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Research Paper

Prioritize Development of Corporate Social Responsibility in Food Industry Based on the Taxonomy Method

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Abstract **The purpose of this study is to prioritize the development of social responsibility in the food industry based on the taxonomy method. The method of this research is qualitative-quantitative, which in the qualitative stage of the research, using in-depth interviews with food industry experts, Experts were identified by purposeful sampling and snowball sampling, and due to the adequacy of the data, a total of 13 experts were interviewed. The model was fitted using a questionnaire based on structural equations with Smart PLS software based on base theory and in a quantitative stage of research. In this study, 149 questionnaires were collected from a number of companies active in the food industry in Tehran and Zanjan provinces. In the second phase of the research, those food industry experts in the selected provinces were considered as cluster sampling classified as community. The required number of samples was determined based on the sample adequacy method. The model was fitted and the model was approved and finally using taxonomy method, degree development of food industry responsibility was achieved. According to the results of the research, Zarmakaron Company was able to occupy the first rank among nine companies.**

Keywords *Corporate Social Responsibility, Grounded theory, Taxonomy*

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Introduction

The process of globalization of trade as well as rapid technological advances, increasing changes in consumption patterns and patterns of environmental pollution, are among the challenges that companies face in the field of trade and economic activity and their survival on timely decisions and depends concepts such as competitiveness. Thus, increasing competition has led companies to implement programs that provide them with unique resources and differentiate companies from their competitors. Among these programs, we can mention the implementation of activities related to corporate social responsibility (Hasani and Shahinmehr, 2015). Observing the issue of corporate social responsibility in Iran has a long history in the individual dimension, but it should be noted that only an individual perspective in observing social responsibility cannot be enough and the role of government in this case is considered a concern to look for a model that this model can guide us to the optimal conditions in this field and on the other hand, in Iran requires a suitable and favorable context. Therefore, the realization of Article 44 of the Constitution and privatization in this regard requires an appropriate context and framework, one of which is to pay attention to the principle of corporate social responsibility, in which the government by exercising its sovereignty and being in the best position and the most appropriate partnership can manage the issue. Obviously, the activities of the food industry, like other industries, are associated with environmental effects. But the goal is to minimize or eliminate the detrimental effects of the environment, along with good service. On the other hand, social responsibility is considered as one of the social dimensions in the food industry and it means the desire of the organization to be responsible and accountable for the consequences of its activities and decisions on society and the environment. This requires a broad understanding of the interests and

expectations of the community and the identification and partnership with stakeholders. Social responsibility encourages companies to work to improve the environment and use less energy and materials and waste management. As a result, companies can maximize their company's long-term returns by reducing their negative impact on society. Therefore, implementing corporate social responsibility leads to improving their success in the long-term and ultimately leads to economic growth and increasing the company's competitiveness and improving their financial performance (Arabsalehi and et al, 2013). In fact, ignoring the commitment of social responsibility neglects the responsibility of the individual to build a better world for the people who live in it today and the people who will live in the future (Amiri, 2018). Accordingly, the researcher's concern in this study is "prioritizing the development of social responsibility in the food industry."

Literature Review

Kamran and et al (2020) a study entitled measuring the association of environmental, corporate, financial, and social CSR: evidence from fuzzy TOPSIS nexus in emerging economies. The research provides valuable information for decision-makers. The study provides a valuable information for policy makers (Kamran and et al, 2020). Mukherje (2020) a study entitled measuring corporate social responsibility: The global and Indian ranking bodies and their Parameters. This paper identifies from the available literature, the global and Indian organizations which are involved in developing such rankings. It discusses the parameters which are considered by these organizations, to develop such rankings. The paper also lists the top performing companies as ranked by these organizations (Mukherje, 2020). Diez-Cañamero and et al (2020) study measurement of corporate social responsibility: a review of corporate sustainability indexes, rankings and

ratings. This paper facilitates the work of researchers and stakeholders by exposing the differential characteristics of the most important CSSs (Diez-Cañamero and et al, 2020). Liu and yan (2018) study organizational sustainability and green innovation in an emerging economy showed that corporate strategies dynamically contribute to the achievement of corporate goals to build inter-organizational and international relationships through international organizations and institutions (Liu and Yan, 2018). Another study was conducted by Bonsu (2018) in his doctoral dissertation study The Framework for Implementing Corporate Social Responsibility. Based on the results of this research, the perception of participants' responses can positively affect social change, so the researcher in the role of one of the participants assessed that the implementation of corporate social responsibility leads to social welfare (Bonsu, 2018). Another study by Thum (2017) in his doctoral dissertation entitled "Corporate Social Responsibility and Leadership in South Africa". According to the results of this study, ways to create different motivational leaders for successful implementation of corporate social responsibility have been identified (Thum, 2017). Karimi and et al (2019) study using multi criteria decision making methods for evaluation the entrepreneurship and innovation indicators. The outcomes found from Meta-analysis and MCDM methods were used as input and output data, respectively, to describe the methodology of evaluating and prioritizing entrepreneurial and innovative criteria in smart international companies (Karimi and et al, 2019). Kouseh Gharravi and Saffarian Hamedani (2019) study a presentation of the strategic entrepreneurial marketing model in the construction industry. In this research, grounded theory method has been used. The results indicated that the causal conditions affecting strategic entrepreneurial marketing include communication capabilities, organizational capability, organizational strategy, management support and organization and

organizational systems. The intervening condition include relationship orientation, environmental capability, and corporate governance, and ground conditions include system thinking, application of technology and organizational culture. Furthermore, the proposed strategies include intellectual capital management, strategic alignment and knowledge elevation to improve strategic and tactical performance of the company as a result of strategic entrepreneurial marketing (Kouseh Gharravi and Saffarian Hamedani, 2019). Hajihassani (2017) have done research Investigate factors affecting on the performance of Agricultural machinery companies based on taxonomy algorithm. From study can conclude that Eshtad Iran company has the first ranking indicates that some criteria such,, liquidity, activity and financial leverage are affect performance of the Agricultural Machinery companies in Iran (Hajihassani, 2017). Amanpoor and et al (2012) have done research determining educational developing rankings in Khouzestan towns using numerical taxonomy method. This study investigates the developing status in Khozuestan towns using Numerical Taxonomy Method. Accordingly, educational index is considered as an evaluation tool of development status. The results show M.I.S and Ramhormoz are at the bottom of educational index with coefficient of development as small as 0.4, and, 0.73 had been located as the most developed and endowed and developed towns, respectively, while, Ahvaz and Omidieh with coefficient of development of 0.74 and 0.48 had been found as the least developed and the most developed towns in Khozestan in 1379 (2000), respectively (Amanpoor and et al, 2012). In this research, grounded theory method in the qualitative stage has been used. Strauss and Corbin have divided the coding process into three stages: open coding, axial coding, and selective coding. These three steps are not necessarily separate from each other and help complement each other in the research process. However, at a glance, it can be said that the analysis process

begins with open coding and ideally ends with selective coding. Achieving selective coding and theory formulation is not necessary or possible for all research conducted in this way, and the work can be completed in the stage of presenting concepts and analyzing them(Strauss and Corbin, 2017).

In this research, the method of structural equations in quantitative stage has been used to fit the model. Structural equation modeling is a very general and robust multivariate analysis approach of the multivariate regression family, or more precisely the extension of the "general linear model", which allows the researcher to apply a set of regression equations simultaneously. Put the test. Structural equation modeling is a comprehensive technique for testing hypotheses about the relationships of observed and latent variables, sometimes called structural analysis of covariance, causal modeling, and structural equation modeling (Hooman, 2014). According to F.Heer (2018), one of the strongest and most appropriate methods of analysis in behavioral and social sciences research is multivariate analysis because this type of subject is multivariate and can't be done by Solved two variables. "Analysis of covariance structures" or "structural equation modeling" is one of the main techniques for complex data structure analysis and one of the new methods for examining cause and effect relationships and means the analysis of variables. It is different in a theory-based structure, the simultaneous effects of several variables show each other. Through this method, the acceptability of theoretical models in specific societies can be investigated using correlation, non-experimental and experimental data (F.Heer, 2018). Finally, food companies were prioritized by taxonomy method. Taxonomic analysis method is one of the most important methods of grading regions in terms of development, which has been widely discussed in geography. This method was first proposed by Adenson in 1763. Taxonomy analysis is based on the analysis of a series of predetermined indicators that are used to prioritize a

series of options and provide a complete grading to evaluate options. This technique is used in cases where the number of options is high. The use of this technique has a long history and one of the most important uses has been the classification of countries in terms of development. This technique ignores the weight of the indicators. In other words, it is assumed that the indicators of an issue are of equal importance. The only input to this technique is having a decision matrix (Bidabad, 1983).

Method

The present study is a qualitative-quantitative research, because in the conceptual model design phase it will use a qualitative approach and in the model explanation phase it will use a quantitative approach. Also, this research is an applied-exploratory study, because it seeks to provide a new model in the field of food industry in the competitive environment of Iran, and this model can be used in the field of strategic decision-making in the field of food industry. The final degree of development of companies in relation to social responsibility is determined based on the taxonomy method. In general, the data collection method in the present study can be divided into two general categories: 1. Library and Internet methods in order to get acquainted with the literature and research background; 2. Field method (specifically interviews and questionnaires) in order to collect the required data from the statistical community. Thus, in the model design phase, the in-depth interview, and in the model fitting phase, the closed questionnaire will be used. It is worth mentioning that in the forthcoming research, the tools for collecting information in the study phase of the literature and research background are databases and receipts. The data collection tool in the phase of achieving the initial research model based on grounded theory method (qualitative approach) is in-depth interview. The data collection tool in the phase of fitting

the research model and achieving the final model on Structural equations (quantitative approach) is a closed questionnaire. In the qualitative stage, NVIVO software was used and in the quantitative stage, Smart PLS software was used. Finally, the prioritization of the food industry in terms of the development of social responsibility was done based on the criteria obtained by the taxonomy method. In the ranking stage of companies, taxonomy software has been used.

Findings

In the first stage of the research, the qualitative stage, the model was based on the grounded theory and using in-depth interviews with 13 food industry experts were interviewed by snowball sampling method and coding was done in three stages: open, axial and selective. Finally the model was presented. Based on the results, the indicators of strengthening stocks in the market with a social responsibility approach were identified as the main phenomenon and the factors of the nature of key competencies and communication, human resource management, total quality management, strategic management, learning organization, futuristic organization, welfare services Effective on workers and shareholders, customer-centric were identified as causal conditions, as well as external factors and financial and economic crises were identified as intervening conditions. Factors of fundamental conceptualization, culture of social responsibility and standardization of domestic products were identified as the dominant platform, as well as design, management, health, safety and environment, organizational culture, identification of effective marketing methods and sales promotion in social responsibility as corporate social responsibility strategies. Finally, the factors of improving customer experience, brand reputation and economic independence were identified as the consequences of the corporate

social responsibility model. In this stage, the model was fitted. First, the model was obtained in the qualitative stage based on the grounded theory, and in this stage, the model fitting was investigated using Smart PLS software. The fit of the structural model using t-coefficients is that these coefficients must be greater than 1.96 in order to confirm their significance at the 95% confidence level. The results are shown in the table 1.

Table 1.
Path Coefficients and Significance Coefficients

Result	Meaningful	Coefficient	Code	Meaningful	Standard coefficient	
						Cause conditions
Confirmed	53.782	0.926	Key competencies	44.880	0.924	**The nature of individual competencies and communication**
Confirmed	46.322	0.922	Set communicate effectively			
Confirmed	59.589	0.944	Quality management	46.322	0.933	**Total Quality Management**
Confirmed	74.843	0.947	Efficiency			
Confirmed	78.130	0.913	Risk management	10.081	0.620	**strategic management**
Confirmed	17.312	0.790	Financial and investment management			
Confirmed	5.514	0.553	Production and Operations Management			
Confirmed	21.591	0.841	Organizational conflict management			
Confirmed	101.239	0.978	Job relations			
Confirmed	244.767	0.988	Salary and benefits	175.182	0.976	**Human resources management**

Result	Meaningful	Coefficient	Code	Meaningful	Standard coefficient	
Confirmed	48.737	0.954	Supervision and control of employees			
Confirmed	5.453	0.722	Organizational intelligence			**Learning organization**
Confirmed	11.463	0.895	Competitiveness	5.864	0.406	
Confirmed	50.704	0.962	Competitive business			
Confirmed	74.752	0.958	Strategic thinking	123.105	0.927	**Futuristic organization**
Confirmed	66.416	0.954	Organization strategic vision			
Confirmed	51.535	0.929	Welfare and social security of workers	73.778	0.886	**Provide effective welfare services to workers and shareholders**
Confirmed	53.859	0.931	Increase the satisfaction of the workforce and shareholders			
Confirmed	39.991	0.925	Customer Orientation			**Customer centric**
Confirmed	71.681	0.951	Customer attraction	181.600	0.972	
Confirmed	29.960	0.902	Customer retention			
						Strategies
Confirmed	54.851	0.936	Environmental considerations	83.865	0.964	
Confirmed	71.632	0.943	Safety and health			**Design of health, safety and environmental management system**
Confirmed	83.867	0.921	Identify ways to promote sales	42.912	0.907	**Identify effective marketing and sales promotion methods in social responsibility**
Confirmed	39.399	0.887	Marketing typology			

Result	Meaningful	Coefficient	Code	Meaningful	Standard coefficient	
Confirmed	83.274	0.939	Ethical culture	122.100	0.958	**Organizational Culture**
Confirmed	56.633	0.926	The social ritual of the organization			
						Interfering conditions
Confirmed	30.618	0.867	Duties of the government			**External factors**
Confirmed	50.146	0.914	Rule of Law	171.507	0.975	
Confirmed	20.906	0.809	Market factors			
Confirmed	52.506	0.935	Financial crises			**Financial and economic crises**
Confirmed	75.377	0.944	Economic crisis	113.129	0.961	
						Underlying conditions
Confirmed	38.959	0.901	Structuring	35.859	0.901	**Fundamental conceptualization**
Confirmed	51.806	0.914	Codification of indicators and patterns			
Confirmed	40.543	0.882	Social Responsibility	56.205	0.915	
Confirmed	65.706	0.910	Social culture building			**Cultivating a culture of social responsibility**
Confirmed	79.484	0.953	International standards			**domestic products standardization**
Confirmed	90.229	0.955	Prosperity of domestic production	101.751	0.947	
						consequences
Confirmed	67.721	0.959	Customer satisfaction	79.526	0.948	
Confirmed	80.791	0.962	Loyalty			**Improve the customer experience**
Confirmed	66.420	0.940	Reputation	45.100	0.932	**Good brand reputation**
Confirmed	55.718	0.936	Brand association			

Result	Meaningful	Coefficient	Code	Meaningful	Standard coefficient	
Confirmed	66.134	0.932	Economic growth and development	42.505	0.919	**Economic independence**
Confirmed	39.440	0.920	Resistive economy			

As shown in Table 1, the significance coefficients for each question are greater than 1.96. However, if the significance coefficients for each question are less than 1.96, that question should be omitted because that question explains the variable itself. Has a weakness and its presence in the model increases the measurement error. In order to assess the validity of the questionnaire, two types of content validity and convergent validity were considered. Convergent validity refers to the principle that the indices of each structure have an intermediate correlation with each other. The Average Variance Extracted (AVE) criterion is used by Smart PLS software for this purpose. To calculate the reliability of the questionnaire and ensure the internal consistency of the research measurement tool, Cronbach's alpha was used. Smart PLS software is visible.

Table 2.
Validity and Reliability Results of the Questionnaire

Categories	Cronbach Alfa	Composite Reliability	AVE	Dedicated questions
Cause conditions	0.957	0.964	0.598	24،25،26،27،25،26،27،28،29،30
The main category	0.867	0.938	0.882	7،8
Strategies	0.936	0.950	0.762	13،14،15،16،17،45
Underlying conditions	0.921	0.939	0.719	1،2،3،4،5،6
Interfering conditions	0.916	0.938	0.751	9،10،11،12،46
consequences	0.940	0.953	0.772	18،19،20،21،22،23

As the results in Table 2 show, Cronbach's alpha of all categories is greater than 0.7, indicating that the test has acceptable reliability. Magner and et al. (1996) considered 0.4 or higher to be sufficient for AVE. As we can see, AVE is higher than 0.4 in all cases, which confirms the convergent validity of the model. In the case of composite reliability, as all values above 0.7 are obtained, it indicates the internal consistency of the model (Magner and et al, 1996). Also, the results of diagnostic validity measurement at the structure level or Fornell-Larker criterion are specified in Table 3.

Table 3.
Diagnostic Validity at the Structure Level or Fornell-Larker Criterion

	Cause conditions	**Cause conditions**	**Cause conditions**	**Cause conditions**	**Cause conditions**	**Cause conditions**
Cause conditions	0.773					
The main category	0.633	0.939				
Strategies	0.694	0.764	0.873			
Underlying conditions	0.708	0.719	0.760	0.848		
Interfering conditions	0.716	0.761	0.785	0.759	0.867	
consequences	0.642	0.811	0.741	0.737	0.746	0.879

Table 3 uses the results of the Correlations Latent Variable table and replaces the original diameter values with the mean square root of the extracted variance ($\sqrt{\text{AVE}}$) presented in the fourth column of Table 1. If the values of the original diameter for each latent variable are greater than the correlation of that variable with other variables in the model, the diagnostic validity of the measurement model at the structural level is also confirmed. The variable is more than other variables in the model and as a result, the diagnostic validity of the measurement model at the structural level is also

confirmed. The fit of the structural model using t-coefficients is that these coefficients must be greater than 1.96 in order to confirm their significance at the 95% confidence level. Based on the results of this study, the significant coefficients related to each question in this study has increased to more than 1.96. However, if the significance coefficients for each question are less than 1.96, that question should be omitted because that question has a weakness in explaining the variable related to it and its presence in the model increases the measurement error. In modeling structural equations using PLS, unlike the covariance method, there is no index to measure the whole model, but an index called goodness of fit (GOF) was proposed by Tenenhaus et al. (2005). This index is used as a measure of performance. The whole model is used (Tenenhaus et al, 2005).This index is calculated manually as the average R^2 and the average of the shared values:

$$GOF=\sqrt{\overline{Communality} \times \overline{R^2}}$$

This index is the square of the product of the two common average values and the average coefficient of determination, and this value depends on the two mentioned indices. The range of this index was between zero and one and Wetzels and et al (2009) introduced three values of 0.01, 0.25 and 0.36 as weak, medium and strong values for GOF, respectively (Wetzels and et al, 2009). Based on the research results:

$\overline{Communality} = \frac{1}{n}\sum_1^n Communality_i = 0.747$

$\overline{R^2} = \frac{1}{n}\sum_1^n R_i^2 = 0.426$ GOF = 0.564

The GOF index of the model was approximately 0.564, which indicates the strong overall desirability of the model. In the following, the hypotheses are tested.

Table 4.
Test of Hypotheses

hypothesis	Path	Path coefficient	Statistics t	Test result
H1	Causal conditions have a significant effect on the indicators of strengthening stocks in the market with a social responsibility approach	0.833	18.457	Confirmation
H2	Strategies have a significant effect on the consequences of implementing social responsibility	0.941	70.620	Confirmation
H3	The intervening conditions of social responsibility have a significant effect on the adoption of strategies	0.550	5.297	Confirmation
H4	Underlying conditions of social responsibility have a significant effect on the adoption of strategies	0.207	3.561	Confirmation
H5	Indicators strengthening stocks in the market with a social responsibility approach has a significant effect on the adoption of strategies	0.246	2.778	Confirmation

As shown in Table 4, all the obtained coefficients are significant because their significance test value is greater than 1.96, and based on this, all hypotheses are confirmed. The taxonomy method was performed step by step and finally the ranking was determined. The composite distances between places within a symmetric matrix are obtained by the following formula:

$$d_{ab} = \sqrt{\sum_{i=1}^{m} (z_{aj} - z_{bj})^2}$$

A represents the first optional option and b represents the second optional option to calculate the distance. We have to calculate the compound distance according to the above relationship between the two options. For example, we want to calculate the compound distance between option 1 and option 2. For

this purpose, we subtract the value of the first index for option 1 from the value of the first index of option 2 and bring it to the power of 2. We do the same for the other indicators and at the end we add the values obtained for all the indicators and take the square root of this value.

- Determine the shortest distance

In this step, according to the distance matrix, the shortest distances in each row are obtained.

- Homogenize options

Options that are in the upper and lower limit range are called homogeneous options. All options above and below the desired range are removed.
The interval value is obtained from the following relation:

$Or = \overline{dr} \pm 2sd$

dr : $\overline{dr}$ Average

dr : sd Standard deviation

- Formation of standard matrix of homogeneous options

We standardize the homogeneous data matrix.

- Determine the ideal value (D_{oj}) of the standard homogeneous data matrix

Ideal values are extracted from the standard homogeneous data matrix.
If the index is positive: The ideal value is the largest value of that index in the standard homogeneous data matrix.
If the index is negative: The ideal value is the smallest value of that index in the standard homogeneous data matrix.

- Set pattern or example options

The development example is obtained from the following relation.

$$C_{io} = \sqrt{\sum_{i=1}^{m} (z_{ij} - d_{oj})^2}$$

z_{ij} : Standard homogeneous data matrix

d_{oj}: Ideal values

- Grading or ranking the degree of development of options.

At this stage, the degree of development of each of the options is calculated according to the following equations:

$$F_i = \frac{C_{io}}{CO}$$

$CO = \bar{C}_{io} + 2s_{io}$ (Azar and Rajabzadeh, 2012).

The table below shows the degree of development of each option and their ranking. Note that the lower the degree of development, the better the option. The value of co is equal to 15.759 and the results of ranking companies are presented in Table 5.

Table 5.

Ranking Results

	Company	cio	F_i	Ranking
A_1	Shirin Asal	12.39	0.786	3
A_2	Negin Dasht khorram	13.257	0.841	6
A_3	Kourosh Food Industry	13.157	0.835	5
A_4	Newsha	13.821	0.877	7
A_5	Minoo khorramdarreh	14.87	0.944	9
A_6	Masterfoodeh	11.429	0.725	2
A_7	Zamzam Tehran	12.483	0.792	4
A_8	zarmakaron	9.847	0.625	1
A_9	Golden Chicken of Hidag	13.85	0.879	8

According to the results of Table 5, Zarmakaron Company has the highest degree of development in relation to social responsibility and the companies Masterfoodeh, Shirin Asal, Zamzam Tehran, Kourosh Food Industry, Negin Dasht Khorram, Newsha, Golden Chicken of Hidag and Minoo Khorramdareh respectively in the next ranks are.

Conclusions

Based on the results obtained from the qualitative stage of the research and the grounded theory, the indicators of market strengthening with social responsibility approach were recognized as the main category and the nature of individual competencies and communication, human resource management, total quality management, strategic management, learning organization, Futuristic organization, providing effective welfare services to workers and shareholders and customer-centric were identified as causal conditions, and also fundamental conceptualization, culture of social responsibility, standardization of domestic products are among the basic conditions of social responsibility. Also, external factors and financial and economic crises were recognized as interfering conditions of social responsibility and system management, health, safety environment design, organizational culture and identification of effective marketing methods and sales promotion in social responsibility as social responsibility strategies. Were identified and finally improved customer experience, brand reputation and economic independence were recognized as consequences of implementing social responsibility in the Iranian food industry. Based on the results obtained in the quantitative stage of the research, the proposed model was approved as a strong model. Based on the designed model of the research and the interviews conducted, we conclude that social responsibility and the consequences of its implementation as the theory is known in companies, but

in practice, little attention is paid to it in the implementation phase, and as a result, social responsibility in the Iranian food industry is not in a favorable position. Based on the results of the present study, the food industry should design a health, safety and environment management system and in this regard, consider environmental, safety and health considerations, as well as organizational culture by examining and focusing on ethical culture and social ritual to create for their company and in this way they can overcome their competitors, as well as correctly identify sales promotion methods and marketing typology in social responsibility and include them in their decisions so that they can compete in the market and become the top company to get their share. Based on the results of the social responsibility development ranking, Zarmakaron Company was ranked first among nine companies, and in terms of responsibility, it was more developed than other companies, and the rest of the companies were ranked respectively. They took the next one. According to the results of the research, Newsha, Golden Chicken of Hidag and Minoo Khorramdareh companies have low development in relation to social responsibility according to the mentioned criteria, respectively, and should try to increase social responsibility in their company and meet the criteria mentioned in the research. Criteria for action and increase social responsibility as part of their goals to be able to better perform their duties to society and the environment. Among previous researches, a study was conducted by Kamran and et al. (2020) and this research has used fuzzy TOPSIS method for ranking companies, while in the present study, prioritization has been done based on taxonomy method and the studied industry is different. And are different in terms of method and type of industry and in terms of criteria based on environmental responsibility, corporate responsibility, financial responsibility and social responsibility have been examined and the ranking of responsibility has been done in companies that

have a common face. Two studies are corporate responsibility. Another study was conducted by Mukherje (2020). In this study, Reputation index and Content analysis were used as methods of measuring corporate social responsibility, which is different from the present study and in both social responsibility as a competitive advantage and benchmark. The superiority of companies has been examined. A study conducted by Diez-Cañamero et al (2020) in this study examined the characteristics of Corporate Sustainability Systems and examined corporate social responsibility in the field of stakeholder theory. And differs from the present study in terms of criteria for examining social responsibility.

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