

Business Ethics and its Impact in the Activation of Accounting Responsibility in Light of the Contemporary Global Challenges

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Abstract- Accounting responsibility emerged as a sub-system of management accounting system in order to provide accounting information in operating performance reports on the work of officials in the control sections and departments and evaluates their performance within the framework of responsibility assigned stemming from the powers granted by the senior management. In this context, focusing on the above link it to business ethics and supposed to be displayed by the accountant and shall be obligated so, clarify and educate and carrots in this morality and that because of their implications in raising the quality of accounting information and therefore its effects on administrative decisions taken.

I. INTRODUCTION

Accounting responsibility emerged as a sub-system of management accounting system in order to provide accounting information in operating performance reports on the work of officials in the control sections and departments and evaluates their performance within the framework of responsibility assigned stemming from the powers granted by the senior management.

On the basis of the powers generate responsibility, the control and performance evaluation will be confined within the limits of authorizations granted to any within the decisions can be taken in each administrative level and including the preparation of performance reports are made by humans and aims to measure the performance of Annan last Therefore, there are several elements and behaviours control how and effectiveness of these reports It is these behaviours work ethics that govern the work of Management Accountant in the preparation and performance that determines are the ethics of professional control principles and rules of accounting and legal and reliability, neutrality and timeliness that must be available in the accounting information and ethics of self-control principles and religious belief and customary stems from personal factors related to Environment and society within the concepts of justice and sense of responsibility, faith and devotion and considerate of others, but this does not prevent the existence of a conflict between the ethics of professional business and there are acts of self-legal but not ethical

A business immoral but illegal Nevertheless, business ethics within the framework of personal and professional to be wiped out important and necessary as a motive stimulates achieve the goal of accounting responsibility by raising the quality and

reliability and fairness of the accounting information contained in the reports of performance.

The importance of research:

The importance of research stems from the large role played by ethics in general and business ethics, in particular in support of the efficiency and effectiveness of the accounting work in the business, especially on reports that in the light of the performance is measured by the performance of managers in the departments and branches in the facility.

Research problem:

Insufficient attention to business ethics and supposed to be displayed by the accountant and shall be obligated so, clarify and educate and carrots in this morality and that because of their implications in raising the quality of accounting information and therefore its effects on administrative decisions taken.

Research hypothesis:

The carrot business ethics through the style of reward and punishment and through awareness and clarification and establish rules of these principles to the accountant working on activating the role of responsibility in the accounting oversight and evaluation.

Objective of this research:

The research aims to show illustrate business ethics in general and the role they play in the activation of accounting ethics accounting if it was the accountant prepared for administrative performance reports.

Research Methodology:

The researcher on the descriptive approach in the formulation of research and reference to books related to the subject of scientific research.

The research plan:

In order to achieve the goal of search was divided into three sections are:

First - Accounting and behavioural aspects responsibility assigned to them.

Secondly - business ethics and responsibilities of the accountant.

Thirdly - Activating the role of responsibility by accounting business ethics.

First - Accounting and behavioural aspects responsibility assigned to them:

The concept of responsibility accounting

With the breadth and magnitude of the projects could not chairman of an entity or its Director-General to take all administrative decisions necessary to Adarathm and therefore must be a measure of decentralization by delegating powers to levels lower administrative and determine responsibilities, and is every manager in this case responsible for the performance of his department or administration centre or responsibility At the same time have a the special administrative decision- making poison or the administration is responsible for it (Abdul Rahim et al, 1990: 599). Hence the liability accounting method aims to control and evaluate performance by determining the responsibility of the world's economic unity in the various administrative levels from the actual performance and the consequent results of the favourite and unfavourable compared to the planned performance. (Sentinel, 2004: 423).

There are several definitions of accounting responsibility has been known as a dependent on the basic premise is that individuals should be prepared for accounting and accountability for their performance as well as the performance of Hence, the accounting responsibility requires the need to link standards and events in the responsibilities so that it can perform accounting reports and evaluate the performance of these responsibilities all on Alone (Hetjr status and Tulc, 2000: 456). And defined as a system which recognizes the various centres of decision-making about which achieves linking organizational structure accounting controls and evaluates the performance of those responsible for the so-called centres, responsibility based on factors under their control. (Abdel-Latif, 2004: 358), also known as administrative processes are subject to the provision of information that helps to control processes and performance evaluation. (Hussain, 2000: 132).

The previous definitions of responsibility accounting can be defined as a system that works to provide accounting information on the performance of the managers through categories based on performance reports compare actual performance with planned to reach the deviations (negative or positive) and connect them with the person in charge at the facility.

Accounting responsibility objectives:

Achieving control over the elements of costs and revenues, assets or liabilities is a concept traditionally controlled because the main reason for achieving the goals desired of those elements is the Human Element, which is the main engine for those elements so it is logical to assume accounting responsibility controlled swearing in of the thing and not the end result the same. (Basile, 2001: 318).

The objectives of accounting responsibility in the following points: (Saleh, 2000: 451-452).

- 1 - Bind the activity officials.
- 2 - To help in the process of planning, organization and control.
- 3 - To provide an incentive plan based on an objective basis from which to prove both improve performance and achieve the rates specified in the scope of responsibility and punishment or direct all did not achieve what is specific to him.

Elements of responsibility accounting:

Elements of responsibility accounting:

To apply the style of accounting responsibility required to provide the following (Ranger, 2004: 425):

A - Define the scope of authority and responsibility in a clear and specific.

B - Identify performance rates in advance.

C - Training managers to use the results of the reports.

D - Obligation of the fact that the reports in the hands of managers in a timely manner.

E - Fit the contents of the reports this style with authority and levels of managers.

And - the need to include aspects that reports should pay attention to it managers.

Based on the foregoing, the style of accounting responsibility includes introductions to accounting, administrative, organizational and behavioral common and the success of this technique, it is necessary to find the integration between these elements in a single application. (Hashem, 1988: 230) and it depends on three main elements:

1 - Clearly defining responsibility centres:

Of the basic ingredients that underpin the division of responsibility accounting system established to be the responsibility centres each centre under the responsibility of the person responsible. Economic Unity any division to responsibility centres, and the status of responsibility means any organizational unit headed by a person responsible for the activity of this unit (shouted, 2000: 452), and positions of responsibility are divided into three types:

A - Cost centres:

Centre cost is a circle activity which is its director responsible mainly what is happening with the cost of only a goal to reduce the cost to the lowest identified as possible, while the income and capital invested is not within the scope of responsibility and accountability, (a case and Hanan, 1997: 418) Any determined responsibility only in the side costs that could be affected by its decisions.

B - Profit centres:

Profit centre is an organizational unit extends the responsibility of the administrator to cover both sides of the revenues, costs, and thus can be considered to profit centre as an economic unit can measure the results of their work. (Zamel, 2000: 515), and this can be a net gain or loss as an indicator for judging the effectiveness and efficiency of this performance validity presence to maximize profits, so profit centres are more comprehensive than cost centres.

C - Investment centres:

TCI is a circle Activity Director is responsible to basically what achieve revenue and caused the costs as well as taking into account what has been invested resources and assets in the centre of responsibility. So is investing a development centre to profit centre. (A case and Hanan, 1997: 420), and is noted here that the TCI is wider with a profit centre, to add the invested capital as an additional element is followed to evaluate the performance of the section so the performance evaluation would be more accurate in the investment centres.

II. DETERMINE THE PERFORMANCE STANDARDS

Based accounting system of responsibility in the performance evaluation centres responsibility to compare the actual performance standard specified for both costs and revenues are performance standards and measurable specifications do not come out of being indicators to judge the efficiency and effectiveness of the results of the implementation of the activity established, (Saleh, 2000: 453), so should be taken into consideration when determining the standards the following matters: (Sentinel, 2004: 428-429).

A - Selection criteria that reflect not believe a possible expression of the level of performance of responsibility canters.

B - taking into account realistic when choosing the level at which placed the standard.

C - To be precise standards and understood by all officials.

D - To be comprehensive standards for various aspects of performance.

E - The standard explains what must be the performance objectively note that the performance indicators in the previous three centres are: (a case and Hanan, 1997: 422).

A - Centre Cost: The cost depends index with a focus on cost-controlled Centre Director, which are affected by its decisions.

B - Profitability Centre: depends Index Net Profit

C - Investment Centre: Depends index rate of return on investment that results from the profit on the value of invested capital, and the remaining profit index resulting from the reduction of the cost of invested capital (invested capital x desired yield) of profit.

III. ACCOUNTING SYSTEM IS DESIGNED TO POSITIONS OF RESPONSIBILITY

When you follow the style of accounting responsibility become canters of economic responsibility in the unit starting point in the design of the accounting system and accounting data collection and are classified and coded accounts on this basis, (Ranger, 2004: 429).

Performance Reports

Represents Performance Reports provided by the accounting system of responsibility and means of communication between the various positions of responsibility in the context of the organizational structure of the unity of economic and used mainly for the purposes of internal management in order to assess the performance of the responsibility for the various positions of responsibility, whether cost or profit or investment where it is preparing these reports and submit to the administrative levels Supreme through a system of responsibility reports. (Abdel-Latif, 2004: 359).

And performance reports include summaries of the results of sections and analysis of trends that help management levels in the monitoring and evaluation of performance. As well as containment measure or compare individual elements under the control of the people responsible. (Saleh, 2000: 454) It should be noted cannot say that there is a ideal for reports to suit all installations there are reports preparation Reports easy, clarity and timeliness, and consistency in the format of the report,

appropriate reports for each level of administrative support him and his scope of responsibility as well as the exclusion of costs uncensored performance reports.

Behavioural aspects Accountability and Responsibility:

The process of assessing the behavioural aspects of performance, because the performance measurement directly on the completion of the individuals within the projects, and the feedback required to cover the preparation of reports recognize individuals in advance for how to calculate performance metrics and how to distribute responsibility for costs. (Raver 2003: 190) and as an individual (man) is the essence of responsibility and accountability are tastier can detect the deviation and identify the person responsible for it, and to identify the reasons for its occurrence, and therefore the responsibility of accounting are interested in the individual causing the deviation more than one item of interest that occurred the deviation. (Ranger 2004: 424), and this explains the evacuation of the importance of controlling behavioural and performance evaluation, which is reflected in the actions of the workers supplied with attention technical factors engineering and technical in the preparation of standards, while ignoring the behavioural aspects lead to a large gap between those standards as a technician and between implementation sites as a way of humanity and behavioural. (Zamel, 2000:523), and therefore the degree of effectiveness of responsibility and accountability in monitoring and evaluating performance, especially when preparing affected by the evaluation criteria perform significantly humanitarian workers in these standards importance equivalent to the technical side of this factor standard may lose interest in work or loss of self-confidence because of the pressure is that the implementation of the standard imposed and which may lead to a clash between officials or distrust and misunderstanding, will participate Y system in a standard or will advise the elimination of most of the problems mentioned, as well as incentives and rewards moral and material working to develop behaviour towards individuals within standard established to make a greater effort and therefore a sense of responsibility towards this standard and accepted evaluation of the performance and accountability of accounting for its implementation.

Secondly - business ethics and responsibilities of the accountant

The concept of business ethics.

That human behaviour for a Muslim is governed by Islamic moral values which are based on responsibility before God Almighty than necessary taking into account the human values associated with this behaviour and truthfulness, honesty, loyalty and justice. (Qntja, 2004: 91) Valokhalakiet the state of mind, not a set of rules, known as the principles of ethics related to characteristics such as honesty, integrity, and reliability, responsibility and other aspects of ethical conduct for wrongful conduct. (Hammad, 2004, 162) and known also as a morality standards of conduct and behaviour that we expect to be followed by the people and relating to personal morality effectively targeted individual's daily life. (Sabbagh, 2002: 204) is the integrity and moral values, a producer of ethical standards and behavioural loneliness and how it can be delivered and adhered to in practice and include the actions of the administration to

remove or reduce incentives and temptations that drive people to commit actions of non-straight, illegal or unethical (Lutfi, 2005: 5014) Therefore, the Business Ethics relating to the behaviour of individuals in their activities various practical and this includes the way they deal with their colleagues, customers and anyone else who deals with the economic unit, and some find it very difficult to determine where to start ethics of personal and business ethics, because ethics personal influence and the cover of Business Ethics, It is important to differentiate between ethical behaviour and legal behaviour Ethics is expected behaviour with individuals, either laws and questions with the required actions there is a reaction may be legal but immoral, or unethical, but illegal. (Sabbagh, 2002: 204).

Ethical behaviour includes choosing healthy behaviours that is appropriate and fair was the fact that proper behaviour or error, and may be appropriate or inappropriate, and that the decisions taken may be fair or unfair. However that individuals differ always in their views about the meaning of conventions moral values, there is a general principle is the basis for all systems moral is the belief that every member of any group bears some responsibility for the good and welfare of other members of the group as the individual's desire to sacrifice himself for the well-being of the group serve as the heart of the moral act. (Abu Zeid and Mari, 2004: 73), then business ethics confined within the framework of the behaviour of individuals within the economic unit or in any other activity is dealing with other colleagues, clients or management.

Elements of ethical behaviour of the accountant:

You can view the elements of ethical behaviour of the accountant through the following: (Judge limits, 1999: 43-45).

1 - moral issue: are those that appear when one has to choose between several alternatives and that the right decision is not clear and obvious absolute moral issue can be placed as one of the alternative options that affect the others, so When the face of the problem has to be for humans to return to the ethical principles that believes in it.

2 - Ethical principles: we find in practice two types of ethical principles that represent a theoretical background for each behaviour:

A - Type I: It is mandatory principles that lead the decision-maker to work according to the requirements of the rules of professional conduct without the balance between good and evil as the ethics according to this concept is tolerate rules or not taking them.

B - Type II: are utilitarian principles and the basis of this criterion principles is the results of the balance between good and evil, the output of each decision.

3 - Results ethical decision: that the decision result in the greatest good is the better decision and that any moral rule must be beneficial to the people but if this rule were harmless may not be applied to them, knowing that the ethical decision goes several steps:

A - Examine alternative business, clarify and identify the appropriate capabilities to work in these circumstances and search for all available alternative business.

B - Focus on thinking about the results of each action or every decision that can be made by predicting future status.

C - To be able to assume the decision maker situation arising from the decision-making.

D - Concerning the presumed views affected the decision.

Principles of Business Ethics for accountant

There are some basic moral values that represent a series of principles and framework determine what is right or wrong, in general terms, is this the following general principles: (Abu Zeid and Mari, 2004: 73).

- 1 – Secretariat
- 2 – Integrity
- 3 - Keeping the Promise
- 4 – Fidelity
- 5 – justice
- 6 - taking into account the others
- 7 - Respect for others
- 8 -sense of responsibility
- 9 - the pursuit of excellence
- 10 – Trust
- 11 – substantive
- 12 - legitimacy

These principles are mentioned public morality As for the business ethics of the accountant is represented in: (F, 2000: 384-385).

1 - Confidence: the accountant should be trusted secretary in the performance of his duties and services, professional and functional require trust in him that is characterized by integrity, honesty, behaviour, honesty and integrity and to maintain the confidentiality of the information in his establishment.

2 - Legitimacy: the accountant to prove the legality of everything related to his work and the performance of its duties and its functional and professional services in the light of the provisions and principles of Islamic Shari.

3 - professionalism and mastering work: should the accountant to be eligible for all what he is doing tasks that performs the duties and services functional and vocational ability of care and workmanship and spare no effort in order to fulfil his responsibilities towards his Lord and his community and his profession and his superiors and his client and himself.

4 - Objective: the accountant should be fair, impartial and unbiased and neutral to avoid placing himself in position opposed his favour with the interests of the service provides them.

5 - Conduct Security: You must behaviours and actions consistent with the accountant faith values derived from the provisions and principles of Islamic law.

6 - Professional conduct and technical parameters: the accountant must take into account the actions of professional conduct and committed in the performance of his professional duties with professional standards.

Notes from the above that there are common principles between the general principles of morality and ethics of business accountant, objectivity and ethics, and perfecting the work and other principles found in the general principles of all sense of

responsibility and the other found in the ethical principles of the accountant only, which is based on the foundations of professional and technical standards.

Standards of ethical conduct and responsibilities of the accountant:

When you use the accounting information management for the purposes of monitoring and evaluation of performance may be exposed accountant to pressure from the administration to show results other than what they are, and stop the way the accountant with this pressure on his beliefs and composition of moral as well as on the extent influenced by reactions prevailing in the economic unit may face accountant behaviour of some workers or supervisors legally acceptable but unacceptable from the moral in this case may feel acceptable, if the individual is not supported by beliefs and moral values may find it difficult in the face of these pressures. (Noor et al, 2005: 25), so it falls to the accountant's moral responsibility towards himself and those around him in the economic unit in the need to take account of professional ethics on the one hand and the ethics of self-Elsewhere and consists ethics business accountant and can be represented by the standard of this ethical behaviour thus: (Abu Zeid and Mari, 2004: 74-75).

1 - Rated: accountant and bears the following responsibilities:

A - To maintain an appropriate level of professional merit and that the continuous development of knowledge and skills.

B - The performance of professional duties in accordance with the laws and regulations and appropriate technical standards.

C - Preparation of reports and recommendations in full after an analysis of information that can be relied upon

2 - Confidentiality: accountants bear the following responsibilities:

A - To refrain from disclosing any information obtained through work, but in the case of a legal commitment to this disclosure.

B - Assistants media including the confidentiality of the information obtained in the case say so and follow up their activities to ensure confidentiality.

C - Refrain from using confidential information that is made available to them through the work so as to obtain the advantage unethical or illegal.

3 - Integrity: accountant and bears the following responsibilities:

A - Avoid situations of conflict of interest or the actual phenomenon and offer advice to all parties for any potential conflict.

B - Link to refrain from any form that could limit their decisions to carry out their duties in an ethical framework.

C - Refusal gift or advantage or a compliment would influence their actions.

D - Refrain from the bad influence of direct and indirect to achieve legal and ethical goals of the enterprise.

E - To connect the appropriate information.

And - to refrain from engaging in any activity that would detract from the amount profession.

Objectivity: The accountant fulfills the following responsibilities:

A - Communicate information fairly and objectively.

B - Full disclosure of all relevant information that can be expected with a reasonable degree it affects on the user's understanding of the information for the reports, comments or recommendations offered.

Thirdly - Activating the role of accounting responsibility by Business Ethics:

The focus of work in the accounting responsibility is an individual who participates in the development of standards and in light of which assesses the performance of an individual other in the economic unit and the preparation of reports to senior management so therefore work ethic accounting controls significantly in the output of this system of accounting information can be classified as business ethics of the accountant and control the effectiveness of the outputs of responsibility accounting system in two sets:

1 - A professional work ethic:

These are ethics degree of confidence in the information accounting produced and included neutrality and non-discrimination towards the interests opposing anyone who uses that information and sincerity of information which can visualize the content which aims to him represented an honest and objective information imposed and the ability and professional experience, technical and scientific, including Levi powerfully work entrusted to him and be the source of this Ethics legally any binding of the administrative and technical points higher, so around this recipe ethics cram in the application and representation based on the rule of law punish the violator of these properties and the rules and principles that should be taken into account when preparing performance reports.

2 - Work ethic Self:

These are ethics relationship in relative concept within the rights which faith and that pops up with him a set of principles of mind at any follow ethical behaviour and correct and integrity of any avoid actions that would generate pressures affect his actions, honesty and maintaining the promise and the transparency of any provision Image fact all that is happening and a sense of responsibility and legitimate the work being done and to maintain the confidentiality of information within the unity and justice and the moral principles strengthen or weaken within the accountant according to the degree of faith that inside each of these principles and the rule emanating from this faith is religious or customary or social set in light of the environment in which they live accountant and can be represented Business ethics and professional .

Quality Performance Reports:

Trust and objectivity, impartiality and professionalism and perfecting the work of justice and sense of responsibility, transparency and integrity.

Rules and principles of legal and professional.

Religious and customary rules and social.

Professional work ethic.

Work ethic Self.

Business Ethics for accountant.

Activation of Quality Performance Reports:

Accounting information is the focus of what is in the Performance Reports Therefore, in order to activate the role of Performance Reports in achieving the goals set for it and raise the quality of accounting information contained and thus achieve the highest adequacy for users of the reports and the beneficiaries of that information and support quality decision based on these reports should focus on the product this information and to control his actions and the results of the previously mentioned work ethic. business effect in raising and strengthening or reduce and weaken the quality and performance reports in order to activate the quality of performance reports is the responsibility of the administration in the economic unit to take the following steps:

- 1 - To clarify the concept of business ethics within the unit.
- 2 - CARROT accountants to represent these ethics and support incentives and rewards physical and moral integrity.
- 3 - Use the style of reward and punishment upon discovery of moral attitudes and how they have been treated.
- 4 - Develop a sense of responsibility within the accountant's report prepared for the performance through the strengthening of humanitarian feeling inside the unit, based on justice and fairness in evaluating the performance of others.
- 5 - Develop an ethical professional legal formula to ensure containment of Business Ethics resume.

IV. CONCLUSIONS AND RECOMMENDATIONS

First - Conclusions

- 1 - The responsibility accounting effective regulatory tool that can be adopted in the control and performance evaluation.
- 2 - The Business Ethics is the behaviour of individuals and their dealings with third parties and the extent of adoption of this behaviour on ethical principles.
- 3 - The Business Ethics accountant has two groups of professional ethics and Other Self.
- 4 - To strengthen the accountant's business ethics involved activating the role of responsibility in the accounting oversight and evaluation of performance and by supporting the effectiveness of performance reports and to raise the quality of accounting information contained in those reports.
- 5 - Provide Performance Reports Business Ethics framework ensures build a fence to protect from falling accountant ethical problems.

Second - Recommendations:

- 1 - The need to use accounting responsibility in the applicable units of a decentralized system for objective assessment and monitoring the performance of managers in departments.
- 2 - The importance of ethical norms and standards within the unit organizes the work of the accountant commits.
- 3 - The need to use the style of reward and punishment, and material and moral incentives to strengthen business ethics in the accountant's economic unity.

4 - The work of the accounting courses for cadres inside the unit to illustrate the economic and cajole the accountant to represent the principles of business ethics.

5 - Accountant should not be used as a means of performance reports re mistakes or blame the manager or punishment but must use these reports to identify the fundamental deviations and studied and tested and know their causes and assist the Director in taking measures and treatment adjusted.

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