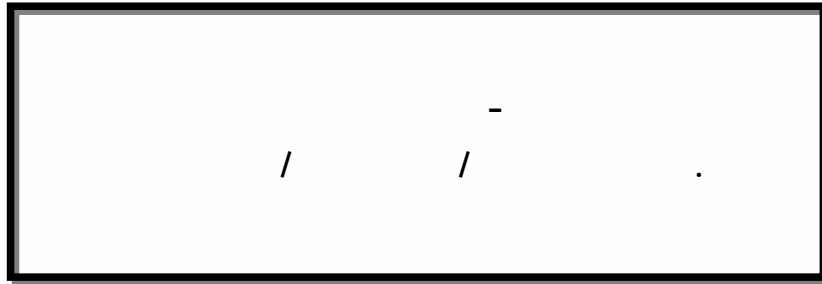


جامعة فيلادلفيا  
كلية العلوم الإدارية والمالية

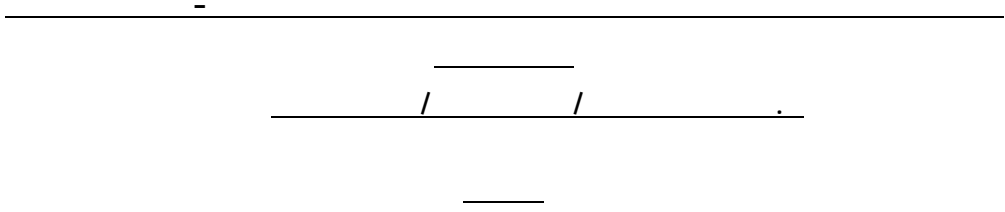
# المؤتمر العلمي الرابع

## الريادة والإبداع

إستراتيجيات الأعمال في مواجهة تحديات العولمة



15 – 16/3/2005



## **Abstract**

**The Role of Accounting Information for  
Measurement & Evaluation of Social  
Performance in Industrial Establishments  
(Field Study from Bahrain)  
Dr. Haris Kareem Alani**

This study attempts to highlight the role of accounting information in measurement and evaluation the level of social performance generated from industrial establishments, in order to show the extent of their adherence for social responsibilities. Recent economic development necessitates modifying the traditional economic model, which aims to maximize commercial profitability by imposing social dimensions to be the credit line in the feasibility of an industry.

**The determination of measurement and evaluation tools for social performance may lead to realize and apprehend the social returns generated from industrial establishments. As a consequence, this will maximize the social profitability and thus, social benefits. Therefore, reporting social performance for industrial establishments becomes binding in order to reflect the adherence of economic units for social responsibilities. The study discussed the dimensions of accounting information thoughts and the techniques used for the measurements of social performance to approach the result of the field study in kingdom of Bahrain.**

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