

**THE IMPACT OF ACCOUNTANTS' ETHICAL APPROACHES ON THE DISCLOSURE QUALITY
OF CORPORATE SOCIAL RESPONSIBILITY INFORMATION
AN ISLAMIC PERSPECTIVE IN IRAN**

Mehdi Khalilpour,

Department of Accounting , Babol Branch , Islamic Azad University, Babol, Iran

*Yahya Kamyabi,**

Department of Accounting, University of Mazandaran, Babolsar, Iran.

*Corresponding Author

Seyed Ali Nabavi Chshmi,

Department of Management , Babol Branch, Islamic Azad University, Babol, Iran

Mohammad Taghipour,

Young Researchers and Elites club, Science and Research Branch, Islamic Azad University, Tehran, Iran

Abstract. The focus of business units on maximizing profits, tackling competitive challenges, emphasizing short-term outcomes, and delivering diverse accounting services has put accountants in a climate of conflict and pressure that has led to unethical outcomes for them. Accounting plays a key role in the social and economic progress of a nation. Ethical standards are a hallmark of the accounting profession. The key question is how the ethical approaches of accountants have an impact on the disclosure quality of corporate social responsibility information. The main purpose of this study is to test a modified Multidimensional Ethics Scale (MES) to measure the ethical evaluations of accountants and financial managers to determine the effects Accountants' Ethical Decision Making on the CSR. Overall, The results show that there is a positive and significant relationship between the ethical approaches of accountants and the quality of disclosure of accounting information.

Keywords: Ethics, Multi dimensional, Ethics Scale, CSR, ICSR.

Introduction. The area of accounting ethics has gained significant interest within the past few years in tandem with the occurrences of various global accounting scandals. Such accounting scandals as Lehman Brothers, Enron and WorldCom in abroad and a series of financial irregularities in world. In the aftermath of the Enron, Arthur Andersen, and other similar debacles, the pressure for ethical or moral transparency has increased. Typically, business ethics dilemmas result from the need to balance economic performance and social performance (Smith, Davy & Easterling, 2009). Determining and maintaining the 'right' balance are becoming more difficult as today's business organizations operate in an environment that is characterized by an unprecedented level of complexity, intense competition, and social obligations (Kidwell, Stevens, & Bethke, 1987). Understanding the process in which individuals engage in ethical decision making and the factors influencing this process may be important for developing more effective ethics education and leader development programs. Societies and institutions become more interested in analyzing what makes an ethical, effective leader as they suffer the effects of poor leadership and the resulting polarization and cynicism (Chan, Wong & Leung, 2008). In the business ethics literature, ethical perception of managers are analyzed from different perspectives, such as; types of business practices, decision making processes of managers, demographic characteristics of managers (age, sex, education etc.), sectors of businesses, locations of businesses (urban and nonurban etc.), nationality of managers, the internationalization's level of the businesses (López-Paláu, 2006).

James Rest's (1994) theoretical model to explain the process of ethical decision making developed out of a desire to piece together theories and research on moral development and behavior from a variety of perspectives. Not only were researchers looking at moral development from a cognitive-development perspective, arguably the most predominant approach in moral development, but from social, behavioral, and psychoanalytic approaches as well (Rest). According to Rest, a new model was necessary to account for the different findings from each approach. Until this point, significant attention had been given to the concept of moral judgment, the evaluation of a decision or action as good or bad, as the basis for ethical decision making. In contrast, Rest argued that moral judgment, while important, is not the only, nor the most significant, influence on ethical decision making.

Rest proposed that ethical decision making involves four distinct psychological processes: moral sensitivity, moral judgment, moral motivation/intention, and moral character/action. Moral sensitivity (moral awareness), as described by Rest (1994), refers to an individual's ability to recognize that a situation contains a moral issue. Recognizing a moral issue requires the individual's awareness that his/her actions have the potential to harm and/or benefit other people. Later research broadens this definition, suggesting that moral sensitivity is the decision maker's recognition that a situation has moral content and, as a result, a moral perspective is valid (Reynolds, 2006).

Corporate Social Responsibility (CSR) is a concept that has engendered considerable interest in the world in recent years. Various CSR definitions have been developed in the literature. The European Commission has defined CSR as “a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on voluntary basis” (European Commission, 2002). The ISO Strategic Advisory Group considers that CSR “is taken to mean a balanced approach for organization to address economic, social and environmental issues in a way that to benefit people, community and society”. During the last decades, many countries give importance to this concept in order to deal with problems regarding unemployment, poverty, pollution and other social and environmental problems. Furthermore, the last financial crisis has drawn wide attention to socioeconomic dimensions in finance and banking. Then, it is now agreed that the lack of ethics and low morality in business has damageable consequences not only financial, but also social and environmental. (Haniffa and Hudaib, 2007).

In contrast, the concept of CSR from the Islamic perspective is a wide and comprehensive concept because it is derived from the Al-Quran¹ and As-Sunnah² (S. F. Ahmad, 2001; Hanafy & Sallam, 2001; Yusof & Bahari, 2011) which are the primary sources in the Shariah Islamiyyah³. The concept of CSR is mentioned many times in the Quranic verses (e.g. Quran 47:38; 9:99; 64:16; 2:261; 2:271; 17:100; 64:17-18; 59:7 and 34:39) and has also been stressed by the Prophet Muhammad (peace be upon Him (pbuh) in the Hadith. Moreover, it covers spiritual, moral and material obligations (Mohammed, 2007; Parvez & Ahmed, 2004). The objective of CSR in Islam is to promote social justice as well as to obtain barakah and al-falah (wellbeing) in this life and in the Hereafter.

Thus the study aims to The Impact of Accountants' Ethical Approaches on the Disclosure Quality CSR with Islamic Approach.

Literature review. There are several theories that are dominant in social accounting research, particularly in the discussion about the social responsibility and accountability of business such as stakeholder theory, legitimacy theory and the concept of accountability (Archel, Husillos, Larrinaga, & Spense, 2009; Deegan, 2002; Deegan, Rankin, & Tobin, 2002; Gray, Owen, & Maunders, 1988; Orij, 2010). All of these theories are based on the Western perspective and are widely used to explain the CSR meanings and practices including reporting and disclosure. The theories are solely focused on the material, tangible performance and benefits and are not able to explain the religious or spiritual obligations of business entities towards the society and other stakeholders.

Within the area of CSR it is frequently claimed that religion has played an important role in the development of personal values and behaviour, which influences many areas of business (Williams & Zinkin 2010).

The final address in the farewell Hajj given by the Prophet Muhammad (PBUH) is considered to be the constitution for mankind. This address was a brief but powerful speech that concluded his life-long preaching of Islam. He noted three important points in this speech:

- (1) the basic belief in one *Allah* (God);
- (2) the rule of law and morality; and
- (3) the rule of justice (Ahmad and Hassan, 2007).

The rule of law and morality and the rule of justice are the foundations of social responsibility. In Islam, characteristics of social responsibility are ingrained in the Qur'an and the Sunnah (Mohammed, 2007). Similarly, companies are considered to have a responsibility toward others, including society and the environment, because they are entities that have a relationship with God, other human beings and stakeholders. Hence, companies are required to fulfill Islamic rules and regulations for their activities to be blessed (Barakah) by God (Muwazir et al., 2006). In the following paragraphs, we discuss various aspects of CSR from an Islamic perspective.

Islamic economic responsibility. Adherence to Islamic norms in the field of commerce can be regarded as a factor in the distinction between the Islamic financial system and the conventional financial system. These norms should be included as the main constituent in all financial contracts, and economic activity beyond these norms, from the perspective of Islam, is void and in some of the forbidden cases.

Islamic law in the field of commerce refers to the "jurisprudence of transactions", which has always been the subject of Bibi jurisprudence. In addition, the most important norms of the Islamic financial system are referred to from the perspective of the jurisprudence of trades.

There are five fundamental ‘pillars’ that oversee the regulation and religious validity (sharia compliance) of any Islamic economic and financial activity, as follows:

1. ban on ribà (charging of interest);
2. ban on speculating (maysir) and introducing elements of uncertainty in contracts (ghàrar);

¹ Book of Divine Revelations and a main source in Islamic teaching

² Prophet Muhammad's (pbuh) customs, words, deeds and habitual practices and all of these have been narrated in a report known as the *Hadith*.

³ Islamic law of human conduct which regulates all matters of Muslim life and derived from Al-Quran and *As-Sunnah* and *Hadith*, *Ijma* and *Qiyas* and *Ijtihad*.

3. ban on the use of, trade and investment in prohibited assets or activities (haram);
4. Profit and Loss Sharing—PLS principle;
5. the obligation to have real assets underlying all financial transactions.

God has permitted trade (i.e. buying and selling) but has forbidden *riba*, or interest, in business transactions (Qur'an, 2:275-279; 4:160-161; 3:130-131 and 30:39). However, it is a key factor in the functioning of traditional finance. To replace interest, Islam indicates profit (intended economically as the rate of profit or the mark up) as a lawful alternative to earnings, i.e., the profit that results from trade/investment transactions and therefore represents the actual measure of the actual growth obtained of the capital through its use. Lawful earnings are based mainly on Profit and Loss Sharing, which in Islamic Finance is an essential principle and requires the holder of the capital and he who uses it to share both the responsibility and the risks of the investment made.

The Arabic term "*ghàrar*" means risk, uncertainty and risk. The word *Ghardr* in the Arabic language is equivalent to risk and in the implied sense means fraud and deception. The word "*Ghardr*" means "danger", "deceit" and "neglect". The ban on *ghàrar* principally concerns the characteristics and purposes of contracts of the Islamic financial instruments.

In order to be valid, contracts must not contain elements of uncertainty in relation to the essential elements of the contract, such as the uncertainty of the purpose or the nature of the contract and the price of the goods that are the subject of the trade. Thus, transactions are banned that determine enrichment due to chance (such as the case of gambling and placing bets) and which have speculative elements (so-called derivative financial instruments and hedging transactions such as swaps). An equally fundamental prohibition for the validity of the contracts is *maysir* (speculation), a term that derives from the Arabic word '*yours*', which means easiness or easy and effortless earnings.

This implies the prohibition on assuming excessive risks characterised by extreme results, or the attempt to obtain richness by chance by betting on the future result of an event. The value of this prohibition, compared with *gharàr*, is more centred on the behaviour of the individual and the relative repercussions on society. God considers gambling and *maysir* the act of the devil, which causes hostility and malice among the people, and neglects the Muslims from God. (Qur'an, 2:219 and 5:90-91). Islam introduced the concept of *halal* (lawful) and *haram* (unlawful) in its comprehensive system of life. These concepts reign supreme in the areas of production and consumption. Certain means of earning and wealth are considered unlawful, such as interest, bribery, gambling and games of chance, speculation, short weighing and short measuring and business negligence. Unlawful means of earning are strictly forbidden; followers of Islam are permitted to earn income only through lawful and fair means (Beekun and Badawi, 2005). Similarly, in the area of consumption, certain food items are unlawful, such as dead animals, blood, swine products (including meat and lard) and animals that are slaughtered in a name other than that of God. Even expenses for certain items, such as alcoholic drinks, narcotics, debauchery, prostitution, pornography, items that promote obscenity and vulgarity, lotteries and gambling, are strictly inadmissible (Uddin and Karim, 2010).

Conventional financial system is mainly based on interest and is characterized by a lack of partnership of the parties to the contract as a result of the profit and loss of the business. These relationships are based on economic components based on borrowing agreements, in which the borrower pledged to pay interest in a compulsory manner and the lender is clearly liable. Therefore, the borrower does not share it with the lender in the event of profit, and in the event of a loss, he only assumes ownership of it and the interest of the bank remains in its place, from the Islamic point of view, this is a distribution of unfair and borrowed. It's unfair. The relationship between the borrower and the lender, by sharing profits and losses, becomes a relationship between the partners. Participation in profit and Loss of the norms of Islamic finance is well known and can be the type of contracts to be polymorphic. Capital partnership agreements (such as partnership and *mudarabah*) and partnership in the product (such as farmer and mosque) are considered as common and prevalent in the Islamic system, which dates back to the first period of Islam.

Islamic Social Responsibility. This dimension is intended to assess the company's social performance. This dimension focuses mainly on human resource management, employee satisfaction and rewards, and relationships with customers, as well as ethics, mainly corruption and bribery; codes also include behavioral guidelines. Ultimately, it tries to examine any company participation in social programs and / or organizational learning programs.

It can be argued that there can not be found any moral doctrine that emphasizes and equates humanity with a fair and non-discriminatory approach to society. God states "O people, fear of your Lord, the One who created you all from one and the other, created his pairs, and dispersed the two souls around the world of men and women ..." (Qur'an,4:1). With this clear and consistent logic, it turns out that no one has an advantage over another, for the sake of parents. In the dimension of fair treatment, equal opportunities and the training and development of employees; God says in the Qur'an " Tell whether those who know and those who do not know are the same; only the intellectuals who are admonished" (Qur'an,39:9).

Islamic philanthropic responsibility. According to Schwartz and Carroll (2003), the economic and legal dimensions are the required, ethical dimension is expected, but philanthropic dimension is only desired dimension of CSR. However, philanthropy as the love of humankind (Turker 2013) are strongly emphasised in Qur'an like "... And do good as Allah has done good to you. ..." (Qur'an,28: 77); "And spend in the way of Allah and do not throw [yourselves] with your [own] hands into destruction [by refraining]. And do good; indeed, Allah loves the doers of good." (Qur'an,2: 195); "Indeed, Allah is with those who fear Him and those who are doers of good." (Qur'an,16: 128). In practice, one of the pillars of Islam (giving alms) also ensures the equality among rich and poor people; "And they ask you what they should spend. Say, 'The excess [beyond needs]'" (Qur'an,2:219). The term of zakat is repeated in 38 times in Qur'an and provided an obligatory duty (S, erif 2014: 251), which represents "an institutionalized version of CSR—and an alternative to taxes" (Tulder and Zwart 2006: 254). However, Qur'an clearly states that this type of philanthropic contributions should be done for only Allah; "Never will you attain the good [reward] until you spend [in the way of Allah] from that which you love. And whatever you spend—indeed, Allah is knowing of it." (Qur'an,3: 92).

From an Islamic perspective, all possessions, wealth, expertise, abilities, positions and power belong to God. Humans are only trustees. As trustees, human beings must manage these possessions to the best of their abilities to create maximum value in social responsibility with the intention of benefiting the community as a whole (Bardai, 2002). While in social welfare, Islam encourages highly Islamic charity to those in need and less ability in work through sadaqah and welfare loans (Qard hasan). Allah says in al Qur'an:

"So fear Allah as much as ye can; listen and obey and spend in charity for the benefit of your own soul and those saved from the covetousness of their own souls,- they are the ones that achieve prosperity" (Qur'an, 64: 16).

The verse describes the responsibility of Muslim to help others through charitable contributions and donations and stinginess is abomination in Islam. The benevolent loan (qard hasan) described in the al Qur'an:

Who is he that will loan to Allah a beautiful loan, which Allah will double unto his credit and multiply many times? It is Allah that giveth (you) Want or plenty, and to Him shall be your return (Qur'an, 2: 245).

Islamic Environmental Responsibility. Many chapter headings in the Qur'an are named after natural resources and phenomena. This is to emphasise their importance, inviting human beings to think of them as expressions of the divine creativity, and thus, holy in their very substance: "Thunder", "The Star", "The Moon", "The Sun", "Dawn", "Morning Hours", "The Sand Dunes", "Smoke", "The Winnowing Winds", "Iron", "The Ants", "The Bees", "The Spider", "Cattle", "The Elephant", and "The Fig".

In the Qur'an, God states the different benefits and uses of water. Water is mentioned as the basis and origin of life:

"... and we made every living thing of water ..." (Qur'an 21:30). All creatures, plants, animals, and humans essentially depend on water for their survival and continuous existence: "O mankind!... And thou (Muhammad) seest the earth barren, but when We send down water thereon, it doth thrill and swell and put forth every lovely kind (of growth)" (Qur'an 22:5).

Human being is also reminded to appreciate water's value, and warned that no-one else can provide them with a substitute, nor can they find an alternative if the water should vanish (Qur'an 56:68–70).

God says, "And We send the winds fertilising, and cause water to descend from the sky, and give it you to drink. It is not ye who are the holders of the store thereof" (Qur'an 15:22).

Serving biological and social functions, air is an essential aspect of the conservation of life, which is one of the fundamental objectives of Islamic law.

For Muslims, whatever is crucial to achieve this imperative responsibility is obligatory. Any activity, therefore, that pollutes and damages its function is an effort to thwart and obstruct God's wisdom towards His creation (Qur'an 40:64). This must be considered as an obstruction of some aspects of the human's role in the development of this world. The ozone "hole" over the Antarctica, for example, is a phenomenon where the stratosphere is thinned out and this is caused by refrigerants (e.g. chlorofluorocarbons, halons, and freons). In Islam, God mentions the atmosphere in an embracing way: "And we have made the sky a roof withheld (from them). Yet they turn away from its portents" (Qur'an 21:32). Thus, God has covered the earth with atmosphere and individuals/groups have burned it away. In Islam, organisations as a group of individuals, (especially in high environmental impact sectors such as food retailers, general retailers, personal goods, and general industry) are highly expected to restore the ozone layer by having global diligence and commitment to neutralising toxic gases and radiation.

God also made land a home for all creatures with vast open space (Qur'an 71:17–20). Further, God made the soil fertile to grow crops and vegetables upon which these beings feed. He also made mountains a source of water and an aid in agriculture as they hold rain. In this statement, God says, "Have We not made the earth a receptacle, Both for the living and the dead, And placed therein high mountains and given you to drink sweet water therein?" (Qur'an 77:25–27). The land/earth is introduced as "a mother" of human beings. The prophet Mohammed was quoted as saying: "Preserve the earth because it is your mother". In this context, God states: "He brought you forth from the earth and hath made you husband it. So ask forgiveness of Him and turn unto Him repentant" (Qur'an 11:61).

Research Hypothesis

First Major Hypothesis: Companies with higher individual (or lower) ethical values have higher (lower) corporate social responsibility disclosure indicators.

The Second Major Hypothesis: Companies with higher corporate ethical values (lower) have higher (lower) corporate social responsibility disclosure indicators.

Methodology. Purpose of the Study. Two questionnaires have been used in this research. The First questionnaire is extracted from MES1 developed by Reidenbach, and Robin (1988) with some refinements and modifications. The most important refinement was the inclusion of scales to measure religion and to incorporate the theory of care developed by Gilligan (1982). The religion scale shows high reliability and reasonable construct validity, being this study the first to successfully capture this element in the MES. The caring scale shows reasonable reliability and construct validity being this study the first to capture with reasonable success the caring dimension in the MES. The first attempts to measure the caring notions using the MES scale in Cohen et. al. (1996) and Cruz (2002) were not successful having to delete the scale used due to unacceptable low reliability. In addition, the instrument was tested in ten Spanish speaking countries with results that confirm its usefulness to explain the respondents' ethical evaluations. In this way, the study contributes to accounting ethics research providing other researchers with an improved and reliable measurement instrument to conduct cross-cultural ethics research.

Respondents evaluated three scenarios according to the seven moral philosophies presented in the MES. The scenarios used in the present study were used in prior studies (Cohen et al. 1996, , 2001; LópezPaláu 2000, 2001, 2006). These scenarios cover a range of general business activities. Mean scores range from zero, indicating that respondents evaluate as unethical the action described based on each particular philosophical notion to 10 indicating an ethical evaluation. The MES scale was modified in this study in many ways. First, some of the endpoints of the scale were changed to create contrary poles. Second, instead of a seven-point Likert scale, a 10 cm line with two poles is used, on which the subject will place a mark to indicate his or her desired response. A physical measure taken with a ruler is used to derive a percentage. In this way, a non-metric ordinal variable is transformed to a continuous metric variable, capturing the intensity of the subject's response. Third, some items, such as, justice, utilitarian, and relativism measures, were modified. Fourth, new items were included to measure religion and ethics of care.

In the second questionnaire, the quality of disclosure of corporate social responsibility information was questioned in four dimensions Which includes economic dimension, social dimension, philanthropic dimension and environmental dimension.

Table 1. Ethical Scenarios

	Scenario	Action
Scenario 1	A manager realizes that the projected quarterly sales figures will not be met, and thus the manager will not receive a bonus. However, there is a customer order that, if shipped before the customer needs it, will ensure the quarterly bonus but will have no effect on the annual sales figures.	The manager ships the order this quarter to ensure earning the quarterly sales bonus.
Scenario 2	A firm has been hit hard by a recession, and the partners realize that they must scale back. An analysis of productivity suggests that the person most likely to be fired is a longtime employee with a history of absenteeism due to illness in the family.	Instead, the partner in charge lay off a younger, but very competent, recent hire.
Scenario 3	The owner of a local small business that is currently in financial difficulty approaches a longtime friend to borrow and copy a proprietary database software package that will be of great value in generating future business. The software package retails for \$500.	The friend loans the software package.

¹-Multidimensional Ethics Scale

Table 2. Dimensions of Corporate Social Responsibility

Dimensions		Components and Indicators
1	economic dimension	A. Investment and financing B- Supply of products and services C - Corporate Governance and Organizational Policies D-Risk and crisis management
2	social dimension	A-Creation and welfare guarantee B. Non-discrimination, equality and justice C) accountability and accountability within the framework of the duties
3	philanthropic dimension	The material and spiritual contributions of the business unit to support social activities in various fields (including waqf, charity, qarz-e-hasna, helping particular patients, helping the relief committee, helping prisoners with unintentional crimes, and disaster victims, including floods, earthquakes and others.
4	environmental dimension	A. Water B. Air C. Land D. Plants E. Animals F. Other-related Resources

We examined the reliability of the instrument by assessing its internal consistency through the use of Cronbach's a. the coefficients indicate that the scale items are internally consistent and relate to the same domain (Nunally and Berstein,1994). The Cronbach's a result appeared as follows:
Chronbach's alpha coefficients, demonstrate that the reliability of justice, Relativism, Deontology, egoism, utilitarianism, care and religion factors exceeds (.70). The generally agreed upon lower limit is .70 as advocated by Nunally and Berstein (1994).

Table 3. Reliability Statistics

variable	Cronbach's Alpha	N of Items
Justice	.804	3
Relativism	.897	2
Deontology	.739	2
Egoism	.799	3
Utilitarianism	.761	4
Care	.832	2
Religion	.726	2
Total	.873	18

Validity. The scales used in this study were adopted from previous studies where the content validity was established. Modifications, refinements, and additions made to those scales were based on a careful literature review. The scores used in this study fulfill the conditions for ensuring content validity. Inter correlations among the variables contained in each factor were significant at $p < .0001$ and moderate or high in magnitude pointing to adequate convergent validity. Inter correlations among the variables of different factors were low in magnitude pointing adequate discriminant validity. External validity is concerned with the degree to which results can be generalized to the population. Data were collected from 119 respondents.

Figure 1- first hypothesis Testing

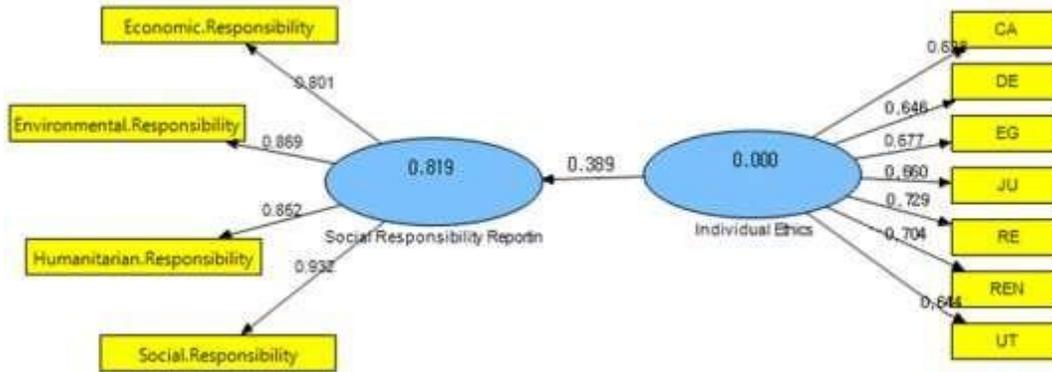


Figure 2. Path coefficients and factor loadings

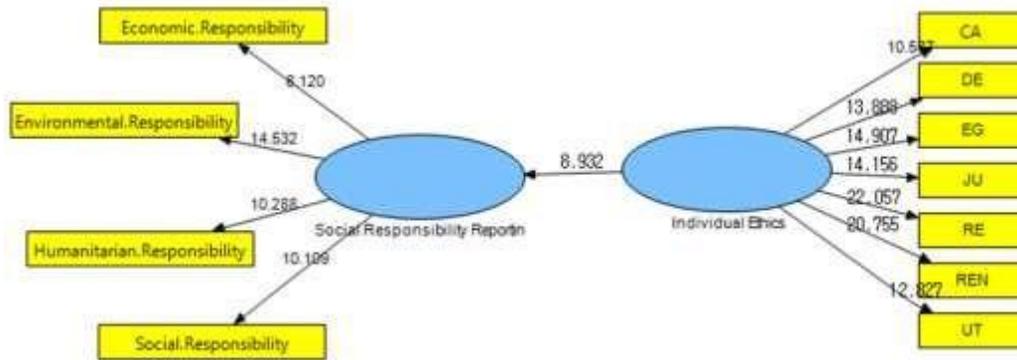


Figure 3. T- Test for first hypothesis

Table 2. The results of first hypothesis testing

Path	Path coefficient	t	Result
Individual Ethics→ the Disclosure Quality of Corporate Social Responsibility Information	0.389	8.932	Confirmed

According to the findings in the above table, the ethical variable on the Disclosure Quality of Corporate Social Responsibility Information shows a path coefficient of 0.389. Since the t-statistic is greater than 1.96 ($t=8.932$), this hypothesis is confirmed. Accordingly, ethics has a significant positive effect on Disclosure Quality of Corporate Social Responsibility Information at confidence level of 95%. In other words, higher Individual ethical rate results in higher Quality of Corporate Social Responsibility Information.

Figure 4-Second hypothesis Testing

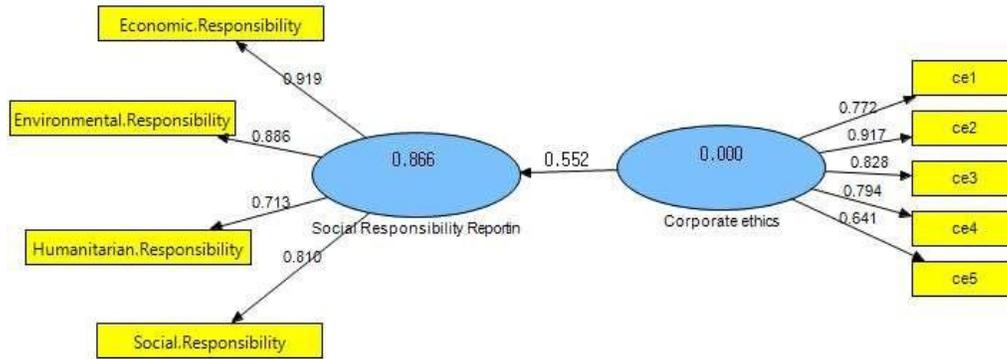


Figure 5. Path coefficients and factor loadings

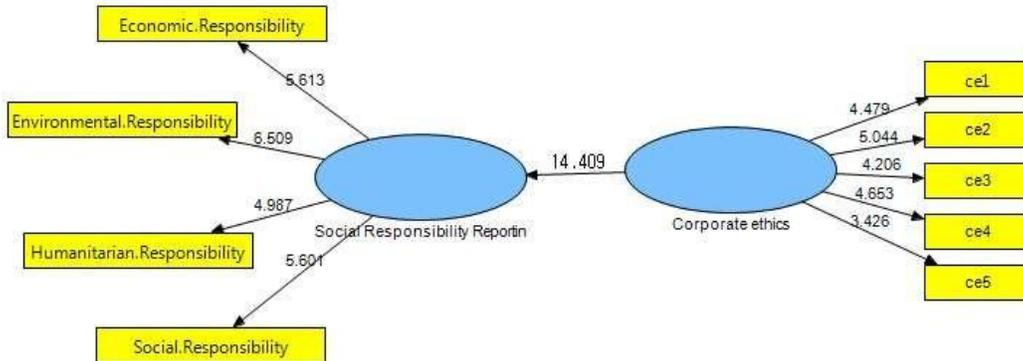


Table 3. The results of second hypothesis testing

Path	Path coefficient	t	Result
Corporate Ethics→ the Disclosure Quality of Corporate Social Responsibility Information	0.552	14.409	Confirmed

According to the findings in the above table, the Corporate ethical variable on the Disclosure Quality of Corporate Social Responsibility Information shows a path coefficient of 0.552. Since the t-statistic is greater than 1.96 ($t=14.409$), this hypothesis is confirmed. Accordingly, Corporate ethics has a significant positive effect on Disclosure Quality of Corporate Social Responsibility Information at confidence level of 95%. In other words, higher Corporate ethical rate results in higher Quality of Corporate Social Responsibility Information.

Conclusion and discussion. In recent years, the focus of most papers related to the subject of ethics in the accounting has been on side concepts such as compliance with the Code of Professional Conduct. The objective of this study is to evaluate the effects of Accountants' Ethical approaches on the Disclosure Quality of Corporate Social Responsibility. The results show that there is a significant relation between the two variables of accountants' ethical approaches and Disclosure Quality of Corporate Social Responsibility. That is, as the level of moral and ethical values in the company increases, the Disclosure Quality of Corporate Social Responsibility of that company is also increased.

References

1. Ahmad, S. F. (2001). The ethical responsibility of business: Islamic principles and implications. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in business and management: Islamic and mainstream approaches* (pp. 189-206). London: Asean Academic Press.
2. Ahmad, A.U.F. and Hassan, M.K. (2007), "Riba and Islamic banking", *Journal of Islamic Economics, Banking and Finance*, Vol. 3 No. 1, pp. 1-33.
3. Archel, P., Husillos, J., Larrinaga, C., & Spense, C. (2009). Social disclosure, legitimacy theory and the role of state. *Accounting, Auditing & Accountability Journal*, 22(8), 1284-1307.
4. Beekun, R.I. and Badawi, J.A. (2005), "Balancing ethical responsibility among multiple organizational stakeholders: the Islamic perspective", *Journal of Business Ethics*, Vol. 60 No. 2, pp. 131-145.
5. Chan R, Wong Y, Leung T. 2008. Applying ethical concepts to the study of "green" consumer behavior: an analysis of Chinese consumers' intentions to bring their own shopping bags. *J Bus Ethics*; 79:469-81.
6. Deegan, C. (2002). Introduction. *Accounting, Auditing & Accountability Journal*, 15(3), 282-311.
7. Deegan, C., Rankin, M., & Tobin, J. (2002). An examination of the corporate social and environmental disclosures of BHP from 1983-1997: a test of legitimacy theory. *Accounting, Auditing & Accountability Journal*, 15(3), 312-343.
8. European Commission (2002). Communication from the Commission Concerning Corporate Social Responsibility: A Business Contribution to Sustainable Development Paper. Com (2002) 347 final. Brussels.
10. Gray, R., Owen, D., & Maunders, K. (1988). Corporate social reporting: emerging trends in accountability and the social contract. *Accounting, Auditing & Accountability Journal*, 1(1), 6-20.
11. Haniffa, R. & Hudaib, M. (2007). Exploring the Ethical Identity of Islamic Banks via Communication in Annual Reports. *Journal of Business Ethics*, 76, 97-116.
13. Hanafy, A., A., & Sallam, H. (2001). Business ethics: An Islamic perspective. In K. Ahmad & A. M.Sadeq (Eds.), *Ethics in business and management: Islamic and mainstream approaches* (pp. 169-187). London: Asean Academic Press. Kidwell JM, Stevens RE, Bethke AL.1987. Differences in ethical perceptions between male and female managers: Myth or reality? *Journal of Business Ethics*, 6: 489-493.
14. López-Paláu S. 2000. Multidimensional ethics scale usefulness to explain and predict ethical evaluations and intentions of Latin American accountants. Paper presented at the ABO Research Conference, Chicago.
15. Muhamad, R. (2007). Corporate social responsibility: An Islamic perspective. Paper presented at the The Global Academy of Business and Economic Research, Bangkok.
16. Mohammed, J.A. (2007), "Corporate social responsibility in Islam", unpublished Doctoral dissertation, Auckland University of Technology, Auckland.
17. Muwazir, M.R., Muhamad, R. and Noordin, K. (2006), "Corporate social responsibility disclosure: a tawhidic approach", *Journal of Syariah*, Vol. 14 No. 1, pp. 125-142.
18. Orij, R. (2010). Corporate social disclosures in the context of national cultures and stakeholder theory. *Accounting, Auditing & Accountability Journal*, 23(7), 868-889.
19. Parvez, Z., & Ahmed, P. (2004). An Islamic perspective on the lack of social responsibility in business organizations. Retrieved December 15, 2010, from www.wlv.ac.uk/umbs.
20. Reynolds S. 2006. Moral awareness and ethical predispositions: Investigating the role of individual differences in the recognition of moral issues. *Journal of Applied Psychology*, 91, 233-243.
21. Smith KJ, Davy JA, Easterling DS.2009. The influence of motivation and attitudes on cheating behavior among accounting students. In Anthony H. Catanach Jr. and William Schwartz (Eds), *Advances in Accounting Education*, Vol. 10. (in press). London: Emerald Group Publishing Limited.
22. Uddin, S.K. and Karim, M. (2010), "Corporate social responsibility: contemporary thought and Islamic perspectives", *Thoughts on Economics*, Vol. 21 No. 1, pp. 45-66.
23. Williams, G. & Zinkin, J. 2010 'Islam and CSR: A Study of the Compatibility Between the Tenets of Islam and the UN Global Compact', *Journal of Business Ethics*, vol. 91, no. 4, p. 519.