



Enhancing Economic Development: An Integrated Approach to Corporate Social Responsibility and Strategic Management Accounting for Businesses and Industries in KRG

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ABSTRACT: Corporate social responsibility is examined in this study. The implementation of Corporate Social Responsibility and strategic management accounting offers a means to enhance organizational performance that promotes sustainable development through the use of effective planning strategies. Consequently, the research concentrates on qualitative data obtained from interviews and field questionnaires and highlights crucial factors such as cause, context, and action that can have an impact on corporate social responsibility and strategic management accounting. These results imply that companies who adopt a more inclusive approach, taking into account these two concepts, will have significantly better social and environmental outcomes, leading to improved economic performance and stakeholder confidence. It emphasized the importance of ethical management practices and how industries contribute to social and ecological footprints. Through community development and the reduction of inequalities, companies can fulfill their ethical responsibilities while also ensuring long-term viability and competitive advantages.

Keywords: Strategic Management, Social Responsibility, Economic, Businesses and Industries



1 INTRODUCTION

Here Within the modern context of business, strategic management accounting and corporate social responsibility converge to emerge as a strategic process for enhancing the impact on societies and the environment from organizations. This innovative research is dedicated to the development of a profound understanding of how these two fields can be combined and what benefits and challenges lie ahead to help organizations to implement more sustainable and effective strategies [1] [2]. Combining strategic management accounting and corporate social responsibility is a scientific strategy for sustainable and ethical business management, especially in terms of compensation, which harms local communities. Companies and industries, especially those whose activities directly impact the lives and environments of their communities, have a first responsibility to identify and remediate the harms caused by their activities, not only as a legal and ethical duty but also as part of a comprehensive strategy to build trust and resilience in local communities [3]. In this regard, the next step could be the social and economic empowerment and development of areas where industrial activities are affected, which could be supported as part of corporate social responsibility planning with strategic management accounting tools. Strategic management accounting enables enterprises to, through proper data analysis and strategic planning, propose and implement measures that could compensate for losses, beyond mere compensation, to achieve sustainable growth and development in the local setting [4]. This concept is not only socially responsible but also economically viable and furthers the competitive standing of the company. Emphasizing strategic management

accounting alongside corporate social responsibility enables organizations to make more informed decisions regarding their social and environmental commitments using more accurate data and analysis [5]. This helps to improve transparency and accountability and can also lead to stronger stakeholder participation and improved competitive position of companies. In addition, integrating these two concepts can lead to better management of risks and opportunities related to social and environmental issues [3]. However, such broad-based implementation is not devoid of challenges. In this respect, internal organizational resistance to change, the need for training and development of human resources to work with more complex data, and the determination of key indicators. Among the main barriers are performance, including financial performance and social and environmental impacts. This may also involve huge financial and time resources for some organizations, which may be quite challenging. However, the benefits of this combination can be quite impressive [1] [6]. This study has established, through case studies and empirical evidence, that those companies which have successfully integrated strategic management accounting with corporate social responsibility have not only been able to increase their profitability but also improve their social and environmental commitments by a significant margin [7]. This study emphasizes how understanding the interaction between financial and social approaches provides an integrated strategy that would help in strengthening the general performance of the organization. This study examines and analyzes in detail how CSR and strategic management accountability affect the sustainable and ethical development of organizations. The present study focuses on the identification and compilation of practical strategies that enable companies to balance their ethical and social commitments with competitiveness [8]. The need for management strategies that address both economic success and social responsibility calls for the present study. With limited research effectively integrating strategic management accounting with social responsibility, this study is bound to bridge the gap and find solutions for organizations to have sustainable profitability with positive social impact, integrating these two aspects [9]. This research applies the data-driven method, which is one of the powerful approaches in qualitative research; it deals with in-depth data analysis through field collection and interpretation. The given approach provides the identification, analysis, and synthesis of trends in data in order to create an integrated and complete theoretical model. It may help explain new knowledge areas for interaction between strategic management accounting and corporate social responsibility [10]. The use of grand theory in this study will enable us to understand how the integration of strategic management accounting and corporate social responsibility affects businesses and societies through a step-by-step research process. This approach is particularly suitable for addressing complex and dynamic issues that involve many variables and can lead to the production of innovative perspectives that are less considered in more traditional research approaches [4].

2 LITERATURE REVIEW

2.1 CORPORATE SOCIAL RESPONSIBILITY AND ELIMINATING DISADVANTAGE

Corporate social responsibility is one of the main concepts in the business environment that shows the commitment of organizations to ethics, sustainable development, and the improvement of social well-being. The notion of corporate social responsibility assumes that companies should take social, environmental, and economic problems on a voluntary basis and concurrently in line with stakeholder expectations and international standards of conduct [11]. Corporate social responsibility has evolved and nowadays includes issues such as environmental protection, poverty eradication, improved working conditions, and human development—all those areas that show a holistic approach toward business activities [12]. While the activities related to CSR improve the reputation and image of the company among customers, sometimes industries use these initiatives to alter consumption patterns and reduce negative impacts of their activities. Broadly, the philosophy of corporate social responsibility becomes the strategic tool assisting companies to take part in the development of society and the environment conforming to both sustainable and ethical practices [8].

From an original concept of charity in the early twentieth century, business responses to the corporate social responsibility theme have moved from a phase of philanthropy to another one of fully integrated considerations for ethics, environment, and social conscience in business. While at the beginning, CSR activities had more of a focus on charity, today they are regarded as a strategic need to realize sustainable business practices that are crucial for maintaining long-term profitability [13]. According to the modern meaning of CSR, companies should be able to ensure resource efficiency in their operations. It does not harm the economy, society, and environment but preserves them for future generations. The economically social responsibility of firms requires businesses to operate profitably while behaving ethically; providing a fair return for all its stakeholders while conducting their business in such a way not to exploit or harm any of its business partners [14].

Corporate social responsibility from the point of view of a social one propels companies to start living standards improvement of its own workers and those who are located around the corporation's area [15]. It involves better job opportunities, job security, and development that can boost the local economy. From an environmental perspective, businesses are urged to reduce their carbon footprint, enhance waste management, minimize levels of pollution, and adopt other sustainable practices that will help preserve the world's natural resources [3]. Deprivation addresses the lack of basic capabilities for living with dignity, which includes poor living conditions, a lack of educational opportunities, inadequate health care, and inadequate infrastructure [16].

By embracing social responsibility, businesses can help contribute to the development of society through various programs that tackle these issues head-on within their operating communities. They try to play a decisive role in eradicating deprivation [17]. From an ethical and practical point of view, focusing on the elimination of deprivation as part of corporate social responsibility activities is important because it leads to building a more sustainable, productive, and resilient community in which the company operates. This would create a better business environment since the community has more ability to participate in social activities [18].

Identifying deprived areas and understanding the different dimensions of deprivation, which can include economic, social, and environmental factors, is vital for the effective implementation of CSR. Economic indicators such as income levels, unemployment rates, and access to basic services such as education and healthcare can help companies target areas in need of CSR. In this support. By focusing efforts on regions, companies not only fulfill their duties of corporate citizenship but also enhance their credit capital and provide a sustainable environment for their operations that leads to long-term social progress through strategic partnerships and community engagement [10].

2.2 STRATEGIC MANAGEMENT ACCOUNTING

Strategic management accounting is that aspect of accounting that aligns financial management with strategic business objectives and strengthens the ability of an organization to adapt and grow in a competitive environment [19]. Strategic management accounting goes beyond traditional management accounting and emphasizes information to support strategic decisions and actions. This type of accounting provides financial data to the managers [20]. It also provides operational insights and external information, such as about market trends, competitors, and economic conditions, which are useful in strategic planning and execution. The importance of strategic management accounting lies in the fact that it shows the way to an organization for long-term profitability and sustainability [21].

This system integrates financial and non-financial data in a way that provides a greater perspective to the management in terms of understanding the economic environment and its consequences on the company's strategy. Integration of strategic decisions, such as market entry and pricing strategies, supports performance management and resource allocation [22]. Strategic management accounting transforms conventional cost data and financial metrics into strategic insights for managers to predict changes in the market and adjust their tactics of operations accordingly [10]. Strategic management accounting also empowers an organization to highlight and manage cases of under-service within the sphere of its influence. Strategic management accounting practitioners are able to pinpoint areas or groups that are under scarce resources or unequal economic pressures using management accounting data [7].

This skill is crucial for those organizations wanting to operate effectively with corporate social responsibility and build a positive contribution to the communities. Through thorough analysis and scrutiny, strategic management accounting will not only find geographic areas that require more attention but also pinpoint areas within the organization or the supply chain itself that are underperforming or potentially vulnerable [23]. These strategic management accounting tools enable organizations to develop targeted strategies in responding to the specific needs of deprived areas [24]. For instance, if an area is recognized as an economically deprived area, strategic management accounting can guide the decision on the need to increase more educational resources or direct investment to help improve the local economy. Similarly, in the supply chain context, strategic management accounting can identify suppliers or partners that are in trouble and provide the necessary support to ensure sustainability throughout the supply chain [25].

This strategic approach not only helps to meet the organization's social responsibilities but also increases the overall resilience of the business and the value of stakeholders, proving that management accounting strategy is an inseparable tool in modern business management [11].

2.3 SYNERGY OF STRATEGIC MANAGEMENT ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY IN SUSTAINABLE MANAGEMENT

The combination of strategic management accounting and corporate social responsibility creates a better approach to sustainability and ethics in business practice. Strategic management accounting extends the conventional realm of management accounting by including strategic and operational insights that prove very vital in furthering the corporate social responsibility goals of a company [26]. Such a synergy will support organizations in enhancing their financial performance along with their social, environmental, and economic impacts. Strategic management accounting supports corporate social responsibility initiatives through the provision of accurate and actionable information that aids decision-making [27]. This accounting approach encompasses the analysis of cost behavior, profitability, and operational data critical to developing effective corporate social responsibility strategies [11].

For instance, Strategic management accounting can identify cost-saving opportunities through waste reduction or energy efficiency practices that are consistent with environmental sustainability, a core component of corporate social responsibility. Besides, strategic management accounting provides tools for forecasting and budgeting that help in the efficient allocation of resources to corporate social responsibility projects [9]. It ensures that they are not only well-planned but also financially sustainable. This is particularly evident in how companies manage to allocate resources and

measure performance as ways of advancing their corporate social responsibility goals through strategic management accounting [28]. Strategic management accounting works by integrating non-financial data-such as environmental impact assessments, customer satisfaction scores, and employee engagement levels-into overall performance measures [3]. This integrated approach ensures that CSR initiatives are not separate from the core business strategy but are consistent with the overall business objectives and lead to the overall improvement of the company's performance [29].

A few leading management accounting firms have already successfully implemented strategic management accounting in order to improve their corporate social responsibility performance. For instance, through the use of strategic management accounting techniques in analyzing cost savings in their processes of waste reduction, a global manufacturing company was able to identify inefficiencies and redirect resources toward more sustainable practices, significantly reducing costs and environmental impacts [26]. Another example is that of a multinational retail chain which, through strategic management accounting, optimized its supply chain operations by ensuring that ethical sourcing was done and the carbon footprint was reduced [21]. It thus enhanced their CSR performance and built stakeholder trust.

Therefore, the relationship between strategic management accounting and CSR is inherently synergistic. Strategic management accounting provides the strategic framework and analytic capabilities to strengthen CSR initiatives and align them with the goals of the organization [30]. It makes business more coherent and economically sustainable. Based on the results, they could consider that their corporate social responsibility efforts are effective and at the same time create a valuable business, which means greater competitiveness and a better reputation in the long run [14]. Through strategic planning, proper utilization of resources, and monitoring performances with strategic management accounting, businesses can maintain the delicate balance between profitability and social responsibility on a sustainable basis [31].

2.4 THE INTERACTION OF STRATEGIC MANAGEMENT ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY: THEORIES

Strategic management accounting and corporate social responsibility are increasingly recognized as two concepts inextricably linked, each carrying an element of transformation into a company and society. When correctly fitted, these concepts may inspire sea changes in organizational practice and ultimately elevate ethical standards and achieve sustainable growth [7]. Theories underlying this relationship include stakeholder theory and legitimacy theory. While stakeholder theory upholds the consideration of every interest by a company in any action, it really inspires business to adopt such a strategy that would benefit not only the shareholders but also other employees, customers, and society as a whole. The legitimacy theory stipulates that an organization has to operate in such a manner so that its public image remains good and acceptable by people through its activities and values [28].

This will also allow strategic management accounting to be integrated with corporate social responsibility, improving decision-making processes as companies account for and show awareness of their impacts on society and the environment. Such integration encourages a culture of transparency and accountability that could lead to increased trust and loyalty among stakeholders [13]. So, by striving to meet not just the financial goals but social ones, too, such corporations put themselves in the driving seats towards innovative and sustainable futures for long-term competitiveness. By incorporating the entire gamut of opportunities to engage effectively across its boundaries with all stakeholders, organizations ensure equitable and sustainable futures as long-term, resilient, and robust ventures [32].

2.5 STAKEHOLDER THEORY AND ITS ROLE IN STRATEGIC MANAGEMENT ACCOUNTING AND CORPORATE SOCIAL RESPONSIBILITY

Stakeholder theory argues that the interest of all stakeholders, not only shareholders, should be considered when decisions are made in business. This is an important approach in strategic management accounting and corporate social responsibility since it extends corporate accountability beyond the traditional financial measures to social, environmental, and economic performance [33]. It plays a major role in the field by providing relevant and strategic information that helps managers to identify and assess diverse needs and expectations of different groups of stakeholders: employees, suppliers, customers, and the greater community [6]. By embedding a stakeholder orientation in strategic planning and performance measurement, strategic management accounting makes sure that an organization will be able to effectively balance competing interests with achieving corporate objectives [27].

This also consolidates corporate social responsibility in the corporate structure, showing it is not a peripheral issue but an integral part of doing business. Companies that not only open their lines to stakeholders but also take their input on board when making decisions increase the degree of their legitimacy, as well as their stakeholders' trust and loyalty in them [34]. This can also affect innovation and resilience in overcoming barriers. Bringing stakeholder theory into strategic management accounting and corporate social responsibility allows organizations to create value in a more holistic way, as it will be in tune with societal expectations. This view fosters a long-term outlook, where businesses are not simply chasing immediate profits but also are concerned about sustainable practices for the good of all their stakeholders. Ultimately, the embracing of stakeholder theory can result in more ethical, inclusive, and sustainable business practices that benefit both the organization and society at large [35].

3 LEGITIMACY THEORY

Legitimacy theory is one that postulates that a firm has to conduct its operations within the boundaries of such beliefs, values, and definitions of a society for it to remain legitimate and keep its social license to operate. This is quite relevant in the aspect of CSR, where the notion of legitimacy plays a significant role in establishing and sustaining a company's legitimacy among the different stakeholders [36]. Organizations reinforce their position in society by showing a commitment to ethical practices through corporate social responsibility activities [37]. Strategic management accounting tools are relevant in this context, as these would allow the company to measure, analyze, and report its activities on corporate social responsibility. It gives transparency and accountability to business, allowing them to present their initiatives on social and environmental matters as per the acceptance level set by society. If an organization can communicate its CSR activities well, then that can be perceived as a good operation that is legitimate and responsible in front of the stakeholders [38].

According to legitimacy theory, for business organizations to succeed in the long term, their operational and strategic undertakings must be perceived as legitimate by all the various stakeholders: customers, employees, investors, and society in general [39]. For an organization to be regarded as such, it has to adhere to existing norms and regulations and interact positively with stakeholders in the quest to raise and solve concerns [40]. In this respect, strategic management accounting plays a significant role in presenting information about corporate social responsibility initiatives in a truthful, timely, and informative manner that clearly shows the company's impact on social and environmental issues [25]. In this light, strategic management accounting provides data and insights relevant to assisting organizations in aligning their practices with stakeholder expectations through a shared understanding of their contributions to societal goals [28]. Ultimately, the integration of legitimacy theory within strategic management accounting encourages companies to adopt a more holistic approach to business, one that prioritizes ethical conduct and social responsibility. This alignment not only enhances corporate reputation but also contributes to sustainable business practices that benefit both the organization and society as a whole [21].

3.1 RESEARCH METHODOLOGY

This study employs a qualitative research approach with an applied focus, aiming to generate new theoretical perspectives through an inductive process. The research methodology involves systematic coding procedures, including open, axial, and selective phases, as outlined in established qualitative analysis frameworks. The study's participants include professionals experienced in implementing social responsibility initiatives and scholars with extensive backgrounds in management accounting. Data were collected via comprehensive interviews and a thorough review of relevant literature. This ensures that the content remains original while maintaining academic integrity [41].

All participants in the study were male professionals. Their levels of experience varied as follows:

- 1 to 5 years of experience: 3 individuals
- 5 to 10 years of experience: 6 individuals
- More than 10 years of experience: 9 individuals

The participants were drawn from various industries within the Kurdistan Region of Iraq, including:

Oil and gas, agriculture, Construction and Real Estate, Tourism and Hospitality, Education and Private Universities, Healthcare and Pharmaceuticals.

In the open coding process, codes related to common themes were extracted and grouped. In the axial coding stage, the main categories were connected to subcategories through a paradigmatic model, and finally, selective coding was used to create the categories and the storyline development have been related. The results have been verified for their validity using member check methods and coding process review. Also, the test-retest method with a reliability rate of 76 percent and agreement between the two coders with a reliability rate of 88 percent further confirmed the reliability of the data collection tools.

3.2 RESEARCH FINDINGS

3.2.1 OPEN CODING

In this step of the research, the interview data were analyzed step by step; key points and elements were marked and analyzed. It involved the extraction of codes referring to common concepts, followed by the aggregation into higher-level groups with related meanings. Such initial codes were developed into 50 concepts that finally defined 9 categories and 17 subcategories, which were further used for analysis in axial coding [42].

3.2.2 AXIAL CODING

During this stage, the main categories identified from open coding are examined further in a more grounded theory-based process. This stage will be based on building a more robust theoretical framework that includes the linking of the main categories to causal, contextual, and intervening factors. Also, strategies and consequences associated with each category are analyzed and explained in this section [43]. This process helps to create a paradigm model in which, by using the relationships between different elements, the representation is made structured; finally, the outcomes of axial coding are elaborated in detail in the paradigm model of Strauss and Corbin in light of the relevant table. Such precision and orderliness in processing facilitate not only the identification of complicated patterns in data but also, through proper analysis and understanding, the interaction of various factors within a specific theoretical framework.

This kind of in-depth data analysis forms a basis for the development of a better understanding of issues and the provision of more effective solutions to the challenges ahead and allows researchers to formulate new theories that are directly derived from the data. The results of the axial coding based on the paradigmatic model of Strovas and Corbin are presented in Table 1:

Table 1. Identified concepts and categories related to paradigmatic axes

Primary Code	Subcategory	Main Category	Category Type
Improved labor relations and workers' rights			
Commitment to industry-wide issues	Strengthening social participation and labor rights	Labor Rights and Workplace Equity	
Reducing discrimination and promoting equal opportunities			
Strengthening the indigenous workforce	Strengthening social participation and labor rights		
Promoting gender equality			
Reducing economic inequalities through wealth distribution			
Promoting sustainable business practices	Reducing economic inequalities	Economic Equality and Stability	
Reducing regional inequalities			
Reducing social inequalities			
Paying attention to reducing social tensions	Community Engagement and Social Development	Social Harmony and Growth	Causal Factor
Investing in local infrastructure			
Encouraging local production			
Increasing public participation	Social Justice and Rights		
Promoting social justice			
Increasing solidarity through citizenship rights			
Promoting sustainable development in disadvantaged communities	Effective attention to environmental sustainability	Environmental Sustainability	
Investing in green businesses			
Promoting sustainable use of natural resources			
Increasing economic resilience through diversification	Reducing economic vulnerability	Economic Resilience	
Encouraging local entrepreneurship			
Expanding social capital			
Increasing access to education	Increasing social capital	Social Well-being	
Increasing cultural capacity			
Increasing community cohesion			Background Factor
Improving technological capability			
Investing in human capital development	Increasing local capabilities	Local Development and Capability Building	
Fostering regional development			
Increasing transparency in financial processes	Improving financial management	Financial Transparency and Stability	
Reducing financial risks			
Enhancing organizational performance			
Using project management principles			Interfering Factor
	Improving organizational capacity	Organizational Efficiency	
Optimizing resource use			
Promoting clean technologies			

Encouraging innovation in business models			
Improving organizational flexibility	Increasing organizational flexibility	Organizational Adaptability	
Fostering a culture of innovation			
Developing customer relationship management	Improving customer relations	Customer Engagement	
Increasing customer satisfaction			
Improving the quality of services			
Developing products that meet customer needs	Market development and economic growth		Consequence
Promoting corporate social responsibility			
Increasing the efficiency of production			
Enhancing public trust			
Developing ethical financial products			
Attracting loyal customers	Financial Innovation	Financial Development	
Improving financial transparency			
Stabilizing financial markets			
Supporting SMEs	Economic Stability	Economic Resilience	
Enhancing economic resilience			
Reducing lawsuits			
Engaging communities	Social Responsibility	Corporate Governance	Strategy
Fostering ethical practices			
Managing risks effectively			
Preparing for crises	Risk and Crisis Management	Resilience	
Enhancing resilience			
Mitigating financial irregularities			
	Internal Oversight	Governance and Compliance	
Ensuring transparency through audits			

3.3 SELECTIVE CODING

Open and axial coding results in the emergence of a set of categories. Linking the categories to each other is done by selective coding. Guided by the results of the previous steps of coding, the main category is chosen and systematically related to other categories, refining and developing the process. The findings emphasize the dynamics of entrepreneurial learning in the Kurdistan Region's e-learning system, structured around key elements [44]. Prerequisites include policies tailored to regional needs, stakeholder collaboration, infrastructure readiness, learner and teacher competencies, organizational capabilities, and fostering an entrepreneurial climate. Strategies focus on leveraging e-learning tools, redefining evaluation systems, supporting SMEs, and integrating local cultural values into the e-learning framework. Contextual factors such as social capital, the entrepreneurial vision of university leaders, alignment with knowledge management systems, and macro-level elements like government support, societal attitudes, gender dynamics, and learner adaptability play a critical role.

The consequences are evident at both individual and institutional levels: students gain employability and entrepreneurial skills, while institutions experience increased innovation, stronger organizational capacity, and integration with the socio-economic framework of the Kurdistan Region. This model provides a comprehensive pathway to advancing entrepreneurship and digital education, promoting economic and social development in the region.

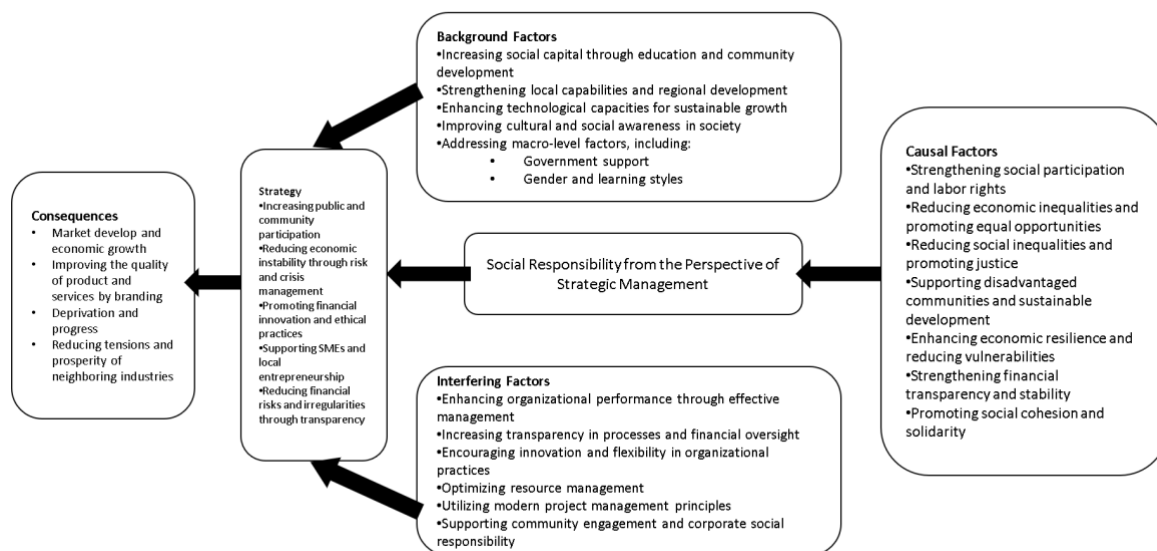


FIGURE 1. Proposed model of social responsibility from the perspective of strategic management accounting with a data-based theory approach

CONCLUSION AND RECOMMENDATIONS

Corporate social responsibility and strategic management accounting are two fundamental concepts in modern business management, and the combination of these two approaches can significantly affect the sustainability and ethical impact of organizations. Guided by a data-driven approach, analyses based on open, focused, and selective coding are used in this study to delve deep into

The impact of these two concepts on organizations and societies is discussed. Analysis of data obtained from interviews and field surveys fell into the main categories of: causal factors, contextual factors, intervening factors, and consequences. Causal factors involve such issues that directly focus on the improvement of human rights and reduction of inequalities. These will involve the betterment of human rights through the promotion of social justice and ethnic and racial rights; reduction of economic inequalities by the fair distribution of wealth and resources; reduction of violence and crime by the provision of jobs and attainment of social justice; increase in food security through the development of sustainable and resilient agriculture; and enhancement of community health through support for education and public health. These contextual factors try to enhance social and economic capabilities. These factors include increasing social capabilities by supporting education and research in social fields, increasing local capabilities through developing local investment and services, increasing the economic independence by developing entrepreneurship, providing business opportunities, increasing green projects investment to become a sustainable company, and improving educational and knowledge levels by developing Educational infrastructures and access to Higher Education are the factors that cause interference with the improvement processes and organizational efficiency.

Improvement in processes and organizational performance, based on the principle of project management; Decrease in water consumption by process optimization and modern technologies; Air and water pollution reduction is done by ecological standards implementation; Increasing of productivity by developing a culture of efficiency and teamwork; Increased organizational flexibility by developing new approaches. The analysis results showed that attention to the mentioned factors would lead to market development and economic growth, improvement in the quality of products and services through need-oriented and branding development attention, alleviation of deprivation, and progress and urbanization of the industrial neighborhood. These results not only highlight the enhancement of the economic and social performance of organizations, but also point out that social and environmental commitments play a very significant role in the long-term success of organizations. It is required that industries and companies be responsible towards their surroundings, both socially and ecologically.

The industrial activities can damage people's lives and the environment, and industries, in this respect, first have a responsibility to compensate for such damages, and second, to alleviate deprivation and develop local communities. These are indeed measures that improve not only the livelihood of people and the environment but also build trust and loyalty among local communities, leading to ultimately economic development of the companies themselves. The scientific conclusion of such a study shows that integration of corporate social responsibility and strategic management

accountability can make a difference in improving the performance of organizations and societies. This approach not only helps create sustainability and social justice, but can also lead to sustainable economic development. Companies should implement comprehensive strategies to improve social and environmental conditions by using strategic management accounting tools and focusing on social responsibility. A data-driven approach and qualitative analysis have enabled us to delve deeper into how the integration of strategic management accounting and corporate social responsibility affects businesses and societies.

This scientifically rigorous approach allowed us to find and analyze complex patterns in the data and provided new areas of knowledge about the interaction between these two important concepts. Compared with previous research, the findings of this study show that industries and companies must be responsible towards their surrounding society and environment. For instance, conducted a study that aimed to investigate how corporate social responsibility can help improve brand image and enhance customer loyalty, while the present study proves that along with the effects, paying attention to workers' rights and strengthening social participation may also result in the improved economic and social performance of companies. It thereby examined the role of strategic management accounting in improving strategic decision-making and the financial performance of companies. In fact, its findings have shown that the use of accurate and timely information can increase transparency and accountability.

This result corroborates the findings of the present study, which show that integration of strategic management accounting and corporate social responsibility can lead to an improvement of overall organizational performance. Based on the results obtained from this study, it is hereby concluded that corporate social responsibility and strategic management accounting can be employed as an effective strategy for the sustainable and ethical management of businesses. Using this approach, companies should be bound to social and environmental commitments and contribute to the sustainable development of their surrounding communities and the environment. This approach helps not only to enhance the economic performance of companies but also to establish the trust and satisfaction of stakeholders and local communities. This conclusion, according to the paradigm model developed from the present study, underlines that industries are responsible towards people around them. In the face of an environment that harms and causes hurt to people's lives, they have a duty, as first step, to compensate losses and, as a second step, to work for alleviating deprivation and developing the people who live in the neighborhood.

These measures not only favor economic development for the firms but also improve social conditions and bring confidence and loyalty among the locals. Besides, the strategic management accounting and corporate social responsibility integration proves to have a noteworthy effect on management approaches and the capabilities of organizations to respond to environmental and social needs. It not only helps improve financial performance but also deepens the sustainability and social contributions of companies. Emphasizing the strategic role of management accounting in developing social responsibilities, this research work puts forward the view that firms should integrate modern techniques of accounting with social purposes to respond better to future challenges.

The current study also stresses that future studies in this direction will highlight shortcomings and opportunities and provide new visions both in theory and practice. These findings can serve as a basis for future research that aims to develop more effective and responsive management strategies in related fields.

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