

Standardized Scale of Social Audit for the Extension Institution / Services

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ABSTRACT

Social audits make organizations / services more accountable towards society. It is being used as a management tool to assess the degree of success of various initiatives of the institution / services in terms of anticipated outcomes. It assesses the mechanics of accountability, degree and level of transparency, awareness and impact. To make social audit more scientific, a standardized scale is hereby developed to link the growth of social responsibility movement. This study was conducted in the twelve purposively selected districts of Bihar namely Banka, Bhagalpur, Patna, Nalanda, Munger, Purnea, Saran, Gopalganj, Muzaffarpur, Vaishali, East Champaran & Siwan. Out of each selected districts, two blocks were selected purposively. A cluster of two village panchayats from each of the selected blocks were identified. A sample of 40 respondents was selected from each Village panchayats and accordingly total 1960 respondents were interviewed for the purpose. An exhaustive survey was conducted on eight dimensions of Social Audit. Likert technique was used for constructing the scale to measure the Social Audit of Extension Institution/ Services. The steps which followed for scale construction were item collection, editing of items, item selection, reliability of the scale, validity of the scale, administration of the scale. The study revealed that out of fifty two items related to technological, economical, social, religious, technology transfer, legal, time, programme execution areas of Social Audit, Thirty six items were found significant which constitute the scale for social audit. The highly significant correlation coefficients $r = 0.78$ indicate that the study was highly stable or dependable for measurement.

Key words : Standardized scale, Social audit, Extension Institution, Extension services, Social responsibility.

Social Audit is being used as a management tool to assess the degree of success of various initiatives of the institution / services in terms of anticipated outcomes. It assesses the mechanics of accountability, degree and level of transparency, awareness, impact in terms of social, institutional, environmental and ecological parameters and assesses the extent to which issues of equity have been addressed. It is a tool to study the effect of inputs in terms of anticipated results to know the variability in internalizing the policy initiatives and to know what has succeeded and what has not, so that lessons can be learnt and suitable reforms can be introduced for corrections if any to achieve the goal. This also helps in strengthening the commitment of stakeholders and service providers towards achievement of the social goal. It is widely believed that public as well as private enterprises in general have done a better job in performing their social responsibility. Social audit as a technique for measuring and reporting social performance of the organization / programme has not gained much use in India so far. Social audits make organizations more accountable for the social objectives they declare. With social responsibility, however, gaining wider ground over time, social audit is likely to become more popular. It gives an understanding of the administrative system from the perspective of the vast majority of people in the society for whom the very institutional / administrative system is being promoted and legitimized. Social Audit of administration means understanding the administrative system and its internal dynamics from the angle of what they mean for the vast majority of the people, who are not essentially a

part of the State or its machinery or the ruling class of the day, for whom they are meant to work. Social audit monitor social and ethical impact and performance of the organization, shaping management strategy in a socially responsible and accountable manner, design strategies, facilitate organizational learning on how to improve social performance, strategic management of institutions, inform the community, public, other organizations and institutions about the issues.

Social Audit independently evaluating the performance of an organization as it relates to the attainment of its social goals. It is an instrument of social accountability of an organization. In other words, Social Audit may be defined as an in-depth scrutiny and analysis of the working of any public utility vis-a-vis its social relevance. Social auditing is a process that enables an organization to assess and demonstrate its social, economic and environmental benefits. It is a way of measuring the extent to which an organization lives up to the shared values and objectives it has committed itself to. It provides an assessment of the impact of an organization's nonfinancial objectives through systematic and regular monitoring based on the views of its stakeholders. Stakeholders include employees, clients, volunteers, funders, contractors, suppliers and the general public affected by the organization. The development of standards for social audit and technique etc are also likely to become more refined. Thus the growth of social audit is linked with the growth of social responsibility movement. To address these issues a study was formulated to develop Standardized Scale of Social Audit for the Extension Institution / Services.

METHODOLOGY

The study was conducted in the twelve purposively selected districts of Bihar namely Banka, Bhagalpur, Patna, Nalanda, Munger, Purnea, Saran, Gopalganj, Muzaffarpur, Vaishali, East Champaran & Siwan during 2011 to 2012. Out of each selected districts, two blocks were selected purposively. A cluster of two village panchayats from each of the selected blocks were identified. A sample of 40 respondents were selected randomly from each Village panchayats. A total 1960 respondents were given their response from the 12 selected districts of Bihar. The required primary data was collected through survey method by personal interview with the help of pre-tested questionnaire; before introducing the questionnaire. Pilot study was conducted among selected respondents to get the reliability of the questionnaire after that data were collected from all selected districts. The responses from these questionnaires were recorded on Master sheets and each options assigned weightages (marks) on different scientifically scale depending upon the relevance and importance attached to it for numerical conversion and analysis. The assignment of weightages / marks was differential in nature. These Master sheets were scanned and the database was tabulated and analysis was done for the results.

This investigation involved to construct a scale for social audit in pursuance of the objective, the development of a scale was prime concerns of the investigation. An exhaustive survey conducted to develop an appropriate scale for measuring the social audit of any programme / organization. Therefore, it was considered logical to develop and standardized a scale on social audit.

RESULTS AND DISCUSSION

The entire findings of investigation along with discussion which have been arrived after subjecting data to statistical analysis and interpretation, keeping in view, the objectives of the project is to develop & standardized a scale for social audit.

The investigation involved to construct a scale for measuring Social audit of Extension Institution/ Services. An exhaustive survey was conducted on eight dimensions of Social Audit. There are several techniques available for constructing scale but all of them are not equally useful for this study. While looking into the need of this study and effectiveness of the available techniques of constructing scale, the "Thrustone's" equal appearing interval scale and Likert's technique (1932) of summated rating scale was considered most important. Out of the two, Likert's technique was given priority for the present study as it requires less number of judges to start with. It also less time consuming as compared to Thrustone's scale. Thus a Likert technique was followed for constructing

the Parameter to measure the Social Audit of Extension Institution/ Services.

The construction and standardization of the scale to measure the Social Audit of Extension Institution/ Services followed the procedure usually adopted for such purposes (Lindquist 1951, Cronbach 1960). The steps which followed for scale construction were as follows:

- (i) Item collection
- (ii) Editing of items
- (iii) Item selection
- (iv) Reliability of the scale
- (v) Validity of the scale
- (vi) Administration of the scale

(i) Item collection

As a first step in developing scale, a number of statements specifying social audit were collected through interviewing the experts in the field of extension who had intimate knowledge of the area. Thus, a list of 80 statements in Technological, Economical, Social, Religious, Technology Transfer, Legal, Time, Programme Execution areas were drafted. Throughout the course of preparation of the list, the question of applicability of items suited to the area was always kept in view.

(ii) Editing of items

The initial test of the items thus drawn was further pruned in order to retain the more essential items and eliminate those which were comparatively less essential. The criteria used in this preliminary selection were as follows:

- (a) Items should be suitable for the area
- (b) Items should be good indicator of Social Audit
- (c) Items should be scorable

Stress was given on items that could be answered easily; care was taken to see that the test included items that covered aspects of Social Audit.

Along with the criteria for selection as mentioned above, criteria used for eliminating items were (a) items which were vague (b) confusing or non specific were eliminated (c) duplication of items and redundancy was avoided, (d) items which were purely subjective and did not lend themselves to objective assessment, screened out.

The statements so collected were also edited in light of informal criteria suggested by Thrustone and Chave (1928), Wang (1932), Bird (1940), Edward and Kilpatrick (1948). These statements were framed in such a way that they expressed the positive or negative feeling in order to get a five point judgment, five alternative response categories ranging from "strongly agree" to "strongly disagree" were assigned to each statement for the social audit. The statements so collected regarding subject were discussed with experts. They were requested to add/delete or modify any statement which they deemed fit for inclusion or

deletion. They were asked to check the statements for being favourable or unfavourable towards the social audit. Again the statements were rewritten in the light of criticisms and comments of the experts. After editing the total number of the statements was 52. Efforts were made to select equal number of positive and negative statements for the purpose. The number of statements were 52 after editing.

(iii) Item selection

“Statement analysis is an important step in constructing a valid and reliable scale” (Edward, 1957). The adequacy of a test depends upon the care with which the items of the list have been chosen (Garrett, 1981). It is, therefore, necessary to analyse each item in order to retain only those which suit the purpose and rationale of the device being constructed. To find out the suitability of an item, item discriminating index was calculated.

$$t = \frac{\bar{X}_H - \bar{X}_L}{\sqrt{\frac{S_H^2}{n_H} + \frac{S_L^2}{n_L}}}$$

Where,

- \bar{X}_H = The mean score on a given statement for the high group
- \bar{X}_L = The mean score on the same statement for the low group
- S_H^2 = The variance of the distribution of responses of the high group to the statement
- S_L^2 = The variance of the distribution of responses of the low group to the statement
- n_H = The number of subjects in the high group
- n_L = The number of subjects in the low group

$$\frac{\bar{X}_H - \bar{X}_L}{\sqrt{\frac{\sum(X_H - \bar{X}_H)^2 + \sum(X_L - \bar{X}_L)^2}{n(n-1)}}$$

Where, $\sum(X_H - \bar{X}_H)^2 = \sum S_H^2 - \frac{\sum X_H^2}{n}$
 and $\sum(X_L - \bar{X}_L)^2 = \sum S_L^2 - \frac{\sum X_L^2}{n}$

If as will be the case if we select the same percentage of the total number of subjects for the high and low groups, then formula can be written. Out of 52 items, a total 36 items were found to be significant.

The statements were first introduced to a group of three experts and were asked to respond to each one of the statement in terms of their own agreement or disagreement and the responses were recorded with a tick mark in the proper columns representing the five categories. The scoring system for each positive statement was 5 to 1 from SA to SDA and for each negative statement was 1 to 5 from SDA respectively. The score of each expert on the scale was calculated by summing the weights of the individual item. 27 per cent of the subject with highest total scores and also 27 per cent of the subjects with lowest total scores were taken assuming that these two groups provided criterion group in terms of which two groups high and low evaluate by the individual statement.

For evaluating the responses of high and low groups to the individual statement, critical ratio value was worked out by using the formula and procedure given by Edward (1957).

Both positive and negative statement for the Social Audit and their critical ratio value are presented in Table 1 as below:

Table 1
Critical ratio value of social audit

(Technological, Economical, Social, Religious, Technology Transfer, Legal, Time, Programme execution areas)

S.N.	Statements	Critical ratio value
1.	Govt. Programme or Govt. aided programme should be of social welfare oriented	3.57*
2.	Technology should be different for different programmes.	2.54*
3.	Technology should be based on scientific facts	3.76*
4.	Technology should be in the interest of general public	2.89*
5.	Technology should be in the approach of a common man	4.28*
6.	Information communication technology should be used in the programme	2.44*
7.	The technology should be generated on the basis of discussion, experiences etc	2.43*
8.	The best product/technology of different research institute (including social science) should be included in programme.	2.60*
9.	The programme should be aimed to extremely poor people.	4.10*
10.	The programme should be equally beneficial to each and every person of the society.	2.43*

11.	For different categories of the society, programme should be of different type.	2.93*
12.	The aim of programme should reach at grass root level of society.	3.63*
13.	Through programme at least two meals for a day should be secured.	1.23
14.	The programme should be efficient to work at fulfilling the minimum basic requirements of the people	0.79
15.	There should be a provision of financial support in the programme	1.12
16.	Economic/financial help in the programme if any, should be given directly to beneficiary	2.45*
17.	There should be at least sixty people to be benefitted by the programme.	1.21
18.	The benefit of programme should be aimed to all castes of the society.	1.12
19.	Programmes should aimed at poor people of the society.	3.45*
20.	Primarily programme should be focused to SC/ST.	4.32*
21.	Since programme is sponsored by government so it aim should at social welfare instead of special caste welfare	3.44*
22.	Programme should be free from any type of exploitation.	3.62*
23.	Concerned authority/officer should possess good behavior.	1.24
24.	There should be emphasis on employment generation.	3.45*
25.	Selection of programme, beneficiary etc should be done in general meeting in the presence of concerned authority.	4.76*
26.	There should be an equal opportunity to all people to speak, free from fear, shy, etc. in general meeting	2.48*
27.	Programme should be equally aimed at all religion.	1.23
28.	Programme should have special attention on minorities.	2.54*
29.	Participation in programme should be based on the population of a particular religion.	1.28
30.	Any programme should be free from caste / religion	0.94
31.	Let the programme on the discretion of the concerned officer.	0.58
32.	There should not be any talk of religion in programme.	1.46
33.	There should be different programme for different religion.	1.24
34.	For transfer of technology there should have well defined way / means to reach at grass root level	3.32*
35.	It is best to consider such ways/means which are well established.	4.32*
36.	There should be different means for different class of society.	0.77
37.	Technology will be best it transferred through the 3-Tier system of Panchayti Raj.	4.12*
38.	Transfer of technology should be done through Govt. employee so that there may be an option to punish guilty.	2.82*
39.	Programme should have legal authenticity.	3.22*
40.	In programme, it should be clearly defined to punish the guilty:	3.56*
41.	It should be clearly mentioned that where one could get justice for any discrepancies.	2.98*
42.	Estimates, beneficia ries qualification, time period, mode of implementation of any programme should be discussed in detail and placed as written document and it should be presented in general meeting.	2.98*
43.	Mid time monitoring, evaluation of programme should done by concerned authority/officer so that the programme may be finished on time.	4.56*

44.	Programme should have monthly calendar, etc. so that programme should be finished strictly with in time period.	4.55*
45.	There should be a definite time period for any programme.	3.87*
46.	Programme of about five year time period be beneficial to each and every person.	1.15
47.	There should a minimum of about two year time period so that necessary changes can be made in the programme.	1.20
48.	Programme should be social and useful.	2.87*
49.	Employee should be dedicated and capable	4.87*
50.	Employee should be regular, believable and responsible.	3.79*
51.	Employee should be full of will power to execute the programme.	2.27*
52.	Employee should have expertise of handling project and visited reputed institution so that they are able to act on presentation	1.46

(IV) Reliability of scale

Test reliability indicates the extent to which individual differences in test scores were attributable to chance errors of measurement and the extent to which they were attributable to true differences in the characteristic under consideration. The various methods to calculate reliability of the test were test-retest method, parallel for method, split half method, method of rational equivalence, standard error of measurement and probable error of measurement. In this study test - retest method was used.

The scale was administered twice to the same 30 respondents. Thus two sets of score were obtained for 30 respondents. The agreement between administered by means of a correlation coefficient (r) which called as coefficient of stability of dependability. As evident from the highly significant correlation coefficients (r = 0.78 for social audit); The scale under study was observed highly stable or dependable for measurement.

(V) Validity of the scale

The extent to which a test measures that it proposes to measure to examine the validity of the test, content and cross validity was found out. Content validity involves essentially the systematic examination of the test content to determine whether it covers a representative sample of the behaviour domain to be measured. Moreover, content validity depends upon the relevance of the individuals test responses to the behaviour under consideration, rather than upon the apparent relevance of item content. To determine the content validity of the test after preparing the first draft of the test it was given to different experts belonging to different descriptions for their opinion and suggestion regarding the appropriateness and relevance of the test items, type of items suitability, language clarity, ambiguity, difficulty level etc. thus, content validity most often determined on the basis of expert judgment. The test analyst examines carefully on outline of the content and object of the unit for which the test was designed.

Since the content of the scale was derived from authentic sources like books, journals and expert's opinion, it is assumed that the scores obtained by administering the scale of this study helps in to measure what it intends to measure. Further 't' value being significant for the statements it is assumed that the scale is valid.

(VI) Administration of the scale

The finally selected 36 statements for the social audit were randomly arranged to avoid response biases. Out of 36 selected statements for social audit the 18 statements were taken for indicator of favourable attitude and other 18 statements were of the indicator of unfavourable statements. There were five columns representing a five point continuum of agreement and disagreement to the statements as followed by Likert (1932) in his summated rating technique of attitude measurement. The five point on the continuum were strongly agree, agree, undecided, disagree, and strongly disagree with weight of 5, 4, 3, 2, 1 respectively to favourable statements and with weight 1, 2, 3, 4 and 5 respectively for the unfavourable statements.

With this format of social audit scale, the statements then administered to the respondents and they were asked to respond to each one of 36 statements in terms of their own agreement or disagreement and the responses were recorded with a tick mark in the proper columns representing the five categories. After recording the responses of the 36 statements, the scoring was done. The total score for an individual was the sum of the product for the social audit, the respondents were asked to answer the questions.

CONCLUSION

Out of fifty two items related to technological, economical, social, religious, technology transfer, legal, time, programme execution areas of social audit, thirty six items were found significant which constitute the scale for social audit. The highly significant correlation coefficient $r = 0.78$ indicate that the study

was highly stable or dependable for measurement. In the developed parameter we have eight dimensions and each dimension has certain important and relevant statements which are crucial to know the impact of the programme.

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