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Explanatory Model of Professional Ethics to Promote Social Accountability in the Iranian Government Organizations

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Abstract: Organizations are one of the most important social institutions today that the scope of their impact on various aspects of human life is very wide. These institutions grow in the social environment as a complex system, always in direct interaction with their internal and external environment. On the one hand they want to succeed, survive and move from the status quo to desired status and the success based on how to communicate and interact correctly with the environment. Professional ethics of this interaction arises and how to organize the communication behavior of its nature as a legal entity on the environment. The first outlines professional ethics and social responsibility were discussed. Then, through scientific studies and library, 33 indicators in the framework of professional ethics (individual, organizational and cross) was set up to enhance social accountability that by the use of these indicators can be appointed to promote social accountability; in other words, the rule of professional ethics, will be effective to the very dramatically reduces tensions and success in achieving the target and government agencies and will lead to promote social accountability.

Key words: Professional ethics, social responsibility, professional ethics, personal, professional and organizational ethics, professional ethics cross

INTRODUCTION

Today's approach can be considered a return to rationality and morality. Humanity is going to be different after a period of intellectual and moral approach in providing material and spiritual needs of his own. In this sense, can be regarded ethics as the center of future global developments (Horton *et al.*, 2007). Among the issues of ethics in public management scholars have significance and has played a key role in the structure of the social system and a few years ago through research and studies, efforts to explore solutions to ethical problems and provide several mechanisms to improve ethics in the public sector have been raised (Salajegheh, 2013).

Professional ethics is applied and structural system that tries to identify potential conflicts and to offer the right solutions (Campbell and Thiessen, 2010). A large influence on the activities and results of various measures on the organization and increase productivity and efficiency, improves communication and reduces the risk degree.

The rule of professional ethics in the organization can be very significant to the organization in order to reduce tensions and successfully assist in achieving the goal of effective and the organization's response. On the other hand accountability is a fundamental mechanism of enforcement that is necessary for any social system (Michels and Meijer, 2008). The questioning and the challenge of taking on the responsibility entrusted with the introduction of accountability (Duff, 2009). Generally is as a social mechanism that has obligation to explain and justify his actions. Thus, social accountability is an important moral and ethical aspect and to understand to meet the exchange, due to the limitations of accountability is critical (Messner, 2009).

The ever-increasing complexity and increasing immorality and illegality in respect of managers and leaders to create workplaces and maintain professional ethics and social responsibility in all organizations is necessary (Ebrahim and Weisband, 2007). The root of many of the behaviors and activities of the directors should be moral and ethical values and social responsibility traced and all managers must engage in work that is accepted by society and consistent with its values the issue with regard to the essential duties of government agencies is important and should be studied and contemplated to strengthen their professional ethics in their commitments are expressed through the promotion of social accountability and ensure that these commitments are now spread throughout the organization and increase public accountability. According to the

above aim of this study is to identify the aspects and different approaches to the study of professional ethics and social accountability, the answer to this question is which model of professional ethics can be presented in order to improves Iran's state social accountability in organizations?

Professional ethics: The root word "ethics" is derived from the Greek word Ethikos means "authority, customs and traditions". This term describes the many uses of mood or behavior sometimes means systematic knowledge (Gharamaleki, 2016). Ethics also pointed to the social contract of right and wrong and so widely shared that become the basis for a consensus (Reynolds, 2012).

Ethics is the study of human right and wrong moral choices and can be defined as a set of ethical values that distinguish between right and wrong behavior creates (Haroon *et al.*, 2012).

Turing the term ethics to professional ethics give it a thick meaning, because the "professional" has expertise concept. On the other hand professional definition is a frame of mind, a combination of theory and knowledge in practice, a social dignity and moral standards and has its own special value (Danaeefard and Alvani, 2011).

Historically, the development of norms of professional ethics for the first time began in the 1920s. This issue was discussed for the first time in the framework of the United Nations. By definition of Routledge Encyclopedia, professional ethics, similar parts can be seen, although the idea that certain ethical rules should especially given professional jobs in the past, when the Hippocratic oath for doctors were needed was common (Khaki, 2013).

Generally, professional ethics recognized as a field of study that has a new type of communication is very different from traditional behavioral and social relations. The new definition of professional ethics can be defined as a system of norms that ethics and professional conduct that can be determined by the system and in everyday interactions. It also states that the moral accountability is not for the individual but for all people in a specific profession (Rahman *et al.*, 2010). As well as professional ethics as have explained a specific and formal documentation consists of a set of guidelines provided by the company which is present and future policy for ethical behavior of employees and managers in foreign and society in general (Singh *et al.*, 2005).

Another aims of professional ethics is determining moral accountability. They are familiar with these ethical standards and commitment to moral and professional people working in an institution and as a result, improving the social status of the institution or organization in the community and helps it affected people (Najafi *et al.*, 2014).

On the other hand the standards of professional ethics normally be established to achieve three main objectives: ensuring compliance with the highest ethical standards in the people than in encourage and promote solidarity among employees play a role in solving tribunal disputes arising between employees and staff together with the clients. Kadvzyr, one of the characteristics of people who have professional ethics and "uphold and respect the values and social norms" knows that on the basis of the characteristics of these people is respect for social values, participating in social activities. In the difference between ethics and social responsibility, "Ronal Bert" and "Griffin", said: Ethics, on the behavior of individuals within the organization but social responsibility, learn how organizations deal with employees, shareholders, investors, clients and creditors and stakeholders in general (Moshabaki and Shojaee, 2010). Pennio divided dimensions of professional ethics into three aspects.

INDIVIDUAL ASPECTS (PERSONAL COMMUNICATION) OF PROFESSIONAL ETHICS

Individual ethics in organizations is what moral and their behaviors employees show in their personal lives (Hosseini, 2012). Individual morality is based on the fact that how a person acts in an organization affects. From another perspective includes a set of values and beliefs of individual professional ethics, education and spiritual development, standards and ethical framework (Richard, 2001). According to Soltani in moral formation of the individual factors and features include: personal morality, self-knowledge and self-control. Essentially, humanity's moral action is in response to different environments that surround him and he can only have normative life when he give appropriate responses to each of these factors in its periphery. Ethical action following table shows the factors and different environments affecting him (Table 1).

As can be seen from Table 1, the man tries to behave and act in a manner that is consistent with the surrounding factors. Responding to a neglect of other factors and the one-dimensional and limited human factors and human perfection will remove him. Ethical codes affects the attitudes of managers, the moral forces affect the service provider, because these codes, ethical expectations to create a transparent and sustainable behavior may help employees in different situations (Clare, 2004).

Table 1: Moral action and the factors influencing him

Variable	Individual factors	Social factors	Organizational factors	Professional agents
Moral action	Fulfillment of individual	Treatment according to the	Treatment according to	Treatment contrary to
	aspirations resources	norms of social behavior	the norms of corporate	professional standards

(Adapted from the Sultan, 2012)

ORGANIZATIONAL ASPECT (INTERPERSONAL COMMUNICATION) OF PROFESSIONAL ETHICS

Kathryn G. Denhardt said "corporate ethics is the process of independent review decision criteria, based on prevailing social values within a given organizational boundaries with regard to professional and personal accountability" (Denhardt and Denhardt, 2007) are factors that after person attending the organization affect on morality of new behaviors the main organizational factors can be cited as follows: organizational rules and regulations, corporate culture, organizational structure, etc.

Moral responsibility plays an important role in increasing the efficiency and effectiveness of the organization and the organization is more ethical, more successful and the failure to come to him, in the final analysis, lack of professional ethics is one of the most important factors we found it (Ahdframrz, 2009). Factors such as leadership, management and communication with colleagues, subordinates and elites associated with the system of reward and punishment, expectations of colleagues, regulations and procedures, organizational culture and atmosphere are in this area.

ULTRA-ORGANIZATIONAL ASPECT (PERIPHERAL)

Ultra-organizational factors (environmental and ultra personal) all the factors that are outside the boundaries of the organization and to all or part of the potential effects are usually external environment, including government departments, social, cultural, economic and financial resources. These parts are gradually or ultimately affect the organization and in the process of shaping the moral values of influence.

One of the most important social institutions is organizations today that the scope of their impact on various aspects of human life is very wide. On the one hand they want to succeed, survive and move from the status quo to desired status and the success of Ron how to communicate and interact correctly with the environment. Professional ethics of this interaction arises and how to organize the communication behavior of its nature as a legal entity on the environment (Salavati *et al.*, 2013). Therefore, the requirements of social ethics,



Fig. 1: Dimension professional ethics

members of a given group require that all people act in a manner to protect and enable the development group.

Organizations for excellence and contribute to sustainable development and good competition must strengthen and develop personal ethics, self-knowledge and self-control employees to create corporate ethics based on individual elements of organizational factors and effective cross ethical organization to get used to the. In this study such as personal, organizational and professional ethics cross is used as follows (Fig. 1).

Social accountability: Social accountability is complex and chameleon species that is now a common word (Mulgan, 2000). In some countries language the word "accountability" does not exist and often the closest word is the word responsibility. In English, means "required to pay the account" (Vaziri, 2008).

The concept of accountability is presented in all communities in public sector organizations, private and non-profit with a high level of common sense and consensus about it is difficult (Pollitt and Hupe, 2011). The most basic to the concept of accountability is reaction toward a person for performance.

Molgan attract our attention to what it described as "concept-driven" of accountability. In this is as sense, accountability as "action accountable for personal actions".

Change the concept of accountability can be related to structural changes in political science and public administration from the 1980s had happened (Rjvnz, 2011). What all the experts agree about its complexity, uncertainty and dependence is to meet the organizational context.

Social organizational accountability can be described as practical and realistic potential capacity of the

Table 2: The most important indicators of professional ethics promoting social accountability

Aspect	Promoting-social-accountability			
Individual	Membership in the group welfare			
	the importance of a clean environment			
	Lack of veiling and avoid people			
	Helping fellow			
	The responsibility for the environment			
	Support for people with disabilities			
	Pioneer in obtaining the services of			
	organizations supporting the environment			
	Respect the civil rights of individuals			
	The proper use of public facilities			
	Voluntary commitment beyond the tasks			
	Differentiating their place in society			
Organizational	Compensation for losses inflicted on others to carry out programs			
	Faithfulness to the norms of society in decision-making			
	Provide clear and timely service hours			
	Suitability of the service location			
	Non-discrimination in the enjoyment of employment conditions			
	According to the safety and health at work			
	Adopt flexible procedures in response to complaints			
	Lack of community involvement transfer costs to others			
	The right to use physical assets and intellectual property			
	Social audit executive			
	Seize emitter of greenhouse gases activities			
Ultra-organizational	Run the required standards in providing services to the public			
	Connect targeted to local and international social organizations			
	Report of the implementation of social obligations			
	Promote serving culture based on Islamic values in society			
	Uniform standards for accurate assessment of rights between generations			
	Efforts to empower the poor and the dispossessed			
	Contribute to the achievement of sustainable development and creating a better life for future generations			
	Promote the participation of local communities in the preservation and restoration of natural resources and the environment			
	Strengthen non-profit organizations to create added value civil			
	Social crisis prevention and quick solutions			
	There is monitoring mechanism and monitoring activities by citizens			

organization in order to meet the social expectations of the organization (Ahmadi and Araye, 2013). Also, according to Akerman is the degree of effectiveness of an organization's social accountability in show on track to assume social responsibility. More recently, the concept of social responsibility to has changed social organizational responsibility.

Frederick Bound, points out that the so-called new term corporate social responsibility is not grown that much and more basic forms of organizational, strategic and corporate social responsibility and in that organization really respond to social expectations (Ecimovic and Esposito, 2008). Respond to interest groups, charities, NGOs and other stakeholders that social accountability (Bovens, 2005).

Accountability can also be defined as a social relationship where an agent (person or organization) to explain and justify its actions a commitment to a number of other important factors (Bovens, 2005). Accountability involves interaction and social exchange as align and enforce the rules. Also, respondent) manager (right authority and the person wants answers) citizen (right question and answer sanction is imposed) (Bovens, 2005).

Donad with respect to Cochran and Vartyk compliance with the model and model Carol also stated that the concept of corporate social responsibility can escape and go out of the impasse definitions and semantic confusion about the social functions considered (John, 2006).

Compatibility with the environment and social audits for organizations accountable to the community is important (Pirieiro *et al.*, 2004).

Given the above, the concept of social accountability and specialization of roles is important (Mahboubi *et al.*, 2013). That should this concept in the fundamental values of democratic societies, on the principles of democracy, separation of powers, rule of law and good government effectiveness searched.

In this study, 33 indicators derived from scientific studies in the next 3 professional ethics to enhance social accountability were categorized as the following table is as follows (Table 2).

CONCLUSION

Given the importance of moral standards of professional studies (individual, organizational and ultra

organizational) that is conducive to the promotion of social accountability is as follows. To promote social accountability in terms of professional ethics individual, the staff should be member in the department of public works and be responsible for cleaning the environment and not show avoidance behavior to the people and help fellow human beings and be responsible for environmental and support people with disabilities and in obtaining the services of environmental advocacy organizations be pioneer and the civil rights of individuals, be diligent about the correct use of public facilities and be voluntary commitments beyond the functions and distinguish their position in society.

To promote organizational social responsibility in terms of professional ethics in the implementation of programs consider compensate for losses incurred by others and adhere to the norms of society in decision-making and give timely services during specified hours and to ensure the suitability of the service location and have not discriminate condition of employment and pay attention to safety and health and flexible procedures be taken in response to complaints about the lack of transfer fees and social contributions paid to others carefully and in connection with the use of physical assets and intellectual property right observe relevant and necessary social audit take place for plans and stop activities emitter of greenhouse gases.

To promote social accountability in terms of professional ultra organizational ethics should as much as possible providing services to the public standards compliance and local and international social organizations purposeful connection and be responsible for publish reports of implementation of social obligations and promote culture based on Islamic values and uniform standards used for accurate assessment between intergenerational rights and to empower the poor and dispossessed necessary efforts and sustainable development and create a better life for future generations assistance is essential And the participation of local communities in the preservation and restoration of natural resources and the environment are promoted and non-profit organizations be strengthened in order to create added value civil.

Final words by using parameters defined by the individual, organizational and ultra organizational professional ethics can lead to provided promoting all aspects of social accountability of government agencies Iran.

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