
The Impact of Social Responsibility on Operational Risk in Different Industries of the Companies Acquired in the Tehran Stock Exchange

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Abstract: Social responsibility has, in recent years, been an unbelievably ideal, has always been a source of concern for human societies. In the current environment, social and environmental responsibility for companies and organizations has gone beyond the scope of a slogan and recommendation and has tended to become operational. The concept of corporate social responsibility finds its place more and more as one of the responsibilities of the organization. On the other hand, investing in fixed assets to increase production and, consequently, increased sales and more operating profits will be accompanied by operational risk. The present study examines the effect of the level of social responsibility on the operational risk of companies among 105 active companies admitted to the Tehran Stock Exchange during the period of 1391-1395. In this research, a regression model was used to determine the relationship between the variables using mixed data. To estimate the model, Iyves and Excel software were used in this study. The results of this research indicate that social responsibility has a significant effect on the operational risk of companies.

Keywords : Keywords: Social Responsibility, Operational Risk, Earnings Management, Stock Exchange Companies

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