# THE EFFECTS OF ACCOUNTANT PROFESSIONALS' SOCIAL RESPONSIBILITY PERCEPTIONS ON SELF ESTEEM AND JOB PERFORMANCE[1]

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**Abstract:** This study aims to survey how accountant professional's social responsibility perceptions affect their self esteem and job performance perceptions. In order to achieve that 229 profession members' (ICPA, CPA) perceptions in the sense of research parameters have been quantified by questionnaires and the findings have been used in structural equation modelling. Findings obtained from the result of the analysis show that; (a) there is a positive and significant relationship between the social responsibility perceptions towards stakeholders and professional accountants' self-esteem, and (b) there is a directly proportional and significant positive relationship between self-esteem level and performance level, and (c) there is also a positive relationship between social responsibility perceptions and professional accountants' job performance.

**Key words:** *Accountant professional, corporate social responsibility, self-esteem, job performance, SEM.*

JEL Classification: M14, M40, M49

## MUHASEBE MESLEK MENSUPLARININ SOSYAL SORUMLULUK ALGILARININ, KENDİNE SAYGI VE İŞ PERFORMANSINA ETKİLERİ

**Özet:** Bu çalışma, muhasebe profesyonellerinin sosyal sorumluluk algılarının öz saygı ve iş performansı algılarını ne şekilde etkilediğini incelemeyi amaçlamaktadır. Bunun için 225 meslek mensubunun (SMMM, YMM) araştırma değişkenleri açısından algıları anket yolu ile ölçülmüş ve toplanan veriler yapısal eşitlik modellemesinde kullanılmıştır. Analiz sonucunda elde edilen bulgular; (a) paydaşlara ve hissedarlara dönük sosyal sorumluluk algılarındaki artışla muhasebe profesyonellerinin kendilerine saygıları arasında pozitif ve anlamlı bir ilişkinin varlığını, (b) kendine saygı düzeyi ile algılanan performans düzeyinin aynı yönlü ve anlamlı bir ilişki sergilediğini ortaya koymaktadır.

**Anahtar Kelimeler:** Muhasebe Profesyonelleri, Kurumsal Sosyal Sorumluluk, Öz Saygı, İş Performansı

JEL Sınıflaması: M14, M40, M49

## I. Introduction

Financial statements are prepared and published to meet the information requirements of the information users other than the business. The social responsibility concept, one of the most basic concepts of accountancy, refers to

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the correct, objective and honest explanation of the financial information in these published statements with respect to the business. Big scandals in the recent past like Enron, WorldCom and Parmalat and the subsequent events started discussion about the social responsibility of accountancy and has made it one of the most important topics in both accountancy and the Corporate Social Responsibility (CSR) oriented researches (Maignan,2002 ;Owen, 2005). These negative developments taking place with the wrong or incomplete information of many investors and information user indicated the importance of the subject matter.

Financial statements reflect the account of governance's administration or the resources that given to the administration of the governance. Concerned parties such as (partners, individual or corporate investors, creditors, economically related ones, suppliers, state, society and etc.) that want to evaluate competence and accounts of the governance moving on behalf of the proprietors decide according to these statements (Önce,2008 :45). Because of this, financial statements must include the correct information, be released on time and must not misguide any of the users in order to provide economic benefit. The most important factor in the process of deciding of the concerned people who has to decide according to the financial statements including accountancy data, is these data's being right and comparable. In the process of execution of accountancy practices and arrangement and presentation of financial statements not only limited part of the society but whole society's benefits should be taken into consideration and so the process of producing information must be objective, honest and real. This is clearly stated by the social responsibility principle of the accountancy.

In this framework, although the profit maximization has been defined as the most important and unique responsibility of the business (Friedman, 1970), CSR concept suggests that the business is responsible not only before the shareholders and partners but also all interest groups. This condition is defined as the stakeholder approach and includes the other groups affecting the viability of the business like the employees, suppliers, customers, society and the state as well as the shareholders and the partners (Ay, 2003:25-28). In this sense, CSR emphasizes the management of the business activities without damaging the benefits of the interest groups related with the business and by observing their benefits (Wieland, 2005:74). Therefore accountancy responsibility and CSR are closely connected to each other. Both concepts include the correct, objective and honest explanation of the financial information with respect to the business. This relation turns the eyes on the members accountancy profession who ensure the collection, recording, analysis and reporting of the financial data.

Therefore, when taken at the organizational level, the individuals who come first to mind are the accountancy professionals who create and use the financial reports submitted for informing the interest groups around the organization. Therefore, it is vitally important to understand the responsibility

perceptions of the individuals in this group and the relations between their personal qualities and the job performances.  The way that CSR is understood by the individuals in this group at the organizational level also affects the way they perceive themselves. The studies that deal with the accountants and aim to examine the correct manner attempt to reveal the close relation between the personal values and their social responsibility perceptions at the individual and corporate levels (Hemingway and Maclagan, 2004; Hemingway 2005; Marques and Pereira, 2009).  However when we consider this study and similar studies, we see that usually the organizational and social effects of the perceptions based on CSR and accountancy responsibility are studied.

Based on this point, when we examine the studies on CSR done so far, we notice that the subject matter focuses on the examination of the relations between the company level ethic values, CSR explanations and organization performance or between the ethical values of the individuals and their responsibility perceptions. However, it is important to reveal the effects of the CSR perception of the individual on the way of their perception of themselves, that is their self esteem and on the work performance. The reason is that it is difficult that for an individual with no self esteem to own its professional values as a member of any profession and to be successful.

In this scope, our study examines the relations between the corporate social responsibility perceptions and their self esteem and work performances. For this reason, CSR, self esteem and work performance concepts are defined in the subsequent parts of the work and the foundations of their theoretical relations are explained. The research hypothesis developed on these relations has been tested with the structural equality modelling and the findings have been reported.

## II. Literature

According to the widely recognized definition made by Carroll (1983) *"CSR involves the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive. To be socially responsible then means that profitability and obedience to the law are foremost conditions when discussing the firm's ethics and the extent to which it supports the society in which exists with contributions of money, time and talent".*

In 2001 Green Paper of the European Commission "CSR is defined as a *concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis' as they are increasingly aware that responsible behaviour leads to sustainable business success (Commission Green Paper, 2001)".*

Definitions refer to the four types of responsibility area underlined by Carroll in 1991. According to Carroll (1991) CSR has four types of responsibility: philanthropic, ethical, legal and economic. Carroll named these four types as "the four faces of corporate citizenship".

Economic Responsibility: To be profitable, to use the resources effectively and to take strategic resolutions on the business functions.

Legal Responsibility: To behave in accordance with the law and regulations determined by the legal authorities.

Ethical Responsibility: To behave in accordance with the social norms and expectations beyond laws.

Philanthropic Responsibility: It covers voluntary contribution to activities that will increase the social welfare level and living standard.

In Carrol's study (1991) and in different subsequent studies on CSR, it has been attempted to reveal the performances of the companies in terms of four responsibility types and the relative importance they assign to these responsibilities by the number of explanations they made depending on the responsibility types. Thus, it is attempted to measure the CSR performances of the businesses. Carrol and many subsequent studies (Pinkston, 1991; Pinkston and Carroll, 1996; Visser, 2008) tried to explain the organizational effect or social results of CSR over the importance level assigned to the components.

However understanding the individual effects of CSR is as important as understanding the social and organizational effects. The responsibility behind this CSR is expressed "being responsible; being accountable". It means that the person connected to the action and its conclusions is not only the reason of the action but also the moral actor of it. The past actions of the actor and the moral responsibility for the consequences of these actions depend on this person. Saying to the person that he is responsible means that he accepts to behave in accordance with the qualities required by the work. He is expected to behave in line with the task (Argandona and Hoivik, 2009; 223-225). This shows that individual responsibility lies behind the corporate aspect of CSR. Although the CSR concept is taken as a corporate responsibility, corporate behaviour is the whole of the corporate behaviour and the behaviour of the individuals creating or affecting the institution. There are responsible individuals in the background of the corporate responsibility. Responsibility requires doing of correct things. Therefore, responsible individual has the high moral qualities like correctness, objectivity, justice and accountability. Persons or institutions with social responsibility are aware of their responsibilities against the society and have the feelings of being accountable and responsible for the work they assume (Scanlon, 1998).

In various studies based on the Turkey sample, there is perceptional and theoretical discussion on the importance assigned by the accountancy professionals on the social responsibility concept. Otlu (2002), in his study to reveal the degree of compliance with the social responsibility concept by the accountancy professionals, studied the concepts of social responsibility, social responsibility in accountancy, social accountancy and social balance sheet. In the conclusion of the study, it has been argued that the accountancy

professionals need to consider the social responsibility concept not for the results of the accountancy procedures but for the accountancy processes.

Güneş and Otlu (2003) produced an survey on the importance given by the accountancy professionals on the social responsibility concept. The study revealed that 60 % of the accountancy professionals care about the social responsibility concept.

Özalp, Tonus and Sarıkaya (2008) made a different approach on the subject and conducted a study to reveal the social responsibility and business ethics perceptions of the students of the faculty of economics and administrative sciences. In their study, the authors argued that the social responsibility perception varied depending on the departments and gender of the students of the concerned faculty.

Özmutaf, Çelikkol and Çelikkol (2009) dealt with the idea of social responsibility in terms of the business image. The study showed that the social responsibility had a positive effect on the business image.

Tükenmez and Kutay (2005), aiming to determine the way of moral decision taking of the accountancy professionals, conducted a survey on 37 certified public accountants and independent accountant and financial advisors. The study underlined the finding that the Turkish society had no sensitivity for moral principles when the sample is taken into consideration. Accordingly, it was stated that moral insensitivity had important effect on the decision taking process of the accountancy professionals.

When we consider the Turkey sample, although there are some studies on some personal values of the accountants and on their CSR perceptions, we don't see any study dealing with the way of one's perception of itself, that is self esteem. However, self esteem, consisting of self confidence, self trust and self complacency, is the judgement reached and the attitude developed by the individual by taking his self as an object (Andre and Lelord, 2007). Self esteem consists of liking or disliking one's self. Self esteem is "the satisfaction or appreciation level decided by talent, importance and value as a result of self evaluation" (Coopersmith, 1967). A person doesn't need to have high qualities to like and respect himself. Self esteem is the condition of self complacency without over or underestimating oneself and it is a positive spiritual condition allowing self acceptance and self trust (Yörükoğlu 2000).

Self esteem is not only one of the major topics in the area of children and development psychology but also one of the important topics in the management science as well as the adult psychology. Self esteem is the essence of the fourth stage esteem needs defined in the Maslow's Hierarchy of Needs which is the basic point of the conventional management theory. Esteem needs are explained as the need for self esteem and for esteem from others (Galpin, 1996). Maslow argues that an individual has to have a healthy self esteem to be really efficient and successful. According to Maslow, self esteem has two origins: First, the affection, respect and acceptance that the person receives from

himself and from the people he cares about. The second the is the competency and success feelings of the individual about himself (Joseph, 1994). Self esteem also makes the foundation of the fifth stage self-actualization need.

According to Alderfer, who divided human needs into three basic groups like existence needs, relatedness needs and growth needs, self esteem is included in the growth needs (Hersey, Blanchard, & Johnson, 1996).

When viewed from the Herzberg's Motivation-Hygiene theory, self-esteem and self-actualization are among the business qualities that provide motivation for the human development. That means the business conditions that allow self esteem and self actualization are direct motivation resources and increase the work satisfaction of the person to make him more efficient (Kerns, Riley, & Jones, 1987; Hersey, Blanchard, & Johnson, 1996).

According to McGregor's Theory X and Theory Y and William Ouchi's Theory Z, self esteem is taken as the inner motivation element for the better work performance by the person and it is emphasized that this element would have a positive effect on the work satisfaction and work performance (Kern, Riley & Jones, 1987; Bolman & Deal, 1991). This positive relation expected between the motivation and performance relies on the Victor Vroom's Expectancy Theory. According to this theory, needs result in motivated behaviour. Therefore, the individual with self esteem will have a better work performance to be awarded and meet his need for respect (Hersey, Blanchard, & Johnson, 1996).

The fact that the individual finds himself sufficient to meet the expectations of the society as a part of the institution he is in is one of the important factors that foster self esteem. To be approved by the society deepens self esteem by fostering both self trust and self confidence. Social responsibility perceptions encourages behaviour conforming to the interests of not only a certain interest group but also to the general interests of the society. Therefore it results in social approval and appreciation. This condition is a source of inner motivation especially for the individual as explained above. Fort this reason,a perception of social responsibility that only represents the interests of the shareholders affects self-esteem negatively,however,a responsibility perception that take all the interest groups (in other words,all stakeholders)  into consideration affects self-esteem positevely.

H1a: Increase of CSR perception focused on protecting the interests of the shareholders affects self-esteem negatively.

H1b: Increase of CSR perception focused on protecting the interests of all stakeholders affects self-esteem positevely.

Tükenmez, Kutay and Akkaya (2008) stated that the self esteem is the second most important value of the accountants. This finding is consistent with the findings of the study conducted by Swindl et al. (1987). As the studies indicate, self esteem is a personal value given importance by the professionals,

therefore, it is inevitable that it will have a positive motivational effect on the business satisfaction and performance.

It is seen that the self esteem is an important component in the studies dealing with the core self evaluation. This kind of studies covering both Turkey sample and the world sample, significant and positive interactions are determined by the work satisfaction and work performance (Gürbüz et. al., 2010; Bono and Judge, 2003; Judge et al. 2005). Judge and Bono (2001), addressed to the self esteem-work performance relation with the meta analysis in their study where they dealt with the core self evaluation qualities. They first included the findings of (1979) on the existence of the inconsistent relations between the self esteem and work performance. The authors emphasized on the positive correlations observed between these two variable in some cases stated by Brockner (1979).

H2: Increase in the self esteem has a positive effect on the work performance.

An organizational environment where the CSR perception level is high since the CSR applications are successful not only increases the self esteem of the employee but also creates a positive ground in the sense of working conditions and work relations and therefore becomes a factor that has direct effect on the performance of the employee. The basic idea under this is the fact that the performance is not affected only by the inner evaluations of the person. Therefore it is natural to expect that CSR will have a direct effect as well as the indirect performance increase to be created through the self esteem. Hence the individual caring to satisfy the expectations of the concerned parties will make an endeavour for this.

H3a:Increase of CSR perception focused on protecting the interests of the shareholders affects bussiness performance negatively.

H3b:Increase of CSR perception focused on protecting the interests of all stakeholders affects bussiness performance positevely.

### III.Methodology

In this study designed on the basis on the theoretical assumptions, responsible accountancy professionals have been taken into consideration in realizing the preparation of the financial statements used for informing the shareholders and in realizing the financial procedures. For this reason, measurement has been made on the responsibility perception level of the participants working as independent accountant and certified public accountant (ICPA, CPA) against their partners and all shareholders with whom they have a business relation. Then analysis has been done within the framework of the following research model on how this perception level affects the self esteem and work performances of the same people. LISREL 8.4 has been used in the model analysis.

*A.Sample and Data Collection*

This study examines the relations between social responsibility and self esteem as well as its effects on the work performance. It has been applied in Kocaeli, Yalova, Sakarya, Düzce and Bolu provinces generally referred to as Eastern Marmara. The data has been collected through survey from the financial advisors and certified public accountants who work as accountancy professionals to organization with 50 or more employees in these provinces. In the selection of the participants of the study, consideration has been given to those with a minimum experience of 2 years.

242 surveys of the total 800 sent to the participants have been returned and total 229 surveys have been included in the study as some of them has not been answered and some has been answered incompletely (return ratio has been calculated as 28,63%). Besides 31,4 % of the participants are female and 68,6% are male. The age distribution of the participants range between 20-71 years and 30,7% is in the age range of 20-30 years; 31,7% is in the age range of 31-40 years, 37,6% is in the age range of 41-71 years. Their corresponding work experiences vary between 2-12 years. When we consider their education status, 18,7% of the participants have high-school education only, 14,7% of them have two year degree, 64,4% have bachelors degree and the remaining 2,2% has postgraduate degree. 7,2% of the participants are certified public accountants and 92,8% of them are independent accountant and financial advisor.

*B. Measures and Research Model*

In the measurement of the variables used in the research, the scales which were previously used in the literature have been used. The basic reason of this approach is that their reliability has been tested and ensured by both national and international works.

In CSR measurements, the scale developed by Singhapakdi et al. (1995) has been used. That measures an individual's perceptions of the importance of ethics and social responsibility (PRESOR). This PRESOR scale consists of general statements about the importance of ethics and social responsibility to an organization's overall effectiveness. The scale consists of the aspects like "Ethics as a prima facie duty" which emphasizes the short term interests of the partners in particular and "Ethics as a long term, top priority" which underlines the ethical responsibility observing the long term interests of all stakeholders. "Ethics as a 'prima facie' duty" aspect consists of five reverse questions and includes the expressions that consider the satisfaction and profit objective of the partners and support a responsibility understanding ignoring the interests of the other partners. The high values obtained for this aspect mean that the ethics and responsibility perception are

considered as a task and not associated with the long term success of the business. The only responsibility is the one before the partners and what is important for the partners is the profit. Therefore, under our study, this aspect has been taken as the responsibility perception for the partners and high values have been interpreted as an indication of reduced social responsibility perception and low values have interpreted as an indication of increased social responsibility perception. The reason is that a perception for protecting only the interests of only one group contradicts with the ethical values and social responsibility understanding for all stakeholders.

In contrary, the second aspect comprising 8 items and associated with the long term business effectiveness by affecting the ethical responsibility against all stakeholders is considered as CSR perception. All items of CSR were measured on a five point Likert-type scale where 1 = strongly disagree and 5= strongly agree. Different evaluations of the aspects cause that the hypothesis  become different in terms of two different aspects. Because, having the interests of the partners in the first place, that is high scoring of the shareholder aspect, means the decrease in the CSR perception. Therefore, it is expected that the effects of the shareholder aspect and stakeholder aspect will have opposite marking for the shareholder aspect to be negative (H1a), and for the stakeholder aspect to be positive (H1b). It is expected that the same effect will be dominant in the relation between the CSR perception and work performance.

Self-esteem was measured by Rosenberg Self-esteem Scale (RSE). The RSE was translated into Turkish by Çuhadaroğlu (1986) as "Rosenberg Self Esteem Scale". The accuracy of the translation was verified by three professors at Hacettepe University. It is a 10-item self-report measure of global self-esteem. It was originally developed to measure adolescents' global feelings of self-worth or self-acceptance. The RSE was designed as a Guttman scale, which is a six-item scale ranging from 'strongly agree' to 'strongly disagree'. It is also scored as a Likert scale, which is used in this study. It consists of a list of statements dealing with general feelings about self, involving a statement (e.g. "I take a positive attitude toward myself" or "I certainly feel useless at times"). Five items are worded positively (items 1, 2, 4, 6, 7), and five negatively (items 3, 5, 8, 9, 10). All items were measured on a five point Likert-type scale where 1 = strongly agree and 5= strongly disagree. Scores range from 10 to 50, with higher scores indicating higher self-

esteem. Rosenberg's study in 1965 was conducted with 5,024 high school juniors and seniors from 10 randomly selected schools in New York State. In this study, the scale was found to have high reliability: test-retest correlations are typically in the range of .82 to .88, and Cronbach's alpha for various samples are in the range of .77 to .88.

Subjective measurement approach has been adopted in the measurement of the work performance and the participant is requested to score his own performance comparatively. For this purpose, triple scale developed by Shields et al. (2000) has been used. Shields et al. developed this scale with their work they conducted on 358 design engineers and they reached the 0,83 Cronbach's alpha value. All items were measured on a five point Likert-type scale where 1 = extremely low and 5= extremely high.

Figure 1: *Research Model*
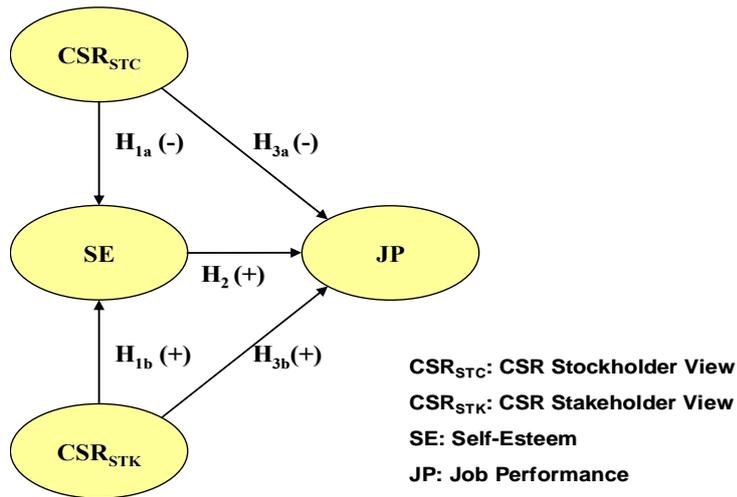


C.Data Analysis and Descriptive Statistics

SEM and LISREL have been used in the test of the research model and in the analysis of the mutual relations between the variables. In the control of the validity and reliability of the scales used under the study, confirmatory factor analysis and reliability analysis have been made. As a result of the 1st stage confirmatory factor analysis, the Cronbach's Alpha reliability values for the variables have been observed respectively as SE 0.80, CSRStc 0.82, CSRStk 0.86 and JP 0,82. Table 1 includes the standardized factor loads obtained for the variables where confirmatory factor analysis has been applied. Model statistics NFI=0.86; NNFI=0.92; CFI=0.93; RMR=0.074; GFI=0.84; Chi-Square=547; df=285; P-value=0.000; RMSEA=0.064 refer to an acceptable harmony. Both

reliability and loading coefficients of the values in Table 1 are in an acceptable level when compared with the similar works where PRESOR scale is used like Shafer et. al. (2007). The compliance indexes of the model are in parallel with the acceptable compliance criteria of Segars and Grover (1993). Since the structural validity of the variables is verified before by the factor analysis, other assessments on the model can be done.

Table 1: *Confirmatory Factor Analysis' Standardized Factor Loads*

| Items | CSR$_{Stc}$ | CSR$_{Stk}$ | SE | JP |
|---|---|---|---|---|
| Item1 | 0,52 | | | |
| Item2 | 0,73 | | | |
| Item3 | 0,76 | | | |
| Item4 | 0,56 | | | |
| Item5 | 0,54 | | | |
| Item1 | | 0,65 | | |
| Item2 | | 0,70 | | |
| Item3 | | 0,72 | | |
| Item4 | | 0,66 | | |
| Item5 | | 0,48 | | |
| Item6 | | 0,57 | | |
| Item7 | | 0,42 | | |
| Item8 | | 0,43 | | |
| Item1 | | | 0,47 | |
| Item2 | | | 0,61 | |
| Item3 | | | -0,58 | |
| Item4 | | | 0,60 | |
| Item5 | | | -0,69 | |
| Item6 | | | 0,48 | |
| Item7 | | | 0,63 | |
| Item8 | | | -0,26 | |
| Item9 | | | -0,58 | |
| Item10 | | | -0,44 | |
| Item1 | | | | 0,74 |
| Item2 | | | | 0,92 |
| Item3 | | | | 0,77 |

When we consider the definitive statistics and the correlations values between the variables with confirmed validity and the confirmatory factor analysis, we notice that, as the average perception, the highest value belongs to SE with 4.08 and JP with 3.97 and the lowest value belongs to CSR-Stockholder with 2,49. When we examine the correlation values, we notice that

the highest significant correlation is between SE and CSR-Stockholder (-%31,9) and the CSR-Stockholder has a significant correlation in all variables. When we evaluate the correlation results in general, we see that the variables other than CSR-Stockholder have a binary common variance among themselves.

Table 2: *Correlations, Means and Standard Deviations*

|        | CSRstc   | CSRstk  | SE      | JP  | Means  | Std. Deviation |
|--------|----------|---------|---------|-----|--------|----------------|
| CSRstc | 1        |         |         |     | 2,4933 | 0,88203        |
| CSRstk | -0,142*  | 1       |         |     | 3,9666 | 0,56829        |
| SE     | -0,319** | 0,183** | 1       |     | 4,0868 | 0,57837        |
| JP     | 0,133*   | 0,066   | 0,215** | 1   | 3,9715 | 0,65425        |
| * Correlation is significant at the 0.05 level (2-tailed). |||||||
| ** Correlation is significant at the 0.01 level (2-tailed). |||||||

## IV. Findings

When we consider the SEM results applied for the test of the structural model and hypothesis suggested in the study, we observe that the increase in the CSR perception is generally effective on all variables. Figure 2 illustrates the relations between the findings and variables obtained in the model analysis.

Figure 2: *SEM Results*
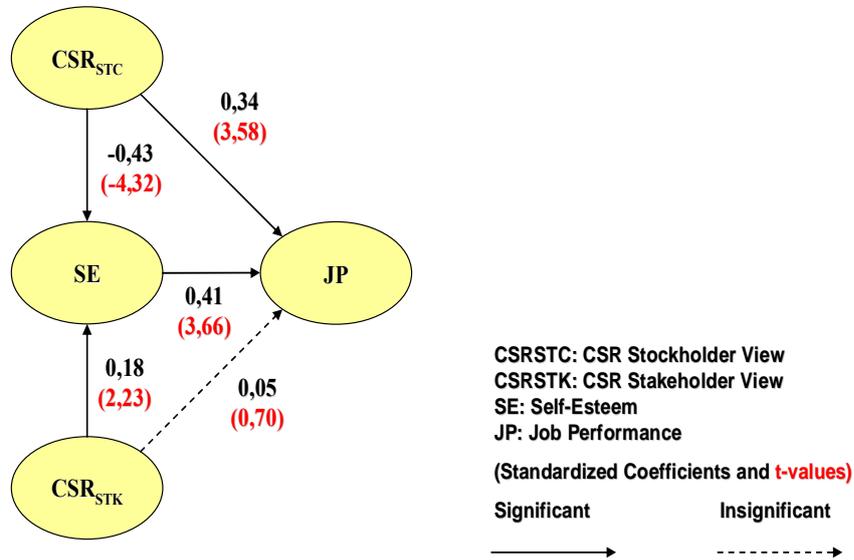


NFI=0.86; NNFI=0.92; CFI=0.93; RMR=0.074; GFI=0.84; Chi2=547; df=285; P-value=0.000; RMSEA=0.064

We notice a negative relation with a standard effect level of -0,43 between the perceived effect of the CSR perception aspect that focuses on the satisfaction of the short term partner interest taken in two components like partner view and stakeholder view and the self esteem of the accountancy professionals. This reveals that the increase in the perception for the observation of the interests of a certain group harms (reduces) the self esteem of the professionals and the decrease in the observation of such short term interests that is the consideration of the interests of all stakeholders increase the self esteem. Similarly, giving importance to the observation of the interests of all stakeholders increases the self esteem in a standard effect level of 0,18. When we consider the relations between CSR and self esteem, the R2 value has been realized in a level of 25%.

Another remarkable point in the findings of the study is the existence of a relation between the self esteem and work performance with positive standard value and with significance as high as 0,41. In order to control the intermediary variable effect of the self respect, the relations between self esteem and the other variables are controlled gradually and the model has been analyzed again. No differentiation has been observed in the relations between the variables in these analysis. This finding shows that self esteem has a direct effect on the work performance. The confirmation of this direct effect reveals that the CSR perception also has a direct effect on the work performance through self esteem. $CSR_{Stc}$ and $CSR_{Stk}$ provide indirect work performance with a standard effect level of -0,176 (-0,43*0,41) and 0,073 (0,18*0,41) respectively. The total variance on the work performance (R2) is around 16 %.

When we study the direct effects of the CSR perception on the work performance, we notice that in cases where the interests of the partners are in the first place, the professionals are affected by this and have a higher work performance with a positive standard effect level of 0,34. This indicates that the professionals have a tendency to strive to satisfy the partners despite they care for CSR.

According to the findings, H1a, H1b and H2 hypothesis suggested as the research hypothesis have been accepted, H3a and H3 b hypothesis have been refused.

## V. Conclusion

In contrary to the previous studies, this study examined the effects of the CSR perceptions, in terms of the accountancy professionals, on self esteem, the most fundamental value, not the relations of the CSR perceptions with the professional respectability or professional ethical values. Therefore, it gives a different point of view for dealing with the effects of CSR on the individual.

Like the other studies in Turkey and the world dealing with self esteem, this study includes high importance given to the self esteem variable by the accountancy professionals participating in the study and it has had the highest

average value in terms of the variables of the study. The improvement in this personal value which is given so much importance from the professional point of view has been tested and proven in the research model as a situation expected to increase the work performance of the individual. The experimental findings support that the people with higher self esteem have higher work performance perception. In performance evaluations, the individuals were asked to evaluate their conditions in accordance with the standards, competitors and general performance levels. This subjective evaluation reveals that their self esteem and thus the self confidence are a inner motivation means for the work performance.

Another topic with higher priority is the existence of the effects of the CSR perception on self esteem and the work performance. It is important that the present study focuses on this point which has not been addressed in the pioneering studies on the subject. Hence it has been observed that the CSR perceptions of the accountancy professionals have a direct and significant effect on their self esteem. It has also been seen that this was confirmed in both aspects in terms of the two dimensional PRESOR scale. Therefore, we observe that the CSR perception is important not only for its effects on institutions and societies but also for its effects on the personal values of the professionals. This effect is spread to a broad application area when we consider that the personal values affect the behavioural results like work performance.

It is seen that the results on the general CSR perception have consequences on the theoretical average for the sample taken in the study. This indicates that responsibility perception exists and is cared for the participants.

Although there are some limitations like the generalizability of the study is limited because of its sample and the lack of comparability because of the fact that there are no previous similar studies, the findings reveal that the professionals have a social responsibility perception against the society and the increase in this perception provides a motivation that increases their self esteem and work performances. This relation is an important point that needs to be considered carefully today when the professional standards and ethical values are discussed frequently.

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