Abstract: The purpose of this study was to investigate the social & cultural factors affecting social responsibility of managers of service & business institutions in Gilan Province. The research method used in this study is based on the applied purpose, quantitative data, the method of collecting descriptive data and correlation method. The statistical population of this study consists of all managers and employees of service and Business institutions in Gilan Province, which their number include 2,000 people. In this study, sampling method is a stratified sampling method. From the above statistical population, according to the sampling criteria (based on Morgan table sampling method), 384 people were selected as the sample of the study. In the next step, based on the conceptual model of the research, the research questions and hypotheses, using the researcher-made questionnaire, have been questioned extracted questions in the research statistical sample. In the descriptive statistics section, descriptive data are presented in two parts: background variables and main variables. In the inferential statistics section, linear regression test has been used to investigate the hypotheses. According to research data, we can say that social & cultural factors are affecting social responsibility of managers of service & business institutions in Gilan Province. The impacts of social classes with coefficient (0.385) has the greatest impact, and the variable of facilities with coefficient (0.202) has the least impact on social responsibility of managers of service & business institutions in Gilan Province. Also, the capitalized cultural capital with the coefficient (0.357) has the highest impact, and the variable of institutionalized cultural capital with coefficient (0.258) has the least impact on social responsibility of managers of service & business institutions in Gilan Province.

Keywords: Cultural Factors, Social Factors, Social Responsibility of Managers of Service and Business Institutions in Gilan Province

Introduction
One of the most important goals of governmental management system is the development of social skills, including social responsibility. In fact, according to discussed results by Leonidas et al. (2012), increasing sense of responsibility will lead to the promotion of social sustainability and commitment of individuals in organizations, and social health among individuals, especially educated individuals, will increase the value of social capital and achievement of sustainable development goals in society. Educational system as a stimulus of social changes, will have a major role in creating and expanding social accountability cultural in society by having social responsibility towards students and society. Responsibility as a relationship between the individual and others, with the organization and the larger social environment, is one of the important concepts that nowadays, it has gained increasingly importance at national & international levels. Responsibility is an internal obligation and commitment by individual to have desired performance in all activities that are assigned to him (Mousavi, 2011: 43). With the increasingly importance of responsibility in solving the problems of current industrial societies, organizations need to have staff with internal commitment and responsibility (Baraclough et al., 2012:

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For the successful establishment of responsibility in the organization, it is essential that the most main efforts be focused toward leadership as a factor in system change (Damatto et al., 2010: 226). In this regard, empirical evidence suggests that the ethical leadership style can be an important factor in promoting social responsibility (Wu et al., 2014; Zhou et al., 2013). Ethical leadership means appropriate behavior expression in a normative way through personal actions and interpersonal relationships and promoting such behaviors among followers through mutual communication, encouragement and decision making (Brown & Trevino, 2006; Nasiri Walaik Bani et al., 2014). Ethical leadership is a process which according to it, the manager by a beneficent, optimistic, and positive attitude to all rightful owners, identifies and prioritizes the rights of all of them. And using definitely communicational approach, he carries out managerial duties, complying with the principle of the priority of refinement, Training and education, self-responsibility, earlier and more than others on the basis of a comprehensive ethical document (Rafie et al., 2013: 63).

The present study seeks to investigate the social & cultural factors affecting the social responsibility of organizational managers in the service & business institutions of Gilan Province.

Theoretical Foundations & Initial Research Model
The initial definitions of corporate social responsibility are back to 50s. In the 60s, the first attempts was made to present a better and more precise idea. The three researchers at that time were named Davies, Frederick and McGuire. Davies was the first person to point to the power of organizations and social responsibilities. He defined the corporate social responsibility as decisions and behaviors of the firm, which reasons for adopting it, at least, going beyond the boundaries of the organization. Failure in balancing power and social responsibility can ultimately lead to corporate failure. Frederick consider the corporate social responsibility as a way for improving the socio-economic welfare of the community, but McGuire was conducted more comprehensive research on this topic in a paper titled "Business and Society", and he considered the concept of social commitment beyond the corporates economic & legal commitment (Sharbat Oghli et al., 2010). Theories proposed about corporates social responsibility include the legitimacy theory, political economy theory, and theory of stakeholder groups, which all suggest that managers are willing to organizational social information disclosure for various reasons, such as gaining organizational legitimacy or pressure from stakeholder groups. Jabarzadeh & Bayazidi, 2010, Kim et al. (2012) believe that corporate social responsibility reflects the ethical concerns of managers and provides a clear and reliable reporting of financial activities. On the other hand, the consequences and factors affecting accounting information quality have always been an important issue to investors, legislators and others. One of the main consequences of information quality is information asymmetry of that refers to the information superiority by one of the transaction parties to counter party (Kashanipour & Momeni Yanesari, 2011).

Responsible behavior is one of healthy human factors in every society. Education system is one of the foundations of social development in society. Responsible behavior is one of healthy human factors in every society. Education system is one of the foundations of social development in society. One of the most important goals of the educational system is the development of social skills including social responsibility. Organizations have major responsibilities in social, economic and environmental fields to employees, shareholders, Customers of government, suppliers, and all stakeholders (Royaee & Mehrdoost, 2009: 44). They are considered as one of the most important social institutions of the present era, whose extent of their influence on the various aspects of human life is very extensive (Salavati et al., 2013: 110). Therefore, their activities should be such that they maximize the positive effects of their activities and minimize their negative effects and, as an influential member in the community, they should be concern with the long-term needs and demands of the community and they try to meet its problems (Berati Marnani et al., 2011: 10). Indeed, as each person is responsible for his /her behavior, and if he injures others, he must be accountable, even organizations does not take exception to this rule and they must be responsive to their undesirable social effects, and they must be responsible for the community (Moshabaki & Khalili Shojaee, 2010: 38).

Social responsibility is defined as a regular range of strategies and activities in which the organization make and continue appropriate relationships with various stakeholders and take care of the environment.
The European Union consider social responsibility of the company as a concept in which organizations focus on environmental and social concerns in their activities, and in their interactions with stakeholders, voluntary, consider environmental and social issues (Mojoodi et al., 2014: 102).

Considering the necessity of accountability towards the community and because social responsibility can promote the organization development opportunities, increasing the productivity of employees, increasing the competitive advantages and promoting the internal motivation of the employees (Haghighatian et al, 2013: 74), therefore, organizations should codify organizational policies to promote their social responsibility (Shafei & Azizi, 2013: 6).

The Research Model

![Diagram of the research model](image)

Fig (1): The original model of the research literature

Research Hypotheses

Main hypothesis

- Social and cultural factors are affecting social responsibility of managers of service and business institutions in Gilan Province.

Sub-hypotheses

- Social factors are affecting social responsibility of managers of service and business institutions in Gilan Province.
- Cultural factors are affecting social responsibility of managers of service and business institutions in Gilan Province.

The research method used in this study is based on the applied purpose, quantitative data, the method of collecting descriptive data and correlation method. The statistical population of this study consists of all managers and employees of service and Business institutions of Gilan Province, which their number include 2,000 people. In this study, sampling method is a stratified sampling method. From the above statistical population, according to the sampling criteria (based on Morgan table sampling method), 384 people were selected as the sample of the study. In analyzing the collected data, the analysis of this research has been done in two levels of inferential and descriptive statistics. In the descriptive statistics level, Frequency distribution of variables, percentages, tables, central and dispersion indexes are used, and in the inferential statistics level, appropriate tests are used. In present study, considering the level of measurements of variables and the type of assumptions, both groups of difference and relationship tests have been used. In this study, Kolmogorov-Smirnov tests were used to determine the normality of the data of the linear regression test, Durbin-Watson test (DW), the coefficient of determination, regression analysis significance test, significance test for regression equation and coefficients significance test were used.
Inferential Statistics
Testing Research Hypotheses
The First Hypothesis
Social factors are effective on social responsibility in managers of service and business institutions of Gilan Province.

<table>
<thead>
<tr>
<th></th>
<th>Sum of squares</th>
<th>Degrees of freedom</th>
<th>Mean Squares</th>
<th>F statistics</th>
<th>Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>49.054</td>
<td>1</td>
<td>49.054</td>
<td>124.874</td>
<td>0.000</td>
</tr>
<tr>
<td>Residual</td>
<td>150.054</td>
<td>382</td>
<td>0.393</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sum</td>
<td>199.113</td>
<td>383</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Regarding the results obtained from Table 1 and the significance level of p-value which is equal to 0.000, the regression equation is valid and its results can be analyzed.

The results obtained from table 2 show that social characteristics have the ability to explain 24.6% of shopping style changes. Also, one of the assumptions used in linear regression is the independence of errors (the difference between actual values and the values predicted by the regression equation). If the independence hypothesis of errors is rejected and the errors correlate with each other, there is no possibility of using linear regression. In order to investigate the independence of the errors, Watson's Durbin test was used. Durbin Watson statistic is between 0 and 4. If there is no sequential correlations between the remnants, the value of this statistic is close to 2. If it be close to zero, it indicates a positive correlation and, if it be close to 4, indicates a negative correlation. In sum, if this value be between 1.5 and 2.5, then, there is no concern and in this hypothesis, the value of this statistic is equal to 1.856 that is a very suitable value.

Investigating the Normality of Errors in the First Hypothesis Regression Model
One of the basic and fundamental hypotheses for fitting of regression model with research data is to follow the errors ($\beta_i$) of normal distribution. A normal probability plot was used to investigate it. If we arrange $\beta_i$ to ascending direction and draw $\beta_i$ adverse the cumulative Probability, the points should be placed approximately on a straight line. The presence of one or more large residuals in this plot can be a sign of the existence of distant points (far from the straight line), which should be further investigated about these points.

Normal probability Plot
Since we use regression tests for calculating T and F statistics, as well as for calculating confidence interval, we use the assumption of normality of errors. Therefore, large deviation of normal distribution can affect the validity of obtained results. Additionally, if the errors follow distributions that are larger or wider than normal distributions, the fitting of lowest second exponent may be sensitive to a small change in the data. A simple way to investigate normality is drawing residuals normal probability plot. As is shown in Fig. 2, the focus of the points around this line was very large and is approximately on a straight line, and the distant points are not seen from the right line. Therefore, the distribution of errors follows the normal distribution, and the regression model of the first hypothesis has fitting.
Fig. (2): Errors normal probability plot in regression model of the first hypothesis

Table (3): Regression coefficients of the first hypothesis

<table>
<thead>
<tr>
<th></th>
<th>Unstandardized Coefficients</th>
<th>Standardized Beta Coefficients</th>
<th>T Statistic</th>
<th>Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Beta</td>
<td>Standard Error</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Coefficient</td>
<td>1.575</td>
<td>0.176</td>
<td></td>
<td>8.942</td>
</tr>
<tr>
<td>Social Factors</td>
<td>0.537</td>
<td>0.048</td>
<td>0.496</td>
<td>11.175</td>
</tr>
</tbody>
</table>

As is shown in Table 3, the social factors variable with T-value equal to 175.11 and a significant level equal to 0.30 at confidence level equal to 95%, significantly is affecting the social responsibility in managers of service and business institutions in Gilan Province. Therefore, the above hypothesis is confirmed. Regarding the positive sign of the regression coefficient, one can be said that social factors are affecting social responsibility in managers of service and business institutions in Gilan Province.

Social factors ranking
In this section, using multiple linear regression, the effect of each social factors on social responsibility in managers of service and business institutions in Gilan Province has been investigated.

Table (4): Significance of the regression model in the first hypothesis ranking

<table>
<thead>
<tr>
<th></th>
<th>Sum of squares</th>
<th>Degrees of freedom</th>
<th>Mean Squares</th>
<th>F statistics</th>
<th>Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>66.184</td>
<td>3</td>
<td>22.061</td>
<td>63.066</td>
<td>0.000</td>
</tr>
<tr>
<td>Residual</td>
<td>132.929</td>
<td>380</td>
<td>0.35</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sum</td>
<td>199.113</td>
<td>383</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

According to the results obtained in Table 4-15, a significance level of P-value equal to 0.000 has been obtained. The regression equation is valid and its results can be analyzed.

Table (5): Summary of regression model in first hypothesis ranking

<table>
<thead>
<tr>
<th></th>
<th>Correlation Coefficient</th>
<th>Coefficient of Determination</th>
<th>The Adjusted Coefficient of Determination</th>
<th>Durbin Watson Statistic</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.577</td>
<td>0.332</td>
<td>0.327</td>
<td>1.725</td>
</tr>
</tbody>
</table>
The results obtained from Table 5 show that social factors are capable of explaining 33.2% of the changes in social responsibility in managers of service and business institutions in Gilan Province. The value of Durbin Watson statistic equal to 1.725, which is a very suitable value.

**Investigating the Normality of Errors in the First Hypothesis Ranking Regression Model**

As is shown in Fig. 3, the focus of the points around this line was very large and is approximately on a straight line, and the distant points are not seen from the straight line. Therefore, the errors distribution follows the normal distribution and the regression model has fitting.

![Fig. (3): Errors normal probability plot in regression model of the first hypothesis ranking](image)

![Regression standardized residual plot](image)

**Table (6): Regression coefficients of the first hypothesis ranking**

<table>
<thead>
<tr>
<th></th>
<th>Unstandardized Coefficients</th>
<th>Standardized Beta Coefficients</th>
<th>T Statistic</th>
<th>Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Coefficient</td>
<td>1.769</td>
<td>0.174</td>
<td>10.181</td>
<td>0.000</td>
</tr>
<tr>
<td>social classes impacts</td>
<td>0.382</td>
<td>0.059</td>
<td>6.504</td>
<td>0.000</td>
</tr>
<tr>
<td>Facilities</td>
<td>0.208</td>
<td>0.058</td>
<td>3.579</td>
<td>0.000</td>
</tr>
<tr>
<td>Situational Factors</td>
<td>0.306</td>
<td>0.052</td>
<td>5.883</td>
<td>0.000</td>
</tr>
</tbody>
</table>

As is shown in Table 6, the social classes impacts variable with T-value equal to 6.504 and a significant level equal to 0.000, facilities variable with T-value equal to 3.579 and a significant level equal to 0.000, and situational factors variable with T-value equal to 5.883 and a significant level equal to 0.000 at confidence level equal to 95%, significantly is affecting the social responsibility in managers of service and business institutions of Gilan Province. Regarding the value of standardized beta coefficients, one can be said that social impacts variable with coefficient (0.385) has the greatest impact and facilities variable with coefficient (0.202), has the least impact on social responsibility in managers of service and business institutions in the Province Gilan.

**The second hypothesis**

Cultural factors are affecting social responsibility in managers of service and business institutions of Gilan Province.

**Table (7): Significance of the regression model in the second hypothesis**

<table>
<thead>
<tr>
<th></th>
<th>Sum of squares</th>
<th>Degrees of freedom</th>
<th>Mean Squares</th>
<th>F statistics</th>
<th>Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>47.575</td>
<td>1</td>
<td>47.575</td>
<td>119.927</td>
<td>0.000</td>
</tr>
<tr>
<td>Residual</td>
<td>151.538</td>
<td>382</td>
<td>0.397</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sum</td>
<td>199.113</td>
<td>383</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
According to the results obtained in Table 7, and a significance level of P-value which is equal to 0.000, the regression equation is valid and its results can be analyzed.

**Table (8): Summary of regression model in second hypothesis**

<table>
<thead>
<tr>
<th>Correlation Coefficient</th>
<th>Coefficient of Determination</th>
<th>The Adjusted Coefficient of Determination</th>
<th>Durbin Watson Statistic</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.489</td>
<td>0.239</td>
<td>0.237</td>
<td>1.829</td>
</tr>
</tbody>
</table>

The results obtained from Table 8 show that social factors are capable for explaining 9.23% of social responsibility changes in managers of service and business institutions in Gilan Province. The value of Durbin Watson statistic is equal to 1.829, which is a very suitable value.

**Investigating the Normality of Errors in the Second Hypothesis Regression Model**

One of the basic and fundamental hypotheses for fitting of regression model with research data is to follow the errors (β) of normal distribution. A normal probability plot was used to investigate it. As is shown in Fig. 4, the focus of the points around this line was very large and is approximately on a straight line, and the distant points are not seen from the straight line. Therefore, the errors distribution follows the normal distribution and the regression model has fitting.

![Normal Probability Plot](image1.png)

**Fig. (4): The errors normal probability plot in the second hypothesis regression model**

**Table (9): Regression coefficients of the second hypothesis**

<table>
<thead>
<tr>
<th></th>
<th>Unstandardized Coefficients</th>
<th>Standardized Beta Coefficients</th>
<th>T Statistic</th>
<th>Significance Level</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed Coefficient</td>
<td>0.648</td>
<td>-</td>
<td>.461</td>
<td>0.000</td>
</tr>
<tr>
<td>Cultural Factors</td>
<td>0.82</td>
<td>0.489</td>
<td>10.951</td>
<td>0.000</td>
</tr>
</tbody>
</table>

As is shown in Table 9, the cultural factors variable with T-value equal to 10.951 and a significance level equal to 0.000, at confidence level equal to 95%, significantly is affecting the cultural responsibility of managers of service and business institutions in Gilan Province. Therefore, the above hypothesis is confirmed. Regarding the positive sign of the regression coefficient, one can be said that cultural factors are affecting social responsibility in managers of service and business institutions in Gilan Province.

**Cultural factors ranking**

In this section, using multiple linear regression, the effect of each cultural factors on social responsibility in managers of service and business institutions of Gilan Province has been investigated.
According to the results obtained in Table 10, and a significant level of P-value which is equal to 0.000, the regression equation is valid and its results can be analyzed.

The results obtained from Table 11 show that cultural factors are capable for explaining 9.27% of social responsibility changes in managers of service and business institutions in Gilan Province. The value of Durbin Watson statistic is equal to 1.849, which is a very suitable value.

**Investigating the Normality of Errors in the Second Hypothesis Regression Model**

As is shown in Fig. 5, the focus of the points around this line was very large and is approximately on a straight line, and the distant points are not seen from the right line. Therefore, errors distribution follows the normal distribution, and the regression model has fitting.

As is shown in Table 12, embodied cultural capital variable with T-value equal to 6.697 and a significant level equal to 0.000, objective cultural capital variable with T-value equal to 5.878 and a significant level equal to 0.00, institutionalized cultural capital variable with T-value equal to 5.099 and a
significant level equal to 0.000 at confidence level equal to 95%, significantly is affecting the cultural responsibility in managers of service and business institutions of Gilan Province. Considering the value of standardized beta coefficient, one can be said that embodied cultural capital with coefficient (0.357) has the greatest impact and the variable of institutionalized cultural capital with coefficient (0.258), has the least impact on social responsibility in managers of service and business institutions in the Province Gilan.

Conclusion
Human social life has always been accompanied by a sense of commitment and responsibility. In the history of philosophical thought, there are many reasons for this request and the necessity of creating this universal feeling has been presented. In particular, the theoretical framework of social responsibility is depicted within the philosophy of morality and by explaining the proper role of individuals in collective life. These roles are associated with commitments and responsibilities. The common sense of the concept of social responsibility in all forms of philosophy of ethics, the acceptance of emphases and fidelities have been accompanied by connections and attachments. According to MacIntyre's view, human nature is dependent on social situations and characteristics, and ethical subjects seek their abilities in social commitments and fidelities (Barat Ali Poor, 2007). The social responsibility of an organization includes tasks such as non-contamination of environment, non-discrimination in employment, failure to engage in immoral activities, and informing consumers about the quality of products and positive participation in life of community members (Senoobar & Heydarian, 2012: 74).

It is clear that any manager’s decision, in a continuum process, sooner or later can change fate of all the institutions of society in a small and large extent. If managers of organizations do not respect their social goals, environmental pollution, discrimination and disorganization will occur in their environment (Salavati et al., 2013: 111). In this context, the positive relationship between the ethical leadership and the social responsibility of the organization can be explained through the stakeholder theory. The stakeholder theory examines the manager’s values and ethics in relation to all stakeholders, including employees, customers, suppliers, shareholders, community, and so on. All of these groups are legally or morally involved in the organization. Therefore, based on the stakeholder theory, business and organizational leaders must meet the interests of all stakeholder groups and believe that establishing constructive relationships with all stakeholder groups is a critical factor in the success of the organization (Zhou et al., 2013). Empirically, the research shows that different forms of leadership, including ethical leadership, can affect organization social responsibility. Therefore, their activities should be such that they maximize the positive effects of their activities and minimize their negative effects, and as an influential member in the community, they are concern about the long-term needs and demands of society and try to meet their problems (Barati Marnani et al., 2011: 10). Indeed, as each person is responsible for his/her behavior, and if he injures others, he must be accountable, even organizations does not take exception to this rule and they should be responsive to their undesirable social effects, and they be responsible for the community (Moshabaki & Khalili Shojaee, 2010: 38). Therefore, organizations should codify organizational policies to promote their social responsibility (Shafei and Azizi, 2013: 6).

References