

# **Investigate the relationship between intellectual capital and social responsibility (Case study: Iranian Silkworm Rearing Company)**

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**Abstract** Today, organizations have to consider knowledge management to improve business performance and ensure the success and sustainability. And this needs strengthening and considering potentials and capacities of human resource so that organizations can have quick reaction to changes in trading environment to achieve competitive advantage through continuous performance and improvement. One of the main problems in accounting systems is their inability and inadequacy of traditional accounting systems for measuring and reporting information related to intangible assets such as knowledge and hidden values of the company, so the company is the economic institution, and needs to consider their social consequences of activities. They also need to create balance between opposite liabilities for their fellow groups and to depict itself as companies with social liability. Social liability of company is set to duties and commitments that organizations need to do for maintaining, caring and helping society in which they do their activities. Social liability of company is a comprehensive approach for economic, considerations, social, environmental and to protect the interests of stakeholders, improving the quality of life for citizens, and changing personal attitudes. Therefore in this research we sought to investigate this issue in which there are two hypotheses; main and secondary. This research uses experimental data financial statements of Abrisham Company during 1986 to 2015. The research uses quantitative analysis. Hypothesis testing through regression time series analysis model was significantly less than 5%. The results indicated that there is not a significant relationship between human capital and social responsibility corporation's sericulture. **Keywords:** Intellectual capital, Structural capital, Human capital, Social responsibility, Size of company, Corporation, Sericulture Iran.

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