



The study of relationship between social responsibility and the complexity of corporate finance reports

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Abstract-The aim of this study is to investigate the relationship between social responsibility and the complexity of financial information of firms listed in Tehran Stock Exchange. For this purpose, for analyzing social responsibility, data envelopment analysis method is output-oriented model and FAG index is used to measure the complexity of financial reports. To test the research hypothesis, the information of 152 members accepted in Tehran Stock Exchange was used during the period of 2011-2017. The results show that there is a positive and significant relationship between social responsibility and complexity index (FAG).

Key Words: Financial Information Readability, Social Responsibility, Data Envelopment Analysis

1- Introduction

Organizations have wide social, economic, and environmental responsibilities for their employees, shareholders, customers, government, suppliers, and all