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**Measurement of the Social Costs and the Extent of its' Effects on  
Social Betterment**

**A Field Study on Five Star Hotels in Jordan**

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# **Measurement of the Social Costs and the Extent of its' Effects on Social Betterment**

## **A Field Study on Five Star Hotels in Jordan**

### **Abstract**

This research paper tried to shed light on the importance of social responsibility in working environments, and to define some of the basic concepts for social performance, as well as attempting to design and implement an accounting framework that supports the Jordanian hotels sector, to enable the measurement of the social costs by implementing it on some companies in this sectors represented by hotels, in order to get to the results of the accounting programs of these hotels, in a way that aims to produce accounting information that shows the new roles of the accounting programs. This aims to determine and measure the extent of the effect of the leisure on the community, and showing social goals of the hotels through focusing on the reports and spreadsheets of the hotels. The research report concluded that the social costs and social responsibility are very important issues to the Jordanian hotel sector, and the costs are directly related to the income of these hotels. The report also concluded that the social costs can be measured for employees, customers, communities and the environment, and can be shown in a cost analysis in a very clear and precise way. In addition these costs can be measured in different ways and through special equations that are unique to hotels even though there are many difficulties and obstacles to do this because of the many variables associated to it.

The Jordanian hotels are in agreement in the conservation of the environment and bearing the responsibility of this based on specific guidelines. The study also showed that the framework constructed to measure the costs can be modified to accommodate for different sizes, activities and structures of the companies.



**Introduction** :

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**Research Problem** : \_\_\_\_\_( - )

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: **(Social Responsibility Accounting)**

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: **(Jordan Hotels Est.)**

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( Star Category

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**: ( Social Approach )**

( Social Welfare )

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: ( **Social Benefits and Returns** ) .

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: ( **Social Net Income** ) .

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: ( **Social Equity** ) .

. ( Ramenathan , 1970, p.523)

: ( **Stakeholder** ) .



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: ( **Net Social Assets** ) .

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: ( **Social Disclosure** ) .

. ( Mueller ,1984,p.227) .

: ( **Social Audit** ) .

. ( Sethi ,1972,p.33)

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Arabic Previous Studies

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**Foreign Previous studies :**

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( pp120-121 Irwin )

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( Seidler & others ,1975,p.3 )

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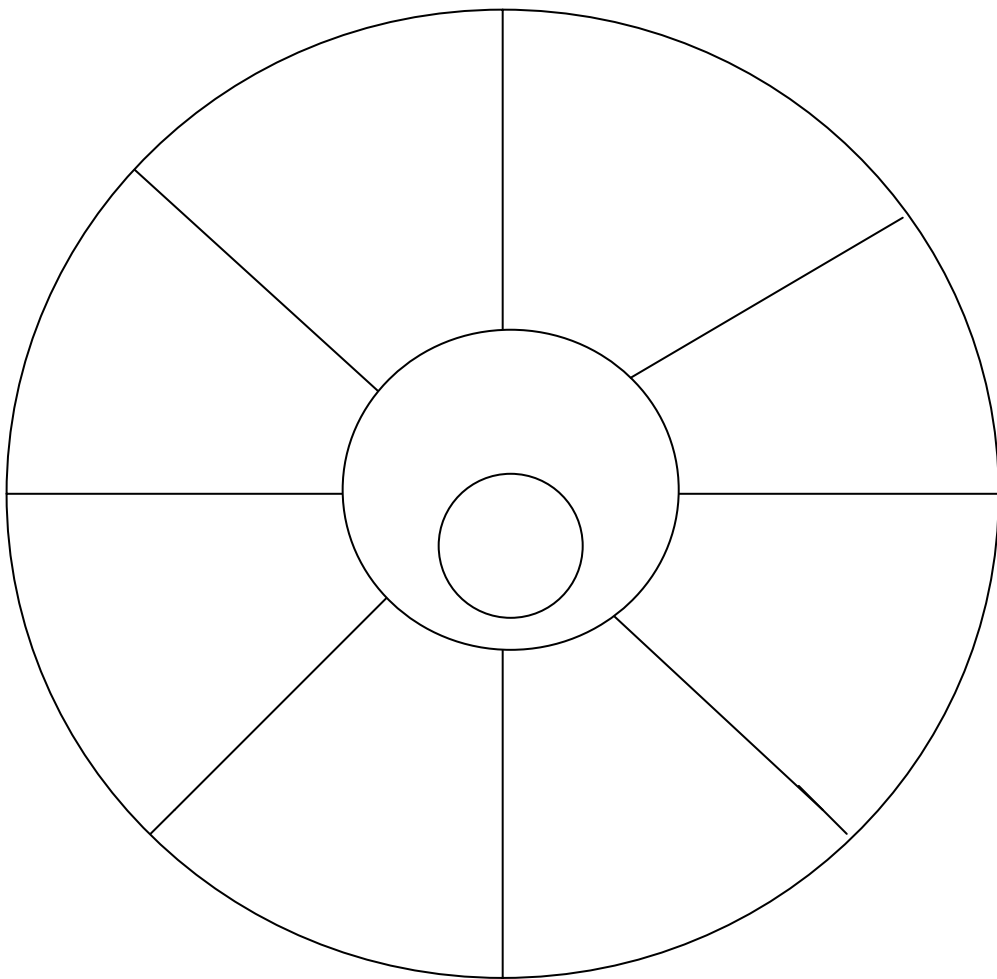
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O. C. Ferrell and John Fraedrich, Business Ethics: Ethical Decision Making and Cases, Second Edition, Houghton Mifflin Company, USA, 1994, P. 15.

( Social Contract Theory )

Shocker and Sethi )

: ( ,1974,p.67

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( K.Davis & R.Blomstrom )

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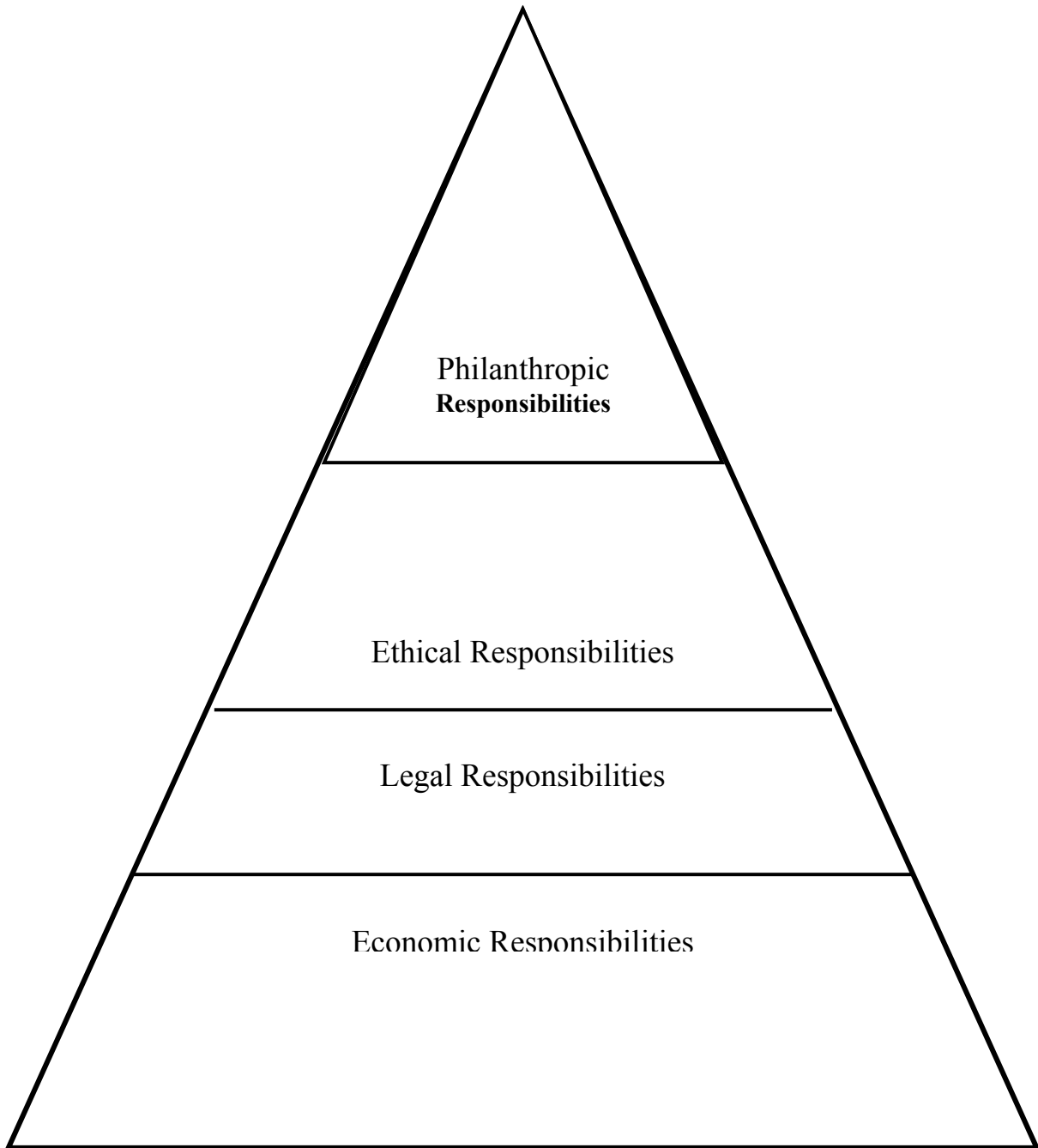
( A.Carroll ,1989 )

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. (Carroll ,1991,p.42) "

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Ariche B. Carroll, "The pyramid of Corporate Social Responsibility Toward the Moral Management of Organizational Stakeholders", Business Horizons, Indiana University, July / August 1991, P. 42.

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. ( Fraedrich ,1989,p.69-87) .

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– ( Linowess , 1970 m p.836 )

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" – ( S. Mobley ,1970 )

. ( Mobley ,1970 ,p.762). "

( Ramanathan ,1976 ,p.519 )

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( Gray and Perks ,1984)

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. ( Mueller and Other ,1984 ,p.272) . "

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.(EPA, 1995, P. 34)



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- ( Hotel Suites ) \*
- ( Motels ) \*
- ( Comping ) \*
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