

The place of accounting to increase social trust

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Abstract: In every organization or institution, an effective accounting system causes the transparency of its financial information and more comfortable control of work. Many institutions need to absorption of the others helps and financial participation to success in promotion of their goals. This is impossible in institutions include capital market, banks, production firms, unless we can absorb the investor's trust. One of the ways for attracting people trust. To be transparency of financial activities is a way for trusting. This is feasible by a good accounting and auditing system. In this article we try to explain the role of accounting in increasing social trust. And we cannot obtain the social trust without dynamic and professional accounting and auditing.

Keywords: Trust, social trust (confidence), social capital, cultural capital, accounting

1. Trust

Trust is defined as a level of confidence and common affections and the affiliation of parties involved in a social relation about each other. Trust has an important role in communications and their continuation (Salehi, Amiri, 1998). Trust is one of the most important aspects of human relations and it's the basis of participation and cooperation between society's members. Trust increases the participation in different backgrounds include economic, political, social – cultural, and promotes the individuals' tendency to cooperate with the various groups of society. Trust is a bilateral calmness sensation associated with acceptance of speech, commitments, and behavior of trust like as: basic trust, interpersonal trust, empirical trust, generic (social trust), or generalized trust, expert system trust.

2. Social trust

Providing a specific and complete definition about social trust is too difficult work. Foguyama defines the issue of trust with a kind of economic approach. His theoretical basis and focus is on social capital preservation as a specific set of informal norms and values and the members who cooperate to each other and take share in it. Foguyama believes that these norms and values should include some attributes like sincerity, loyalty, and bilateral communications.

3. Cultural capital

Discussions and analyses of theories and laws concerning capitalism lead to the emergence of cultural capital as different from with economic capital. (Rooholamini, 1987:33). According to Bordier cultural capital refers to the knowledge and skills acquired by social activists through learning about cultural areas. Cultural capital often concerns prestige, status, and the contents of resources such as the arts of rhetoric's assuring other, convincing others, aesthetic preferences, and culture concepts (Hiler and Rokzby, 2002). According to him, commonalities in life style bring about particular habits which are not only feasible but also dynamic and active. Scientific studies show that culture requirements are the results and products of education. There is a close relationship between cultural activities and preferences on the one hand and education level on the other. Three forms of cultural capital are proposed by Bordier:

3.1. Personal and bodily capital

Personal and bodily capital is achieved through the individual's effort, experience, and intelligence. These kinds of capital (including memory and experiential, behavioral skills) are lost when the individual dies. They cannot be transmitted to others.

3.2. Objective cultural capital

Cultural inheritances like artistic masterpieces, technology, and scientific laws in the forms of books, documents and objects are owned by individuals and/or families. This type of cultural capital cannot be transmitted to others. And because of its exclusive use, availability, and peripheral benefits which it provides, it bears some educational impacts on its proprietors/proprietresses.

3.3. Institutional, regulatory capital

This cultural capital, supported by social Regulations and achievement of titles such as university degrees and profession licenses and permits, provides people with positions. It cannot be transferred to other, and its achievement presupposes specific requirements (rohoulamini, 1987:34).

Cultural capital, according to Bordio, includes the individual's consistent inclinations accumulated within him/ her through the socialization process. It encompasses goods, skills, and different types of legitimate knowledge. Bordio also considers education a symbol of cultural capital which has a significant role to play in Bordio's thoughts. Consumption sociology and lifestyle are based on this type of capital.

Rites defines cultural capital as a set of symbols, habits, manners, language styles, school and university degrees, tastes, and lifestyles which is informally common and widespread among humans. Calinz believes that cultural capital consists of resources like previously stored conversations in the memory, language style, different sorts of knowledge and skills, exclusive decision making rights, and respect right. (Ritrez, 2001:725).

4. Social capital

According to Zenoomka and Kolman social capital refers to relation choices in political, social, cultural, and economic dimensions for a social issue in the interactional network of the society. (Chalabi, 1997: 38). A social issue occupier's relation choices can function as a potential capital which turn into power, wealth, influence and knowledge resources. By social rank we mean the quantity and quality of the availability of the four aforementioned resources to the social issue. (Chalabi, 1997:38). Generally, emotional relationship choices of social position form the dominant aspect of social capital. Therefore, the individual who holds a higher rank is more influential and respectable. As a result, he can make a greater number of other people do what he wishes through assigning them some responsibilities. (Chalabi,1997:38). Hoary believes that authority relations, trust relations, and coordinated allocation of rights which establish norms come into being when individuals try to make best use of their personal resources, and they should not be considered as parts of social structures. They can be regarded as resources for individuals. Lori uses social capital to describe these resources. He maintains that social capital is a collection of resources within family relationship and social organization, which prove useful for the cognitive and/ or social growth of children or teenagers. These resources differ from individual to individual and may play a significant role in the development of their human capital (heidarizadeh, 2009) authority, trust relations, and norms form different kinds of social capital. Lori found the concept of social capital beneficial for the identification of social resources and introduced it to economy to develop human capital (kolman, 1999:459). Kolman believes that the relationship among people creates a form of capital called social capital. Social capital inventory is a potential resource which helps the individual and the family achieve their interests (Boisjoly & Duncan & hofferth, 1995:609). Kolman classifies social capital into two types: inside-the-home social capital and outside-the-home social capital. Inside-the-home social capital refers to the amount of time parents spend with their children. Outside-the-home relationship are considered within a larger society. There are more powerful norms to help family members than those to help others, (ibid: 610). This capital, under specific circumstances turns into economic capital.

5. Accounting

Every element in community , from individual to an industry or a branch of government , must decide on resources sharing. Accounting is a trend that helps decision- making in following stages and interpret their effects on business enterprise :

1-Entry 2 - classification 3 - abstract 4 - business transactions report

Accounting is a science. The major duty of accounting is to provide financial information for stakeholders in enterprise.

6. Accounting and social trust

The professional ethics is the basis of stable development of every vocation. Independence, honesty, and sincerity are the principles which guarantee the society's confidence in vocation and its job- holders. Accounting is related to assets of people. It causes to provide financial discipline, and financial discipline is a tool for attraction of people and investors' trust. With development of accounting and given to this matter that it is a pattern of social development , recognize and classify four kinds of accounting which were explained by Golatire and Andrian : 1-control accounting 2- financial accounting 3- managerial accounting 4- fortunate accounting society

In this classification, fortunate accounting society is a new and complete form of accounting which is related to social and trade effect. This kind of classification illustrates the relation between accounting and social trust. In accounting, when raw numbers transform into understandable numbers , customers perceive it better and cope with it more. They conclude that the accounting and auditing systems are tools to control and accordingly put confidence in it more. Employers are the stimuli of economic cycle. Therefore all accountants and employees should obtain their confidence in use of accounting and auditing to ensure the future of accounting career, additionally social trust also grows. Here confidence is the result of the subject transparency . So for its development, the accountants must maintain their own occupational independence to grow social confidence.

7. References

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