

**THINKING OF SOCIAL AND ENVIRONMENTAL ACCOUNTING IN  
MALAYSIA: EDUCATORS' INSIGHT**

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## **THINKING OF SOCIAL AND ENVIRONMENTAL ACCOUNTING IN MALAYSIA: EDUCATORS' INSIGHT**

**Purpose:** Accounting practitioners and accounting educators could play important roles in the development of social and environmental accounting and reporting (SEAR) in Malaysia. The purpose of the paper is to explore accounting educators' perception and insight of social and environmental accounting (SEA) in Malaysia.

**Methodology/approach:** The study utilises a mixed methods approach and involves 222 survey questionnaire respondents, 7 in-depth interviews and the qualitative data from the survey respondents.

**Findings:** While accounting educators' knowledge and awareness is relatively low, three broad areas covering nature of SEA, ethical issues and SEA education are developed to understand their thinking about SEA.

**Research limitations/implications:** This paper implies that SEAR is relevant and SEA should be integrated in the curriculum. The data of this paper is limited to Malaysia only, hence its implication is confined to the nation only and perhaps to other countries which have similar culture.

**Originality/value of paper:** While most research on social and environmental accounting and reporting in the context of Malaysia focuses on the disclosure aspects, this paper explores the perceptions of accounting educators and establishes their insights on the issue of social and environmental accountability and reporting as well as social and environmental accounting education.

**Keywords:** Corporate social disclosure, social and environmental accounting, accounting education, accounting educators, Malaysia.

**Paper type:** Research paper.

### **INTRODUCTION**

During the past decade in Malaysia there has been a rise in the number of companies engaging in social and environmental reporting (see Environmental Resources Management Malaysia, 2002; ACCA, 2004). Over the same period academic research has been conducted into the state of such reporting in Malaysia (Muhammad *et al.*, 2001; Jaffar, 2002; Thompson and Zakaria, 2004). This has coincided with high-profile

coverage in the media of environmental disasters both in Malaysia itself and more broadly in South East Asia.

Reports on illegal logging, hill cutting, river pollution, marine pollution, air pollution, improper treatment and disposal of toxic waste, deterioration of water quality, declining coral reefs, coastal erosion, over-fishing and biodiversity loss have become commonplace. Some lakes and rivers are drying up due to the problems of siltation. For example, the largest freshwater lake, Loagan Bunut in East Malaysia, is fast drying up due to sedimentation from logging and land clearing activities (Balasegaram, 2005). The problems of siltation and water pollution are also affecting the Cameron Highlands. The opening up of more land for agriculture will affect the microclimate, resulting in warmer weather (Begum and Teoh, 2005). Mismanagement of river resources has led to increasing frequencies and magnitudes of environmental hazards such as floods, raped slope failures, river bank erosion and slumping, accelerated soil erosion, and problems associated with sedimentation (Khairulmaini, 2003).

Corporate culpability in environmental issues is not uncommon. In 2005 it was reported that part of a 41 hectare area of permanent forest reserve in one of the states in West Malaysia is in danger of being stripped bare by illegal felling of trees. In addition, the 800 hectare Bukit Cahaya Seri Alam Agriculture Park is turning into an “island” as surrounding areas are being developed for housing (Sim, 2005; Loong, 2005). In East Malaysia, several wealthy land and property development companies were found to engage in activities that resulted in wild fires and haze, a recurrent problem plaguing the region (Then, 2005). The rapid increase in the number of motor vehicles, urbanisation and industrial growth have all contributed to the deterioration in the quality of air and water. Clearly, growth has its own attendant social and environmental problems. To address these problems, several measures are clearly warranted. Foremost among these would be the conscious embrace of social and environmental responsibility by corporations. Complementing this would be the adequate reporting of such social and environmental activities in their annual reports. At the same time, in realising these, knowledge about social and environmental accounting could be disseminated in the most appropriate way through accounting education hence in this regard the function and role of accounting educators is regarded to be crucial.

Malaysia is still lagging in its own social and environmental accounting (SEA) development and to some extent it is dependent on similar developments in other parts of the world. Although relatively small, there has been an increase in corporate social disclosure (CSD) (ACCA, 2002, 2003 and 2004) and a commendable increase in participation of companies in corporate social responsibility activities (see for instance Thevaraj, 2002; Baskin, 2005; Prathaban and Abdul Rahim, 2005). Nevertheless, the ongoing reports on the proliferation of social and environmental problems by the media and the implication of companies with these problems indicate that a long-term solution is necessary.

The remainder of this paper is organised as follows: a review of the literature is presented in the next section; this is followed by a description of the research methods used for the

study; the following two sections analyse first the quantitative data and then the qualitative data gathered; finally, some conclusions are drawn from the findings.

## **LITERATURE REVIEW**

There is a dearth of literature exploring the actual issues and challenges confronting the accounting profession especially in the Malaysian context (Syed Yusof *et al.*, 2003). This is considered critical since the country need to be kept abreast of developments in order to prepare future accountants for these challenges. The underlying concepts and theories of SEA imply that there is a connection between SEA and the very essence of the accounting profession, namely, the principle of professionalism. This connection is evident, for example, in the acceptance by SEA advocates of the conventional accountability model to incorporate an extended array of stakeholders. The accountability model as used and understood by “conventional accountants,” may be interpreted as the fundamental assumption in traditional accounting that shareholders raise accountability mechanisms for the purpose of safeguarding their interests. This assumption finds support in the argument put forth by Gray *et al.* (1996) who stress that the ‘account’ basically emphasises financial information that is solely intended for investors and creditors. SEA, on the other hand, goes beyond the confines of serving the shareholders and considers the whole possible list of stakeholders including the society and the environment. As such, SEA not only captures the limitation inherent in conventional accounting system but also highlights the accountant’s substantive environmental responsibility. In this regard, the fundamentals of SEA can be regarded as drawing from the attributes of a profession which include, among others, the rendering of public service and concerns for social issues.

Accounting is a profession (Paisey and Paisey, 2000) whose roles are being questioned time and time again (see Sikka, Willmott and Lowe, 1989; Citron, 2002; Staubus, 2004; Wyatt, 2004; Flegm, 2005). According to Sikka *et al.* (1989, p. 47), “...despite the importance of accounting and auditing for processes of politico-economic calculation and regulation, comparatively little attention has been paid to the pledges to the public and to society contained in the constitutions of the professional bodies”. This paper observes that there is another connection between the underlying concepts of SEA and elements aspired in a profession, namely, the educational aspects of generating professionals. In this regard, Burrage *et al.* (1990) establish educators as the specialists in the production and reproduction of professional knowledge, which they collectively describe as professors or academics. Although Burrage *et al.* (1990) consider accounting practitioners as one of the key actors engaged in the struggle of occupations to establish themselves as professions, their framework involves academics (or universities), the clients and the state as factors that determine the form and success of the professionalisation process. A study of educators’ views of social and environmental accounting in Malaysia therefore appears timely. Hence, the aim of this paper is to explore the perceptions and insights of accounting educators in Malaysia concerning social and environmental accounting, with the following specific objectives:

- To ascertain accounting educators’ knowledge, awareness, perceptions and insights of SEA.

- To determine the views of accounting educators in Malaysia on the relevance of SEA issues to the accounting profession.
- To imply accounting educators' perceptions and insight of SEA to accounting education and accounting practice with respect to SEA.

In 1990s accounting scholars in the country were beginning to realise through collective assessment that the profession would be impacted by the environmental problems, which increasingly encroach into the lives of the citizenry (see Hosny, 1993). They recognise the relevance of social responsibility and accountability in the accounting profession (see Said, 1991). Several studies on CSD and environmental accounting and reporting were conducted in the eighties and nineties (Teoh and Thong, 1984; Ho, 1990; Jaffar, 2002; Muhammad *et al.*, 2001; Thompson and Zakaria, 2004). In general, it was found that Malaysian companies were conservative in their corporate reporting. However, as evident from the research conducted by Environmental Resources Management Malaysia (2002), the number of companies engaging in some forms of environmental reporting is on the rise.

Since 2002, other survey findings showed a promising trend in the number of companies reporting on environmental and social responsibilities (ACCA, 2004). However, according to the survey, the overall depth and breadth of reporting varied across the different sectors. The number of reporting companies grew from 25 in 1999, to 35 in 2000, and reaching up to 40 companies by 2001, representing an increase from 5.3% in 1999 to 7.7% in 2001 (Environmental Resources Management Malaysia, 2002). The number of companies reporting environmental information increased from 25 in 1999, to 43 in 2002, reaching 60 companies by 2003. This represented 7.7%, 7.8% and 10% of the Bursa Malaysia main board listed companies in 2001, 2002 and 2003 respectively. On social disclosures, 28 (5%) companies disclosed social performance in 2002 and the number grew to 49 (8%) companies in 2003.

Three main drivers emerged as being instrumental in influencing this encouraging trend: a desire to enhance and maintain reputation/brand (65%), a desire to enhance the shareholder value (64%) and stakeholder awareness/engagement (51%). The parties responsible for report preparation were not confined to any particular group. They included people from corporate affairs (34%), company secretary (28%), finance and accounts (24%) and human resource (21%). The ACCA Environmental reporting guidelines for Malaysian companies, ACCA, 2003 (40%), ISO 14001 Environmental management standard (33%) and MS 1722 occupational health and safety management system guideline (17%) ranked the highest as reporting standards and tools that the respondents used or are familiar with. Fifty two percent (52%) of the respondents were familiar with the ACCA Malaysia environmental reporting awards scheme. Of these, 13% have participated in the awards while another 43% indicated an interest to do so in the next two years. Forty eight percent (48%) of the respondents indicated they had taken part in at least one reporting award, with the majority of these (34%) participating in the National annual corporate reporting awards (NACRA). Other reporting awards organised were the Bursa Malaysia corporate awards (18%) and the Prime Minister's Hibiscus award (17%).

Social and environmental accounting (SEA) requires a much broader concept of accounting than is traditionally the case (Mathews, 1993; Gray *et al.*, 1996). It needs to embrace the idea of explicitly identifying social costs and benefits in the companies' decision-making process (Mobley, 1970; Churchman, 1971; Linowes, 1972). Seidler (1975) and Bloom and Heymann (1986) report that the idea of social and environmental responsibility in accounting is partly due to an increased tendency to question the established order of society as well as a growing concern with the deterioration of the environment. While there has been a proliferation of accounting literature relating to SEA in recent years (Mathews, 1997; Owen, 2004; Parker, 2005) and an increasing interest in corporate social disclosure (CSD) practices of companies, the consideration of educators' perceptions has been somewhat peripheral. The picture painted by the literature of the perceptions and views of accounting educators towards SEA and reporting activities appears inadequate.

## **RESEARCH METHODS**

The research design adopts a mixed methods approach using questionnaire surveys and in-depth interviews. The qualitative data includes survey respondents who provided detailed responses to open-ended questions. The mixture of approaches enables the consideration of a broader, and often complementary, view of the research problem or issue (Babbie, 2002; Collis and Hussey, 2003) and enables some triangulation to take place.

The questionnaires are mainly divided into two sections. The first deals with awareness, understanding and views on the functioning of accounting —regarding elements that are promoted by SEA, such as qualitative and non-financial disclosure. Information on the level of awareness and understanding is crucial to appreciate their views on the role of accounting in relation to SEA. The second is the respondents' profiles, including gender, religion, race, qualification, affiliations and years of working experience. Questions pertaining to the respondents' views on and perceptions of SEA were measured by applying ordinal scales, while those in the profile section were mostly nominal (Oppenheim, 1992). A seven-point Likert scale was used in measuring the level of knowledge, awareness and perceptions of respondents on SEA and CSD while a five-point Likert scale was used in measuring the respondents' views on the relevance of SEA issues. Tables 4, 5 and 6 demonstrate the questions posed in the survey questionnaire of this paper. Unlike the enquiry on the level of knowledge on SEA and the agreement/disagreement part of the questionnaire which utilizes the seven-point Likert scale as shown in Table 4 and 5, it is contemplated that a lesser scale is adequate for enquiries about respondents' views on the relevance of SEA issues. As these issues are relatively very new especially in Malaysia, it is contemplated that with lesser scales it would make it easier on the part of respondents to attempt such question.

A convenience and purposive sampling approach have been utilized for this paper in which case 800 accounting educators was drawn from an estimation of 1,500 accounting educators from various Institutions of Higher Learning (IHL) which conduct accounting

programmes in Malaysia. This sampling approach was used based on the relative ease of access to the population of accounting educators in the Malaysian IHL. A specific data base to show the number of accounting educators in Malaysian Institutions of higher learning (IHL) could not be found, hence the number of accounting educators is estimated based on the number of IHL which conducts an accounting program in Malaysia. Some prospectuses of accounting programs from the IHL were acquired while other information about the teaching staff were obtained from the Internet. The questionnaires were mailed with a self-stamped return envelope. From the 800 questionnaires mailed to accounting educators, 222 were returned, a response rate of 27.7%.

The purpose of the interviews was to gather information to substantiate the questionnaire survey as well as to gather a richer qualitative data so that a more meaningful interpretation from the educators' insights on SEA in Malaysia could be achieved. The interview respondents consisted of seven accounting educators and purposive sampling were employed especially because the researcher was aware that there is a limited number of people that have expertise in SEA in Malaysia. The number of people to interview for a qualitative research depends on the questions being asked, the data being gathered, the analysis in progress and the resources to support the study Merriam (1998). A large sample by itself is not regarded as of value since it is not governed by any statistical generalisation and statistical sampling error (Kelle and Laurie 1995). The interview questions were semi-structured and unstructured and the interviews lasted from approximately thirty minutes to ninety minutes each, with an average of sixty minutes. Basically the interviews were conducted in English but at times some opinions and insights were expressed in Malay language. An interview checklist was prepared and the questions were meant to get further insight from the respondents about what they thought about SEA. At the same time, the questions were meant to validate the responses obtained from the questionnaire survey. The questions were ranged from as general as what they thought about SEA, indications of their awareness about SEA and reporting practices, elements of SEA and ethical issues surrounding accounting practices. Further probing questions surrounding SEA and how it can be promoted in education as well as in the accounting profession were raised.

Six open-ended questions on the respondents' views about SEA, accounting education and the profession are included in the survey questionnaire. This is to provide enough opportunity for the respondents to express their views on SEA and other issues pertaining to this accounting knowledge and practices. Since many respondents entertained these questions, the information is combined with those of interviews and similar themes from the feedback are qualitatively processed and developed. The interviews were transcribed verbatim and together with the written responses of the respondents on the open-ended questions, they were analysed using NViVO as well as manually..

The internal consistency of the survey instrument was measured by using Cronbach's coefficient alpha. This is one of the most commonly used indicators of internal consistency and ideally the Cronbach alpha coefficient of a scale should be above .70 (Pallant, 2001). The results (see Table 1) demonstrate that all indices obtained were considered high and reliable (above .70) (Bryman and Cramer 2001).

In analysing the response/non-response bias issue, Kruskal-Wallis' one-way analysis of variance test is often used, even though some studies tend to correlate the respondents' strength of opinion and preference as a check for the source of non-response bias (Bryman and Cramer, 2001). For this study, the Kruskal-Wallis Test was conducted on the early and late responses (Wallace and Mellor, 1988; Wallace and Cooke, 1990). The outcomes of the two-tailed test (see Table 2) demonstrate that none of the three groups of variables tested produced statistically significant results [ $p < 0.05$ ] between the early and late return indicating that response bias did not take any firm direction.

Table 1 - Results of reliability test

Variables (Total Scores)	N of items (Questionnaire)	Cronbach's alpha
		Practitioner
i) Awareness of SEA/CSD	10	.912
ii) Elements and Functions of SEA	5	.778
iii) Relevance of SEA issues	15	.907

Table 2- Results on response/non-response bias using Kruskal-Wallis statistical test

Variables (groups)	Time phase of questionnaires received	
	Chi-Square	Asymp. Sig.
i) Awareness	1.327	.515
ii) Elements and functions of SEA	.085	.958
iii) Relevance of SEA issues	.783	.676

## QUESTIONNAIRE SURVEY ANALYSIS

### *Profile of survey respondents*

The categories of information about the survey respondents are shown in Table 3. Of the total, male respondents account for 38.5% and female respondents 61.5%. These percentages are reflective of the overall accounting educators in Malaysia where females dominate. One possible explanation for the preponderance of females in the education sector is the attraction of time flexibility, especially for those who have families. The distribution of the respondents therefore reflects, to a certain extent, the career preferences of males and females.

The majority of the respondents are represented by Muslims (89.1%), followed by Christians (2.3%), Buddhists (4.5%), Hindus (2.3%), and people with no religion (1.4%). Malaysia has a multi-racial population, which consists of approximately 50% Malays who are Muslims, 24% Chinese who are mostly Buddhists and 7% Indians who are mostly Hindus (*The World Factbook*, 2006). The rest of the population comprises mainly of people from the other ethnic groups, such as the Dayaks and Kadazans. They originate from the two East Malaysian states of Sabah and Sarawak.



The large number of Muslim respondents is a reflection of the relatively larger number of Malay accounting educators in the IHL. Since this paper adopts the convenience and purposive sampling approach, it is unavoidable that more Malays are included in the sample compared to other races. In the Malaysian IHL especially in the public IHL, it appears that there are more Malay academic staff rather than those from other races. Nevertheless, as illustrated in Table 2, there is no response/non-response bias found in the sample of the respondents. Most respondents have 5 to 10 years of working experience which is at 37.7%. From the sample, it can be seen that the accounting educators are attached to different types of IHL. The larger representation of educator respondents from the public universities is attributable to the difficulty in securing a longer list of accounting educators from the other private IHL.

The academic qualifications of the respondents range from a Diploma in accounting to PhD and professional accounting. It is evident that most of the educators (68.9%) obtained a Bachelor degree in accounting (BAcc). More accounting educators acquired higher academic qualifications such as Masters degree in accounting (MAcc) (57.7%), Masters in business administration (MBA) (18.0%) and Doctor of philosophy (PhD) (9.0%). Of the accounting educators, 17% are affiliated to the MIA as associate members, 1.8% to the ACCA, 4.1% to the CPA, 0.005% to the MICPA and 12.2% to other associations. It is a stipulation of the public IHL in Malaysia that lecturers must possess a minimum of a Masters degree. There is, however, no specific requirement of affiliation with any professional accounting body. While most of the lecturers may have entered into the teaching profession right after their Masters degree, they are not eligible for membership of any professional body, including that of the MIA, until they have obtained the pre-requisite three years of working experience in accounting practice. However, they can become associate members of the MIA upon meeting certain stipulated requirements of the body.

Table 3 – Profile of survey respondents

Variables	Frequency (n=222)	Percentage
<b>Gender*</b>		
Male	85	38.5
Female	136	61.5
<b>Religion and nationality#</b>		
Islam	196	89.1

Christianity	5	2.3
Buddhism	10	4.5
Hinduism	5	2.3
None	3	1.4
Other Religion	1	0.4
Malaysian	217	98.2
Non-Malaysian	4	1.8
<b>Years of working experience@</b>		
Less than 5 years	68	30.9
5 to 10 years	83	37.7
More than 10 years	69	31.4
<b>Type of IHL</b>		
Public university	174	78.4
Private university	21	9.5
Private college	20	9.0
Foreign university branch campus	5	2.3
Other types	2	0.8
<b>Qualification*</b>		
Diploma in Accounting	46	20.7
Bachelor in Accounting	153	68.9
Masters in Accounting	128	57.7
MBA Accounting	40	18.0
PhD	20	9.0
Professional Accounting	27	12.2
<b>Professional Memberships</b>		
MIA/Associates	38	17.1
ACCA	4	1.8
CPA/Associates	9	4.1
MICPA	1	0.005
Others	27	12.2

\* One respondent did not reveal his or her gender.

# Two respondents did not reveal their religion and one respondent did not reveal their nationality.

\* Some respondents may have more than one qualification.

@ Two respondents did not reveal their years of working experience.

### ***Knowledge and awareness of SEA/CSD***

One of the key objectives of the survey is to ascertain the respondents' knowledge and awareness of SEA/CSD. To achieve this, a two-part question was devised. The first part contains six terminologies that were constructed to assess the basic knowledge of the educators on SEA/CSD, while the second part comprises four statements describing the development of SEA/CSD. The respondents were required to indicate their level of knowledge and awareness based on 1 (very low) to 7 (very high) on all 10 items. Table 4

provides a closer look at the level of knowledge and awareness of the respondents at the individual item level. The results are divided into three levels; low, medium and high. Of the ten items, triple bottom line and sustainability accounting are the two that obtain the highest percentages from the educators (24.9% and 26.7% respectively) as areas where the respondents have very little knowledge.

Table 4 - Level of knowledge and awareness of respondents towards SEA/CSD (percentages)

Level of knowledge and awareness towards SEA/CSD	Educators (n=222)		
	Low	Medium	High
<b>Level of knowledge on concept of SEA</b>			
a) Non-conventional accounting	14.2	70.2	15.6
b) Social responsibility accounting	5.9	68.9	25.2
c) Corporate social responsibility accounting	3.7	66.8	29.5
d) Environmental reporting	5.9	64.7	29.4
e) Triple bottom line accounting	<b>24.9</b>	63.0	12.1
f) Sustainability accounting	<b>26.7</b>	60.5	12.8
<b>Level of knowledge and awareness on development of SEA</b>			
g) Increasing importance of environmental issues within international political agendas.	6.4	67.6	26.0
h) Growing interest in corporate social and environmental accounting issues by practicing accountant.	4.5	64.5	31.0
i) Existence of Companies Act requirement for an environmental report in some European countries.	18.1	64.5	17.4
j) Growing but small number of companies in Malaysia engaging in some form of environmental reporting.	9.5	60.9	29.6

Scale: 1-very low, 7-very high; Low: 1, 2, ; Medium: 3, 4, 5; High: 6, 7

Note: Figures in bold indicate relatively higher percentage of respondents' low level of awareness towards SEA.

Considering that SEA is a relatively new subject in Malaysia (ACCA, 2002; ACCA, 2003; ACCA, 2004), it is not altogether unexpected that the level of knowledge and awareness of the respondents is low. Some studies conducted on the awareness of Malaysian companies on CSD indicate a low state of awareness of the underlying CSD concepts despite their practice of such reporting activity. While Amran (2006) considers each top manager interviewed as representing the view of his/her company, the survey on CSR by Nik Ahmad and Abdul Rahim (2003) among individual managers and accounting practitioners in Malaysia yields the same result. This present research similarly finds a discouraging level of knowledge and awareness of SEA among the educators. Their exposure to issues pertaining to SEA and CSD in the last three-year period since 2003 is still limited. Although this study merely captures the perceptions of educators rather than their true knowledge and awareness of SEA and CSD, nevertheless some useful information on areas of least knowledge has been established. Perhaps cases such as triple bottom line accounting and sustainability accounting are indeed new to the educators relative to other concepts, such as, non-conventional accounting, social responsibility accounting and environmental reporting.

### *Functions and Elements of SEA*

For the first two statements, the respondents were asked to indicate their views on whether accounting should play a role in tackling social and environmental problems and whether accounting could influence company's behavior in confronting social and environmental issues. For the three statements on the elements of SEA, the first concerns the idea that conventional accounting should be changed from a transaction-oriented system to a system of measuring social welfare. The other two statements pertain to the reporting of qualitative measures and non-financial information in the company's reports. Since SEA is relatively new in Malaysia, these statements are meant to elicit the respondents' views based on their general idea of SEA. Their responses are interpreted based on their opinions about the functions and elements of SEA being a non-conventional accounting. For their inputs, the respondents were required to indicate their views from 1 (strongly disagree) to 7 (strongly agree) to the statements. In Table 5, the percentages are divided into three levels: agree (scale of 5, 6 and 7), neutral (scale of 4) and disagree (scale of 1, 2 and 3).

Table 5 – Views of respondents on functions and elements of SEA (percentages)

Viewpoints on aspects of social and environmental responsibility in accounting education.	Educators (n=222)		
	Agree	Neutral	Disagree
<b>Functions of SEA</b>			
a) Accounting's role in tackling social environmental problems.	93.2	4.5	2.3
b) Accounting ability to influence companies' behaviour in confronting social and environmental responsibility issues.	92.6	4.1	3.3
<b>Elements of SEA</b>			
c) Changing of idea behind conventional accounting from transaction-oriented system to a system of measuring social welfare.	79.7	<b>11.3</b>	<b>9.0</b>
d) Inclusion of <i>qualitative measures</i> (eg. employee health and safety reports) in accounting reports.	95.8	2.3	1.9
e) Inclusion of <i>non-financial information</i> in accounting reports.	96.3	1.8	1.9

Note: Figures in bold indicate relatively higher percentage of respondents' disagreeing or neutral towards SEA.

It appears that the element of SEA that provokes significant disagreement (9.0%) and uncertainty (11.3%) relates to the measurement of social welfare. In summary, the respondents agree with all the statements relating to SEA related accounting functions and elements. Since only five statements were constructed in the questionnaire to portray the idea of SEA, it is rather general to assess the perceptions of the respondents on SEA. However, the results do provide some indications that the concepts and functions of SEA are acceptable to the educators in Malaysia.

### ***Relevance of SEA issues***

A list of SEA issues adopted from previous studies on SEA education in the UK (see Owen *et al.* 1994, Gray *et al.* 2001; Stevenson, 2002) was used in the questionnaire. These issues were used to explore the opinions of individual accounting educators on the relevance of each of those issues to accounting profession. A five point Likert scale from highly irrelevant (scale of 1) to highly relevant (scale of 5) was used to measure their opinions. For analysis purposes, these fifteen topics were divided into seven categories:

- 1) Reporting (theoretical comparative international social reporting, environmental accounting for external reporting, financial social reporting and non-financial social reporting)
- 2) Conceptual framework (framework for SEA, social accountability, the political economy of accounting and critical accounting)
- 3) Human resource accounting (employee reporting, human resource accounting, accounting information and collective bargaining)
- 4) Management accounting (environmental accounting for management)
- 5) Audit (social audit)
- 6) Investment (social ethical investment)
- 7) Sustainability accounting (sustainability development)

In terms of percentage (see Table 6) more than 20% of the educators consider the following four issues as neutral and irrelevant: political economy accounting (25.7%), critical accounting (20.8%), employee reporting (20.1%) and, accounting information and collective bargaining (22.1%). Overall, more than 90% of the educators tend to indicate the following issues as relevant: environmental external reporting, framework of SEA, social accountability, financial social reporting, and environmental accounting for management. These findings are comparable with those of Gray *et al.* (2001) which show that environmental accounting tops the list of concerns, followed by social accountability, theory of social accounting, and social reporting. However, although Gray *et al.* also demonstrate that many of the ‘older issues’ of social accounting – notably collective bargaining and human asset accounting have remained relatively unpopular, a relatively large percentage of the accounting educators in Malaysia (77.9 to 85.8%) are found to consider the issues as relevant. Perhaps it is due to their dissatisfactions with the human resource practices of the Malaysian companies that make them regard the issues as valid. On a more positive note, this dissatisfaction can also mean that more companies may be willing to consider henceforth the concepts of CSR, which includes the care for human resource matters. It is worth noting that figures in bold are to indicate that while in general the educators have positive thoughts about SEA issues, relatively higher percentage of respondents’ perceive the following issues as relevant: environmental external reporting, financial social reporting, framework of SEA, social accountability, and environmental accounting for management.

**Table 6 - Views of respondents on the relevance of SEA issues (percentages)**

SEA issues/topics.	Educators (n=222)		
	Relevant	Neutral	Irrelevant
<b>i) Reporting</b>			
Theoretical comparative international social reporting	82.9	15.2	1.9
Environmental external reporting	<b>96.3</b>	3.2	.5

Financial social reporting	<b>94.9</b>	4.2	.9
Non-financial social reporting	88.4	9.3	2.3
<b>ii) Conceptual framework</b>			
Framework of SEA	<b>96.3</b>	3.7	-
Social accountability	<b>96.3</b>	3.7	-
Political economy accounting	74.3	20.6	5.1
Critical accounting	79.2	17.6	3.2
<b>iii) Human resource accounting</b>			
Employee reporting	79.9	15.4	4.7
Human asset accounting	85.8	12.8	1.4
Accounting information and collective bargaining	77.9	18.8	3.3
<b>iv) Management accounting</b>			
Environmental accounting for management	<b>92.6</b>	6.4	1.0
<b>v) Audit</b>			
Social audit	87.8	10.8	1.4
<b>vi) Investment</b>			
Social ethical investment	85.9	10.3	3.8
<b>vii) Sustainability accounting</b>			
Sustainability development	82.2	16.4	1.4

Note: Figures in bold indicate relatively higher percentage of respondents' perceiving the issues as relevant.

## QUALITATIVE DATA ANALYSIS

This section reports the findings from the interviews and the responses to open-ended questions in the questionnaire. Since the written comments and remarks provided by the educators in the open-ended questionnaire are also analysed, the following abbreviations are used: **EI** – educator interviewee; **ESR** - educator survey respondent.

While the number of respondents from the survey questionnaire that attempted the open-ended questions is large, only the profiles of the seven interviewees are shown in Table 7.

Table 7 - Background of interviewees

Interviewees	Details
EI 1	Male, 2 years teaching, MBA acc
EI 2	Female, 3 years teaching, MBA acc
EI 3	Female, 13 years teaching, PhD
EI 4	Female, 8 years teaching, PhD
EI 5	Male, 19 years teaching, PhD

EI 6	Female, 10 years teaching, M Acc
EI 7	Female, 16 years teaching, M Acc

None of them has any professional accounting qualification. The PhD research topics for two of the educators are on areas relating to SEA. All respondents except one are currently involved in research related to SEA as well as CSD.

The issues of SEA awareness amongst the educators are still discussed during the interviews, in addition to the subjects of ethics and Islam. Most of the responses provided by the educators on the open-ended questions are related to aspects of SEA. Despite the fact that the majority of the educators are involved in some kind of SEA research as well as CSD, they still feel that in general, the educators are not as aware of the role of accounting education in promoting social and environmental responsibility. They also acknowledge that it is crucial to increase the awareness level among accounting practitioners and the professional bodies.

“From my interactions with the accountants, they are not aware of SEA. They perceive the subject as if it is for the engineers”. (EI 3)

“There is no best practice in Malaysia yet on SEA. There are corporate general statements on environmental matters and [there is the] best reporting award for social and environmental reporting. Factors involving ‘perceptions and opinion’ are important and they can influence the implementation of SEA”. (EI 4)

In general, the educators are of the opinion that the awareness of SEA is lacking. Nevertheless, there are signs of a growing interest in and concerns for social and environmental responsibility among the Malaysian public and corporations (see ACCA 2002; 2003; 2004), notwithstanding the fact that in the latter’s case, such interest is driven primarily by vested business considerations (see Amran, 2006).

“CSR is seen not as public relation, not as philanthropy but as mainstream to the business justified on sound business grounds”. (ESR215, male, exceed 10 years teaching, M Acc)

Another poignant finding from the educators suggests that they view companies as having a lackadaisical attitude towards non-financial matters. Whether they meant this from a reporting aspect or from other aspects, this perception nevertheless reflects the educators’ concern on the ability and willingness of business organisations to make a paradigm shift in favour of greater social and environmental responsibility in their management.

“In Malaysia, companies have been focusing solely on profits and ignore other important aspects that contribute to their successes”. (ESR 212, male, 1-5 years teaching, MBA acc)

“Emphasis has been given more on the financial accounting rather than the social aspect of it”. (ESR 150, female, 1-5 years teaching, M Acc)

A recurring theme that emerges from both the quantitative and qualitative study is the issue of accounting measurement in SEA.

“Restricted by current accounting framework and regards anything non-monetary items not accounting”. (ESR128, male, exceed 10 years teaching, MBA acc)

“The main issue is the difficulty in measuring and recognising social and environmental elements and its’ communication”. (ESR152, female, exceed 10 years teaching, M Acc)

The educators tend to perceive accounting as adhering to the objectives of profit target and cost reduction - objectives that are universally accepted as good values in the business world. As such, in order for any egalitarian concepts to take root in accounting, the business community must similarly accept these concepts as good values. Hence, businesses need to be convinced that SEA is as much important to them as are values that lead to good business incomes.

“Accounting’s main concerns are profit figure and cost reduction. It enhances company’s report”. (EI 1)

“Accounting, by nature, emphasises good values, such as concepts on aspects of accountability and trust. The values are not implicit; they are obvious. There is nothing wrong in making a profit; it is for the benefit of the principal. Profit is good but it has to balance with other aspects; make profits without harming the environment. It has to balance between economic and social performance”. (EI 4)

Accounting professionals, as pointed out by the educators, are preparers. This perception may imply that practitioners have no control in the decision making of corporate activities.

“Accounting practitioners realise [about their responsibilities towards social and the environment] but they do not do anything. They are concerned with preparing their works only. They do not have the final say”. (EI 2)

“Accounting people can be considered as preparers and they tend to follow management’s instructions. They have no control in companies’ policy although I think they should control management actions”. (EI 1)



This role as preparers fulfils the profession's stewardship function to businesses and shareholders.

“Users of annual report do not need the information. Normally, as far as users are concerned, accounting considers or caters for shareholders needs only”. (EI 7)

It is unclear whether the professional's preparer role is a direct effect of the orientation of accounting education. However, it is clear that any effort, via SEA education, to persuade accounting professionals to assume a broader leadership role would be a challenge.

In general, accounting educators perceive SEA as an area that discusses the underlying ethical concepts.

“If accounting lecturers do not relate accounting with accountability, unethical practices can happen”. (EI 4)

“Accounting education should be blamed partly for the unethical practices in the profession. There has been very little emphasis on ethics in accounting education. Education would help partly and we should inculcate appropriate values”. (EI 3)

About financial reporting, the main concern of educators is the true and fair presentation of the financial performance and the state of affairs of the reported entity. Others relate to the elements of reliability and transparency of such reports.

“While some of the corporate managers are alert of this issue [SEA and reporting aspects], a good reporting can still be questionable on its reliability”. (ESR 201, female, 1-5 years teaching, M Acc)

“The ability of financial reporting to reflect a true and fair view...is among the main issues affecting the accounting profession in Malaysia”. (ESR 163, female, exceed 10 years teaching, MBA)

“I doubt...how far audited accounting report can be valuable evidence on high profile cases”. (ESR 151, female, 5-10 years teaching, M Acc)

The educators mention three elements of standardisation: compliance, enforcement and political influence. Compliance, being one of the cornerstones of accounting, is not impervious to violations; enforcement would only be meaningful for mandatory compliances; politics can encroach into the compliance domain.

“Compliance with standards has become one of the most important things that affect the accounting profession for the past decades”. (ESR176, male, exceed 10 years teaching, M Acc)

“Accounting profession in Malaysia only ensures enforcement and as long as social and environmental aspects are not made mandatory, they would not be considered as so called ‘commercial values”. (ESR133, female, 5-10 years teaching, M Acc, ACCA)

“The main issue is political interruption among politicians on the accounting standards (MASB)”. (ESR207, male, 1-5 years teaching, B Acc)

When ethical issues are raised, the interviewees tend to connect frequently the concepts and understanding of SEA with religious values such as Islam. While the interviewer had an idea of connecting the elements of SEA with Islamic values, in many instances it was the interviewee who brought out the discussion. In addition, a number of respondents also expressed their insights on the questionnaire.

“Islam encourages its followers to protect the environment. Islam promotes social contribution (good deeds). For instance, Islam wants to make sure that the profits that companies earn are *halal* (permissible by religion and God)”. (EI 2)

“The way I perceive the values or knowledge content of SEA/CSD is that it links with the Islamic values; it links with the universal good values, responsibility issues. It is obvious that Islam prohibits destruction of the earth”. (EI 7)

It appears that some accounting educators tend to use the Islamic perspectives not only in observing some of the elements in SEA but the overall accounting framework.

“The accounting framework, which is being used currently, ignores the aspect of Islamic social responsibility”. (ESR 126, female, exceed 10 years teaching, M Acc)

“Other concept of SEA includes social responsibility in Islamic accounting”. (ESR 213, male, exceed 10 years teaching, M Acc)

In Malaysia, Islam being the official religion is projected as a religion with universal values. The emergence of Islamic banking and finance as one of the products of the Islamic revival in the country indicates the interest of certain parties to adopt a non-conventional approach to accounting and finance. This scenario implies that Islamic consciousness among Muslims in Malaysia prompts not only the implementation of Islamic financial institutions but also other Islamic elements that may include SEA. It is, therefore, not

surprising for the educators to associate SEA with Islam. Nevertheless, unlike SEA, Islamic accounting functions according to the *syari'ah* (Islamic laws) which are embedded in the Islamic teaching and contained in the *Qur'an* and *Sunnah*. Muslims may not find it difficult to engage with the social and responsibility elements inherent in SEA as the Islamic point of view considers economic, political, religious and social affairs as falling under the jurisdiction of the divine law of Islam— the *Shari'ah* (Arif, 1985; Al-Faruqi, 1992), where accounting, which is in the broad sense central to Islam, is included (Lewis, 2001). Arif (1985) articulates that Islamic accounting is the beginning of a scientific revolution in Islamic economics which stands apart from the previous paradigms of Mercantilist, Classical, Neoclassical, Marxian and others. In a deeper sense, it can be claimed that according to the Islamic perspective, God Himself is the ultimate environment which surrounds and encompasses man (Nasr, 1997). It is of the utmost significance that in the *Qur'an*, God is said to be the ALL-Encompassing (*Al Muhit*) as in the verse, “But to God belong all things in the heavens and on the earth: and he it is who encompasseth (*Muhit*) all things” (the *Qur'an*, 4:126); and that the term *Muhit* also means environment (Nasr, 1997). Thus Islamic accounting is laid down comprehensively to encounter the social and environmental issues and elements since the basic unit specified by the boundaries of the religion is the society itself.

Apart from the above insights, since most of the interviewed educators have a relatively high level of interest in SEA, it is anticipated that they provide useful feedback on issues pertaining to the accounting education. Apart from the curriculum approach, one other issue that is considered relevant concerns external drivers of SEA information.

In many parts of the interviews, discussions revolve around the approach that needs to be taken to incorporate SEA in the accounting curriculum besides other matters pertaining to the content of the SEA materials. In the latter case, the availability of materials for teaching purposes is identified as an issue. The constraints of incorporating them as part of the curriculum, is yet another area of concern. Proposals relating to the curriculum range from the simple addition of more subjects or courses to the more complex process of adaptation to an already rigid curriculum structure.

As indicated by six of seven educators, the best way to begin teaching SEA is by integrating the subject in the current accounting syllabus. Another common suggestion is to offer the course as an elective and that the appropriate level to introduce the subject is in the postgraduate programme.

“The best way to incorporate SEA education is to integrate SEA into accounting courses. Integrate them in advanced level courses. Students should firstly be skilful with quantitative aspects of accounting. I think accounting students at lower levels will not understand SEA”. (E12)

However, there are also other calls to introduce SEA as a full course.

“SEA is only one small topic in a certain subject; it is discussed only for one week. If educators really want students to know and to appreciate SEA, this

area should be taught as one subject requiring students to spend one whole semester for them to master this area”. (ESR367, female, exceed 10 years teaching, M Acc)

Apparently, it is crucial to determine the contents of the accounting syllabus and in this case, there are reflections on the issues or topics that should be given emphasis. A number of educators specify management accounting as the area that should be given attention since this aspect of accounting can help address the nebulous issue of measurement and interpretation of environmental related costs.

“It is important to incorporate the issues from the management accounting system perspectives, how to measure and interpret costs. If this aspect is not touched in the first place, it poses big problems. The thing is it is very important to put SEA issues into practice”. (EI4)

A well-structured curriculum is paramount for any educational programme to be effective. In this regard, the educators deem the current accounting curricula in the IHL as being too crowded already and perceive this as a major problem in considering SEA education.

“Big problem, we need to consider faculty policies, cramming curriculum etc. One way is to introduce the subject area as an elective”. (EI5)

“SEA can be pursued in accounting education as an elective and we need to consider packed programmes and the total number of credit hours [to obtain a degree in accounting”. (EI3)

Hence, the most reasonable way to introduce SEA is by integrating the topics in the current accounting syllabus or by offering it as an elective. In relation to this issue, currently, some companies in Malaysia disseminate CSD or environmental reports voluntarily. In this case, six out of seven educators feel that companies’ demand for knowledge on SEA would be a determining factor on the need to incorporate SEA elements into the accounting education curriculum of the IHL.

“The best way to consider SEA in accounting education is to consider the market needs first, whether or not they require the information in this area. If the market or companies require for instance knowledge on [CSD]/environmental accounting disclosure, then we should teach them. Mandatory regulation would speed the teaching of [CSD] or environmental accounting”. (EI7)

“Companies need the expertise once SEA reporting is made mandatory”. (EI3)

“Accounting should respond to what the profession or employers want. Changes have to be made to cater to the present environment and integrate into the structure. Malaysia will come to a stage where massive problems in SEA exist but there is no expertise. We need information on environmental costs and benefits where engineers cannot fulfil. Therefore, we need to prepare accounting students for the eventuality and prospect of demand in SEA matters. Accounting students need to be aware of SEA”. (EI3)

On the whole the insights of educators in Malaysia as indicated by the qualitative data are depicted in Figure 1. This figure represents the themes of the interviews data and it was developed after the qualitative data from both the interviews and the responses of the open-ended questionnaire were processed by using Nvivo as well as manually. Both findings from the questionnaire survey and the interview indicate that the level of awareness of Malaysian accounting educators is low although some of the responses of the survey respondents indicate that they are relatively knowledgeable on SEA, in particular CSD and environmental reporting aspects. Their feedback also reflects concerns on the business’ overt emphasis on financial reporting as compared to the social and environmental aspect of it. At the same time, the accounting measurement problems associated with SEA are perceived as a hindrance to the implementation of SEA and reporting practices. Despite their unfavourable perception of SEA awareness and practices, the educators express positive perceptions of SEA education on three areas. The first area concerns the integration of SEA topics in accounting courses particularly in the advanced level of accounting education. Secondly, the importance of SEA standards, which may prompt companies to demand for SEA skills and subsequently, requires the IHL to provide the training and education. The third factor involves educators’ independence, which increases the likelihood of incorporating SEA education.

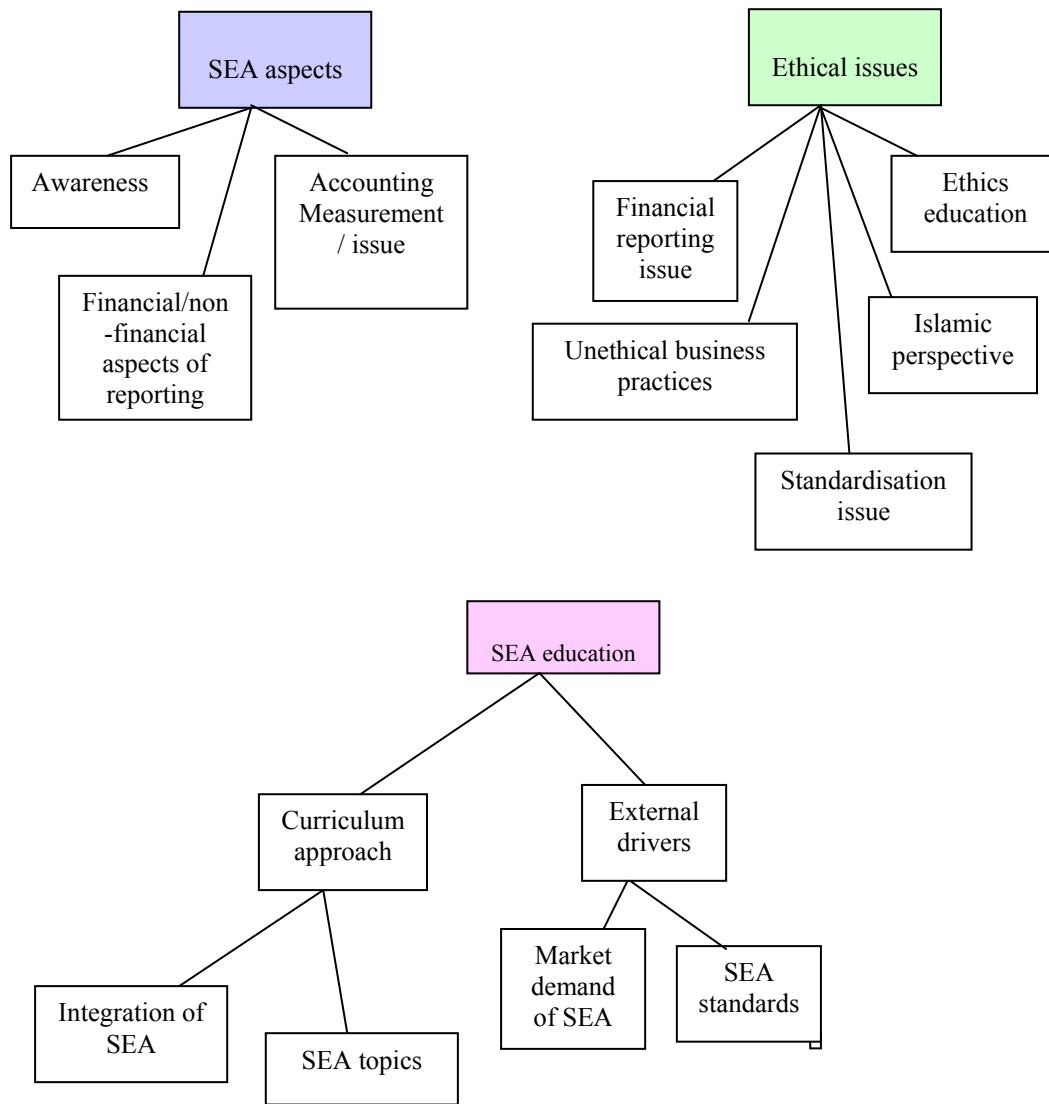


Figure 1 – Themes of qualitative data of educators on social and environmental accounting in Malaysia

## CONCLUSION

From the observations and experiences of the educators, they claim that generally, the level of awareness of Malaysian accounting educators is low although some of the responses of the survey respondents indicate that they are relatively knowledgeable on SEA, in particular CSD and environmental reporting aspects. Their feedback also reflects concerns on the business’ overt emphasis on financial reporting as compared to the social and environmental aspect of it. At the same time, the accounting measurement problems associated with SEA are perceived as a hindrance to the implementation of SEA and reporting practices. Despite their unfavourable perception of SEA awareness and practices, the educators express positive perceptions of SEA education. The results shown thus far indicate that the level of knowledge and awareness of accounting educators in Malaysia on SEA and CSD is low. They appear to accept positively the general idea and concepts underlying SEA, with the one exception being the nebulous issue of accounting measurement. On the relevance and roles of SEA, the overall impression from the survey suggests that the respondents perceive them in a positive light. Of the fifteen accounting issues or topics, the accounting educators particularly

singled out the following as relevant: framework of SEA, social accountability, environmental accounting for external reporting, environmental accounting for management, and financial social reporting.

Qualitative feedback analysed from the in-depth interviews and survey questionnaires have provided insights and reflections of accounting educators on aspects of SEA, accounting and SEA education, and ethical issues. From the observations and experiences of the educators, they also claim that generally, the level of awareness of accounting educators is low although some of the responses of the survey respondents indicate that they are relatively knowledgeable on SEA, in particular CSD and environmental reporting aspects. Their feedback also reflects concerns on the business' overt emphasis on financial reporting as compared to the social and environmental aspect of it. At the same time, the accounting measurement problems associated with SEA are perceived as a hindrance to the implementation of SEA and reporting practices. Despite their unfavourable perception of SEA awareness and practices, the educators express positive perceptions of SEA education. It recognises the positive reception by the Malaysian accounting educators to the elements embodied by SEA and the affinity between the values expounded by SEA and those of Islam. It postulates the strong likelihood that SEA, CSD (Corporate social disclosure) and SEA education will take root in Malaysia given the strong undercurrents of accounting and business malpractices and the clarion call by many for the reinstatement of the ethical dimension of the profession. The interests and views of accounting educators that SEA is relevant in Malaysia is crucial as their roles in producing the practitioners could bring to the attention of the accounting profession to embrace this area and considers ultimately the impact of social and environmental accounting procedures to the environment.

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