns into its operations and interactions with stakeholders, beyond the company’s legal responsibilities.”

## **1.2. The importance of social responsibility**

Many studies have addressed the importance of social responsibility, including the studies of (Mahmoud and Fathi, 2023) and (Falih and Ibrahim, 2023), which showed that this importance varies according to the entity to which it pertains, as follows:

### **A. Regarding the economic unit: The importance comes from the fact that it works on;**

- Improving the company's image in society, especially among those dealing with it, in other words, customers in addition to workers.
- Improving the general work environment.
- Consolidating and renewing the spirit of cooperation and cohesion between the various parties within the company.

### **B. Regarding society: Its importance comes through;**

- Social stability, which comes through justice and the prevalence of the principle of equal opportunities, and this is the essence of the company's social responsibility.
- Working to improve the quality of services provided to society and raise their level of quality.
- Raising awareness of the importance of complete integration between institutions and various groups with common interests.

### **C. Regarding the state: The importance comes through:**

- Its contribution to reducing the burdens borne by the state in order to perform its tasks and health services provided to individuals.

- Raising the efficiency of the internal control system in the company and working to improve this efficiency and increase effectiveness in order to achieve the goals it seeks to achieve.

In this context, the study (Kim & Scullion, 2013) showed that the importance of corporate social responsibility came from it being a major issue in business not only at the local level but also at the international level. Some recent economic events at the international level such as (corporate failure and financial collapse) highlighted the increasing importance of understanding issues related to the legitimacy of businesses associated with or representing corporate social responsibility. The company's contribution through CSR activities can also be in the form of more efficient production systems and methods in the use of natural resources (energy and raw materials) as well as influencing consumption patterns so that non-excessive but sustainable consumption is created (sustainable consumption). (Kusumaningias, 2013)

### **1.3. Dimensions of Social Responsibility**

The study (Muhammad et al., 2020) explained when the dimensions of social responsibility were presented under the name of Carroll's pyramid, this concept included four essential dimensions, which are as follows:

- Economic dimension: It means that the company makes optimal use of available resources in a systematic and non-excessive manner.
- Legal dimension: It means that the company voluntarily adheres to the legal rules and customs that govern society in various aspects such as investment, wages, work, etc.
- Ethical dimension: This dimension means that the company takes into account aspects and standards of an ethical nature in all decisions taken by the management regarding the various industrial paths in accordance with the values and customs of different societies.
- Charitable dimension: Its elements are represented by the expenses, gifts, and donations that the company spends voluntarily in order to serve society represented by its individuals.

Due to the importance of the topic, the researchers decided to include another dimension in these dimensions due to its close connection to the study variables and the idea on which the research was based, which is the health dimension proposed by the study (Al-Jilali et al., 2022), which

aims to improve the quality of life for workers, care for their health, and apply the slogan (Health worker = health institution) and the obligations resulting from it.

## **2. The second axis: Company value**

### **2.1. The concept of company value**

In order to raise the level of quality of accounting information, improve the company's image, and enhance its position and value within society, companies adopt their responsibilities and express this through the disclosure of activities that are viewed as sustainable activities, whether this disclosure is directed to information users or society in general. This is what was explained by the study (Al-Halou and Al-Tawil, 2018) and to ensure continuity in the competitive market and enhance the value of companies due to the challenges they face (such as globalization, intense competition, and the emergence of international companies) and other challenges, with which the chances of survival and continuity decrease, which leads to the decline of companies and the emergence of other companies, which made it necessary for companies to adopt social responsibility as a means to be relied upon to maximize the value and reputation of the company before society in order to continue in the labor market and remain in the competitive market. (Adly et al., 2018). The study (Al-Sharifi, 2021) explained that it is the perception of investors that is fundamentally and permanently linked to the share price, and it is also viewed as indicators used by them to evaluate the company's market. Here, the company's value is a reflection of the company's level of operational performance, which makes investors take a curve towards purchasing the company's shares as a result.

The researchers believe that the above opinion is consistent with what was stated in the study of Lusiana et al. (2021) that the value of the company in this case indicates the view of investors towards the company and its performance in managing its resources. The study showed that there is a direct relationship between the number of investors and the share price, meaning that the more investors in the company's shares, it basically leads to the share price, which raises the value of the company and thus its reputation.



Many definitions have emerged that address the company's value, and the researchers are satisfied with mentioning one definition of this concept, which is the definition of the study (Muhammad and Ahmed, 2020), which stated that the company's value is "the value through which the company can improve its ability to innovate, enhance competition and increase its market share, achieve stability, and work to achieve sustainable development goals, which is positively reflected in the interests of owners and shareholders, which achieves an increase in the money of shareholders and raises the level of customer and employee satisfaction within the company."

## 2.2. Company Value Measures

The study (Nuwaiji, 2017) stated that there are three groups of measures (three measures) that can be relied upon to measure the company's value, which are as follows:

- **Accounting measures;** which are measures that rely on accounting information derived from the company's financial statements. They are (return on assets, return on equity, earnings per share, and interest coverage ratio).
- **Economic measures;** which are measures that focus on the amount of addition and increase in the value of investments. They are (economic value added measure, and market value added measure).
- **Market measures;** which are measures that rely on the market to estimate the company's performance and value, which are (Tobin's Q ratio, and market value to book value ratio).

## 2.3. Factors affecting the company's value

Among the factors that also affect the company's value are what was stated in the studies of (Al-Naimi et al., 2019) (Astari, et al. 2023), which are as follows:

- The nature of the company's activity through the type of products and services it provides.
- The level of technology used in the production process and the provision of services.
- The relative use of borrowed financing (the borrowed financing ratio).

- Dividend policies.
- Any other internal factors.
- Expected profitability of the common stock.
- Timing of cash flows for the common stock.
- The degree of risk in the returns of the common stock.

Bani & Meiranto (2013) found that there is a discrepancy in the available evidence on the relationship between environmental and social performance and firm value, and that this evidence does not strongly support this relationship due to the costs associated with implementing socially responsible practices. In addition, recent research encourages exploring the moderating factors that affect this relationship differently across companies. The diverse evidence suggests that the relationship between environmental and social performance and firm value is not simple, and is not limited to comparing direct costs and benefits only. Companies with strong socially responsible practices can achieve a competitive advantage by improving their reputation and their relationship with shareholders, employees, customers, and consumers.

### 3. Third axis: The relationship between research variables

#### 3.1. The relationship between social responsibility and corporate value

Many companies spend billions of dollars every year to carry out activities related to social responsibility, and despite the existence of many studies on the subject of corporate social responsibility, there is ambiguity surrounding this subject and its existence on the ground. Accordingly, a question can be raised related to this, which is why companies adopt social responsibility? To answer this question, there are two points of view, the first says that adopting it improves the value of the company and thus enhances its reputation in the market, which was confirmed by evidence from some studies, the most important of which is the study (Chintrakrn et al. 2017). As for the second point of view, it is completely different from the first and was built on the idea that corporate social responsibility is greatly affected by what is called conflicts between agencies, and here the role of agency theory appears, as some managers are accused of adopting this idea to obtain a set of benefits that may not be of any benefit to investors and owners, and this opinion is

supported by some studies, the most important of which is the study (Adhikari, 2016). The views discussed above leave the door open for continued discussion about the costs of social responsibility and the benefits that companies obtain on the other hand.

In the same context, a study (Chen, et al. 2021) showed that CSR can be used as a tool to improve the company's value. In addition, when service providers provide excellent CSR services, customers can form a positive impression of them. In addition, CSR has a significant impact on improving customers' opinions about the company's value.

As Bae et al. (2021) showed, there is currently a growing interest in and demand for corporate social responsibility (CSR) due to the global market collapse caused by the COVID-19 pandemic. Despite its negative repercussions, this collapse has a positive side, as it is a unique opportunity to test the idea that CSR contributes to protecting and enhancing company value during times of crisis, while emphasizing that there are mixed opinions about the strength of the relationship between CSR and company value during times of crisis. Crises can negatively affect company value regardless of CSR practices.

Researchers believe that social responsibility practices contribute to improving the company's reputation and increasing customers' desire to deal with it and purchase its products. They may also allow the company to access new opportunities and new cooperation with new partners.

### **3.2. Social Responsibility During and After Crises (The Case of the COVID-19 Pandemic)**

Covid-19 has given large companies the ability to control their management of corporate social responsibility in positive and negative ways. CSR in emerging markets has the potential to shape policies, benefit workers and society, and create shared value products around the world. The new context created by the COVID-19 situation activates the search for alternative means. (Popkova, et al. 2021)

Companies face complex challenges in times of crisis. Although financial and profit challenges are the priority in times of crisis, social challenges are no less important. Companies are expected to fulfill their ethical and social responsibilities, and to promote increased awareness of CSR

initiatives as a competitive strategy. These strategies are vital to achieving organizational goals and enhancing corporate value and profitability. CSR approaches positively impact a company's value and market share. However, it should be emphasized that many companies have used social responsibility activities as a distinct administrative approach, which leads to enhancing the behavior of social accountability of customers and strengthening the connection between the company and customers, and it is no secret that it may have negative effects on the value of the company. (Chen, et al. 2021)

Business-to-business companies have faced many crises in recent years, from the 1997 Tigers crisis to the 2008 financial crisis, 9/11, and Brexit. In addition, the COVID-19 pandemic is unprecedented, and therefore companies do not have sufficient knowledge to understand its impacts due to the lack of a robust crisis management model in the context of the Corona crisis. (Pedersen & et al. 2020)

The impact of the COVID-19 pandemic on the global economy has been unprecedentedly negative. The current crisis has affected all companies and hampered CSR activities. The restrictions on movement and travel and the temporary closure of companies and industries have made these conditions unexpectedly challenging for companies, which has also greatly affected consumer behavior. (Gigauri, 2021)

In advanced economies, information about corporate responsibility is published in the main reports of those companies. There are some leading companies in the field of corporate responsibility that adopt high standards and provide transparent reporting on their social, environmental and governance performance. However, there are still many companies that have not fully realized the importance of social responsibility and have not started to adopt strong practices in this area. The majority of customers lack a good level of understanding about the importance of knowing about corporate social responsibility. (Zhang et al. 2021)

The study (Pedersen & et al. 2020) showed that the nineties were a period with a negative impact on global companies, and even the beginning of the millennium was not the best for giant companies. Here, the study refers to the 1997 crisis, which was called the Tigers Group crisis, in addition to the 2008 crisis, which is the mortgage crisis and the major

financial problems it left behind, as well as the September 11, 2001 crisis and its negative economic and political effects on the world, starting with the occupation of Afghanistan and then the attack on Iraq in 2003 and its occupation by the United States of America, and what that occupation caused subsequent events in the Middle East region, as well as the issue of Britain's exit from the European Union. In addition, the Covid-19 pandemic is unprecedented, and therefore companies do not have sufficient knowledge to understand its effects due to their lack of a strong model for crisis management in light of the Corona crisis.

Here, researchers believe that companies should adopt flexibility and the ability to adapt to rapid changes in the market, with the need to be prepared to change their strategies and make quick decisions to adapt to new situations. Interest in social responsibility will continue to increase and will have a significant impact on business strategies and corporate value, and companies that adopt responsible practices and communicate effectively with customers and society have greater chances of success and sustainability in the future.

### Practical aspect

#### Results of statistical analysis:

#### First: Results of the validity and reliability tests for the variables representing the study:

The statistical analysis showed the results of the reliability test using Cronbach's Alpha Coefficient, and the validity test by finding its square root, respectively, as shown below:

**Table No. (1)**  
**Results of the validity and reliability tests for the variables representing the study:**

Variables (dimensions)	Stability coefficient ( $\alpha$ )	Honesty coefficient
Economic Responsibility	(0,968)	0,984
Legal Responsibility	(0,716)	0,846
Moral Responsibility	(0,950)	0,975
Charitable Responsibility	(0,759)	0,871
Health Responsibility	(0,812)	0,901
Social Responsibility	(0,953)	0,976

Customer Orientation	(0,881)	0,939
Regulatory Attractiveness	(0,865)	0,930
Service Quality	(0,785)	0,886
Reliability and Financial Performance	(0,818)	0,904
Company Reputation	(0,960)	0,980

**Source:** Source: Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

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- It is clear to researchers from Table (1) that the values of the Cronbach's alpha test came between the following two values (0.716 - 0.968), and since it is known that the values in order to be relied upon in scientific research must not be less than (0.7), and accordingly, if this indicates anything, it indicates the existence of the possibility of relying on the research variables in the subsequent stages of analysis.

**Second: Descriptive analysis of demographic (personal) data of the study sample items:**

**Table No. (2)**

**Results of frequency distributions and percentages of demographic variables for sample items**

Variables	Categories	Repetitions	Percentages
<b>Educational qualification</b>	Bachelor's	57	%52,8
	Higher certificates	51	%47,2
<b>Function</b>	Administration Manager	4	%3,7
	Financial Manager	11	%10,2
	Financial Analyst	37	%34,3
	Investor	56	%51,9
<b>Experience Years</b>	Less than 10 years	61	%56,5
	From 10 to less than 20 years	25	%23,1
	From 20 years and over	22	%20,4

**Source:** Source: Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

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**Table No. (2) shows a set of results, the most important of which are:**

- The results of the statistical analysis of the academic qualification showed that (52.8%) of the total number of the research sample size were holders of a bachelor's degree, while the value of (47.2%) represented holders of higher degrees. Accordingly, it can

be said that the sample is characterized by high degrees, which gives accuracy and objectivity to the statistical analysis.

- The results of the statistical analysis of the job showed that (51.9%) of the total sample were investors and (34.3%) of them were financial analysts, followed by financial managers at a rate of (10.2%), while department managers came last at a rate of (3.7%), which gives a good diversity about the job of the sample individuals and thus the results of the analysis can be accurate and objective.
- The results of the statistical analysis of practical experience showed that (56.5%) of the total sample had practical experience of less than 10 years, followed by the category of experience ranging from (10) to less than (20) years, with a percentage of (23.1%), while the last percentage was (20.4%), which is for the category of more than 20 years, which gives more accuracy and objectivity to the results that are reached.

**Third: Results of testing the study hypotheses:**

Before addressing the study hypotheses testing, the nature (strength and direction) of the relationship between the dimensions of the study variables will be tested as a condition for regression analysis, as shown below:

**Table No. (3)**

**The matrix of statistical correlation between the dimensions of the research variables**

<b>Dimensions</b>	<b>Economic Responsibility</b>	<b>Legal Responsibility</b>	<b>Moral Responsibility</b>	<b>Charitable Responsibility</b>	<b>Health Responsibility</b>	<b>Social Responsibility</b>	<b>Customer Orientation</b>	<b>Service Quality</b>	<b>Reliability and Financial Performance</b>
Economic Responsibility	1								
Legal Responsibility	0,630**	1							
Moral Responsibility	0,469**	0,6*98*	1						
Charitable Responsibility	0,602**	0,9*29*	0,765**	1					
Health Responsibility	0,707**	0,7*21	0,532**	0,687**	1				

		*							
Social Responsibility	0,693 **	0,8 *89 *	0,733 **	0,886 **	0,762 **	1			
Customer Orientation	0,743 **	0,8 *79 *	0,729 **	0,873 **	0,764 **	0,932 **	1		
Service Quality	0,665 **	0,9 *05 *	0,788 **	0,932 **	0,739 **	0,904 **	0,931 **	1	
Reliability and Financial Performance	0,670 **	0,8 *55 *	0,714 **	0,857 **	0,740 **	0,895 **	0,921 **	0,897 **	1

\*\* Significant at 0.01 level.

**Source:** Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

- Table (3) shows that there is a significant and statistically significant correlation between accounting disclosure of social responsibility practices and the company's reputation. The correlation coefficients ranged between (0.665) as the lowest value between economic responsibility, one of the dimensions of social responsibility, and service quality, one of the dimensions of the company's reputation, and (0.932) as the highest value between charitable responsibility, one of the dimensions of the independent variable, and service quality, one of the dimensions of the dependent variable.

**Main hypothesis:** There is a statistical impact of accounting disclosure of social responsibility practices on corporate reputation during and after the Covid-19 pandemic.

**The main hypothesis will be tested through the following sub-hypotheses:**

**First sub-hypothesis:** There is a statistical impact of accounting disclosure of social responsibility practices on customer orientation as one of the dimensions of corporate reputation during and after the Covid-19 pandemic.

**The results of the regression analysis for this hypothesis showed the following:**

Table No. (4):

Results of the analysis of the impact of accounting disclosure of social responsibility practices on customer orientation, one of the dimensions of corporate reputation

Dimensions of the	Dependent	(B)	(T)	(Sig)
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independent variable	variable			
Economic Responsibility	Customer Orientation	*0,138	2,553	(0,012)
Legal Responsibility		**0,324	3,062	(0,003)
Moral Responsibility		*0,138	2,392	(0,019)
Charitable Responsibility		*0,284	2,552	(0,012)
Health Responsibility		**0,163	2,682	(0,009)
<b>R<sup>2</sup> = (0,860)</b>		<b>Adj. R<sup>2</sup> = (0,853)</b>		<b>F (Sig.) = 125,638 (0,000)</b>

\*\* Significant at 0.01 level.

\* Significant at 0.05 level.

Source: Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

Table No. (4) shows the following:

- The value of the regression model was significant, as the specific value (F) = 125.638, and thus it is considered significant at a significance level of (0.01).
- The accounting disclosure of social responsibility practices came with a moral value as follows; the value reached (3,062T=) for legal responsibility, and (2,682T=) for health responsibility, at a significance level of 0.01, then came the value (2,553T=) for economic responsibility, then the value (2,552T=) for charitable responsibility, while the value of moral responsibility reached (2,392T=) at a significance level of 0.05, and through these aforementioned values, it becomes clear to us that there is a moral effect of disclosing social responsibility practices with regard to their impact on the dimension of customer orientation as one of the dimensions of the company's reputation, according to the following order, which comes according to the strength of the impact, as follows: Legal responsibility (0.324 =  $\beta$ ), followed by charitable responsibility (0.284 =  $\beta$ ), then health responsibility (0.163 =  $\beta$ ), while the last values are those related to economic and moral responsibility with a similar regression coefficient of (0.138 =  $\beta$ ).
- The adjusted interpretation coefficient R<sup>2</sup> was (0.853), which indicates that disclosure of social responsibility practices explains 85.3% of the variance in the level of customer orientation, while the other percentage, which is less than 15%, is due to other reasons that were not addressed in the study model.

Accordingly, it can be said that the hypothesis is accepted, which indicates that accounting disclosure of social responsibility practices has an impact on (customer orientation) at a significance level lower than 0.05.

**Second sub-hypothesis:** Second sub-hypothesis: There is a statistical impact of accounting disclosure of social responsibility practices on organizational attractiveness as one of the dimensions of corporate reputation during and after the Covid-19 pandemic.

**The results of the regression analysis for this hypothesis showed the following: orate reputation.**

**Table No. (5):**

**Results of the analysis of the impact of accounting disclosure of social responsibility practices on organizational attractiveness as one of the dimensions of the company's reputation**

Dimensions of the independent variable	Dependent variable	(B)	(T)	(Sig)
Economic Responsibility	Regulatory attractiveness	**0,249	4,724	(0,000)
Legal Responsibility		**0,309	2,990	(0,003)
Moral Responsibility		**0,150	2,664	(0,009)
Charitable Responsibility		*0,239	2,198	(0,030)
Health Responsibility		*0,122	2,063	(0,042)
<b>R<sup>2</sup> = (0,867)</b>		<b>Adj. R<sup>2</sup> = (0,861)</b>		<b>F (Sig.) = 133,241 (0,000)</b>

**\*\* Significant at 0.01 level.**

**\* Significant at 0.05 level.**

**Source:** Source: Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

**Table No. (5) shows the following:**

- The value of the regression model was significant, as the specific value (F) = 133,241, and thus it is considered significant at a significance level of (0.01).
- The accounting disclosure of social responsibility practices had a moral value as follows: The value reached; (T= 4,724) for economic responsibility, and (T= 2,990) for legal responsibility, then (T= 2,664) for moral responsibility, at a significance level of 0.01, followed by (T= 2,198) for charitable responsibility, and finally (T= 2,063) for health responsibility, at a significance level of 0.05, which means that there is a positive significant impact of all social responsibility practices on organizational attractiveness,

one of the dimensions of the company's reputation, and they are in order of their strength of influence; Legal responsibility (0.309 =  $\beta$ ), then economic responsibility (0.249 =  $\beta$ ), followed by charitable responsibility (0.239 =  $\beta$ ), moral responsibility (0.150 =  $\beta$ ) and finally health responsibility with a regression coefficient of (0.122 =  $\beta$ ).

- The modified interpretation coefficient of R<sup>2</sup> reached (0.861), which indicates that disclosure of social responsibility practices explains 86.1% of the total variance in the level of organizational attractiveness as one of the dimensions of the company's reputation, and the remaining percentages are due to one or more variables that were not addressed by the model.

Accordingly, it can be said that the hypothesis is accepted, which indicates that accounting disclosure of social responsibility practices has an impact on (Regulatory attractiveness) at a significance level lower than 0.05.

**The third sub-hypothesis:** There is a statistical impact of accounting disclosure of social responsibility practices on service quality as one of the dimensions of the company's reputation during and after the Covid-19 pandemic.

**The results of the regression analysis for this hypothesis showed the following:**

Table No. (6):

Results of the analysis of the impact of accounting disclosure of social responsibility practices on service quality as one of the dimensions of corporate reputation

Dimensions of the independent variable	Dependent variable	( $\beta$ )	(T)	(Sig)
Economic Responsibility	Service Quality	*0,091	2,103	(0,038)
Legal Responsibility		*0,189	2,221	(0,029)
Moral Responsibility		**0,183	3,951	(0,000)
Charitable Responsibility		**0,491	5,492	(0,000)
Health Responsibility		*0,104	2,129	(0,036)
<b>R<sup>2</sup> = (0,910)</b>		<b>Adj. R<sup>2</sup> = (0,906)</b>		<b>F (Sig.) = 206,295 (0,000)</b>

\*\* Significant at 0.01 level.

\* Significant at 0.05 level.

**Source:** Source: Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

**Table No. (6) shows the following:**

- The value of the regression model<sub>0</sub> was significant, as the specific value (F) = 206,295, and thus it is considered significant at a significance level of (0.01).
- The accounting disclosure of social responsibility practices had a moral value as follows: The value reached; (T= 5,492) for charitable responsibility, and (T= 3,951) for moral responsibility, at a significance level of 0.01, then (T= 2,221) for legal responsibility, followed by (T= 2,129) for health responsibility, and finally (T= 2,103) for economic responsibility, at a significance level of 0.05, which means that there is a positive significant impact of all social responsibility practices on service quality, one of the dimensions of the company's reputation, and they are in order of their strength of impact; Charitable responsibility ( $\beta = 0.491$ ), then legal responsibility ( $\beta = 0.189$ ), followed by moral responsibility ( $\beta = 0.183$ ), health responsibility ( $\beta = 0.104$ ) and finally economic responsibility with a regression coefficient of ( $\beta = 0.091$ ).
- The modified interpretation coefficient of R<sup>2</sup> reached (0.906), which means that social responsibility practices explain 90.6% of the variance in the level of service quality, one of the dimensions of the company's reputation, while the rest of the percentage is due to other variables that were not addressed by the model.

Accordingly, it can be said that the hypothesis is accepted, which indicates that accounting disclosure of social responsibility practices has an impact on **(Service Quality)** at a significance level lower than 0.05.

**Sub-hypothesis Four:** There is a statistical impact of accounting disclosure of social responsibility practices on reliability and financial performance as one of the dimensions of corporate reputation during and after the Covid-19 pandemic.

**The results of the regression analysis for this hypothesis showed the following:**

**Table No. (7):**

**Results of the analysis of the impact of accounting disclosure of social responsibility practices on reliability and financial performance as a dimension of corporate reputation**

<b>Dimensions of the independent variable</b>	<b>Dependent variable</b>	<b>(<math>\beta</math>)</b>	<b>(T)</b>	<b>(Sig)</b>
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Economic Responsibility	Reliability and Financial Performance	*0,131	2,048	(0,043)
Legal Responsibility		*0,271	2,164	(0,033)
Moral Responsibility		*0,144	2,114	(0,037)
Charitable Responsibility		*0,299	2,267	(0,026)
Health Responsibility		*0,170	2,371	(0,020)
<b>R<sup>2</sup> = (0,804)</b>		<b>Adj. R<sup>2</sup> = (0,795)</b>		<b>F (Sig.) = 83,861 (0,000)</b>

**\*\* Significant at 0.01 level.**

**\* Significant at 0.05 level.**

**Source:** Source: Results are extracted from the analysis of research data using the statistical analysis program (SPSS).

**Table No. (7) shows the following:**

- The value of the regression model was significant, as the specific value (F) = 83,861, and thus it is considered significant at a significance level of (0.01).
- The accounting disclosure of social responsibility practices had a moral value as follows: The value reached; (T=2,371) for health responsibility, (T=3,267) for charitable responsibility, then (T=2,164) for legal responsibility, followed by (T=2,114) for moral responsibility, and finally (T=2,048) for economic responsibility, at a significance level of 0.05, which means that there is a positive significant impact of all social responsibility practices on service quality, one of the dimensions of the company's reputation, and they are in order of their strength of impact; Charitable responsibility (0.299 = β), then legal responsibility (0.271 = β), followed by health responsibility (0.170 = β), moral responsibility (0.144 = β) and finally economic responsibility with a regression coefficient of (0.131 = β).
- The modified interpretation coefficient of R<sup>2</sup> reached (0.795), which means that social responsibility practices explain 79.5% of the variance in the level of reliability and financial performance, one of the dimensions of the company's reputation, while the rest of the percentage is due to other variables that were not addressed by the model.

Accordingly, it can be said that the hypothesis is accepted, which indicates that accounting disclosure of social responsibility practices has an impact on **(Reliability and Financial Performance)** at a significance level lower than 0.05.

## **Conclusion**

The importance of social responsibility stems from an ethical commitment based on moral values and principles. Social responsibility practices reflect a company's commitment to achieving social and humanitarian benefits before achieving financial profits only. In this context, researchers have found that corporate social responsibility practices significantly affect protecting a company's reputation during the Covid-19 pandemic. The results showed that companies that adhere to social responsibility and reflect the social and humanitarian orientations of owners enjoy a better reputation. The results also indicate a statistically significant relationship between social responsibility practices and corporate reputation, which means that adopting socially responsible practices can contribute to building a strong and positive reputation for the company during and after the pandemic. Based on the results of the study, there are a number of recommendations that can be adopted by companies to enhance social responsibility practices and protect their reputation. It is recommended to develop clear and binding policies that reflect the company's commitment to social responsibility. Companies should be transparent about their practices and efforts in the field of social responsibility. Companies should also be prepared to deal with crises effectively and responsibly, and regularly evaluate and improve their performance in the field of social responsibility.

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