

الجوانب الاجتماعية للمحاسبة : وجهة نظر سلوكية

د . وجدى شركس

يهدف هذا البحث الى استقراء الجوانب والمفاهيم الاجتماعية للمحاسبة من وجهة نظر سلوكية وذلك ببحث العلاقة بين تطوير المحاسبة وتطور الحاجات الانسانية والاهداف الاجتماعية كما يتناول البحث بالتحليل المفاهيم الاجتماعية للمجتمع الانسانى ومدى تأثير خصائص البيانات المحاسبية بهذه المفاهيم . خاصة بعد ان ازدادت فى الآونة الأخيرة ، الحاجة الى وظيفة المحاسبة وبالذات فيما يتعلق بمد المخططين والمديرين بالبيانات الكمية والوصفية اللازمة لقياس كفاية الوحدات الانتاجية ووحدات الخدمات سواء على مستوى القطاع الخاص او العام . وهكذا نرى أن وظيفة المحاسبة قد تطورت وأصبحت أداة لخدمة المجتمع .

ونتيجة لتطبيق هذا المدخل السلوكى ، أمكن مناقشة الاعتبارات والمسئوليات الاجتماعية لوظيفة المحاسبة وخاصة فيما يتعلق بنوعية البيانات التى تقدمها الى المجتمع الانسانى ودور هذه البيانات فى قياس التكاليف والفوائد الاجتماعية لخطط التنمية الاقتصادية والاجتماعية . وأخيراً تعرض البحث الى مسئولية المحاسبين فى الكويت وما يمكنهم القيام به لكى يرقوا الى مستوى المسئولية الملقاة على عاتقهم اذا ما أرادوا لمهنتهم التقدير والاحترام الواجبين .

with B. While the rate of return on Stock A ranges between -20% and $+40\%$, the rate of return on B is limited within a relatively narrower range of -5% $+25\%$ as shown in Table I.

- (9) See for example James, Pattillo; *The Foundation of Financial Accounting*. Baton Rouge: Louisiana State University Press, 1965, Kenneth, MacNeal; *Truth in Accounting*. Philadelphia: University of Pennsylvania Press, 1939; Arthur Anderson & Co. *The Postulate of Accounting*. Chicago: Arthur Andersen & Co., 1960., and F. Ryan, "A True and Fair View", *Abacus*, Vol. III (December, 1967), Pp. 95-108.
- (10) One of the most useful techniques in this area is cost/benefit analysis in both monetary and non-monetary terms which could be used in social performance measurement. The aim of cost/benefit analysis is to maximise the present value of all benefits less that of all costs. These costs and benefits would include not only financial costs but also social costs and benefits.

permit informed judgements and decisions by the users of the information.

It is in this sense, it could be concluded, that the social dimension of accounting provides ample room for a framework around which accounting could construct for itself a meaningful structure and upon which it depends for progress and improvement.

The social dimension reaches back to the basic human phenomenon of need satisfaction. It explains what motivates humans to carry out the activities necessary for their survival. The success of accounting as a service activity is not judged by its existence, but by its capacity to serve.

In Kuwait, as the scope of accounting continues to expand beyond the area of traditional financial information, accountants consequently must enlarge their scope and become increasingly responsible for social accountability. The time has come, for them, to be socially responsible.

FOOTNOTES

- (1) Edwin, Caplan; "Management Accounting and the Behavioral Sciences," Management Accounting, Vol. XXXXX (June, 1969), Pp. 41-45, "Behavioral assumptions of Management Accounting — Report of a Field Study," The Accounting Review, Vol. XXXXIII (April, 1968), Pp. 342-52; and "Behavioral Assumptions of Management Accounting," The Accounting Review, Vol. XXXXI (July, 1966), Pp. 496-509.
- (2) Dalbir, Bindra; Motivation: A Systematic Reinterpretation. New York, N.Y. The Ronald Press, Inc. 1959 and Judson, Brown, The Motivation of Behavior. New York, N.Y.; McGraw-Hill Book Co., Inc., 1961.
- (3) Neal, Miller, "An Experimental Investigation of Acquired Drives", Psychological Bulletin, Vol. XXXVII. (April, 1941), Pp. 534-535; Kenneth, Behavioral Theory and Conditioning. New Haven: Yale University Press, 1956; and Abraham, Maslow, Motivation and Personality, New York, N.Y. Harper and Row, Inc., 1954.
- (4) J. Burner and C. Goodman, "Value and Need as Organizing Factor in Perception" Journal of Abnormal and Social Psychology, (1947), Pp. 33-44.
- (5) R. Levine, I. Cheln and G. Murphy; "The Relation of the Intensity of Need to the Amount of Perceptual Distortion, A Preliminary Report", Journal of Psychology, (1942), Pp. 283-293.
- (6) Thomas, Hubbard; "A Social Foundation For Accounting Theory," Dr. Scott Memorial Lectures in Accountancy, Vol. V, University of Missouri (1973), Pp. 3-16.
- (7) Thomas, Khan; The Structure of Scientific Revolutions. Chicago, 111.: The University of Chicago Press, 1962.
- (8) Dr. Scott; The Cultural Significance of Accounts. New York, N.Y.: Henry Holt and Co., 1931 and, The Basis for Accounting Principles, "Accounting Review Vol. XVI (December, 1941), Pp. 341-49.

society they serve looks to the future. There is no principle, standard or practice in accounting that is so sacred that it cannot be changed.

The social dimension of accounting should be conceived of, by accountants in Kuwait, as an efficient tool which will help in:

1. Assisting in the process of establishing national business goals and objectives by ensuring that more complete consideration is given to total business needs and public expectations.
2. Making more obvious and explicit the second-order consequences of managerial actions, and so perhaps revealing pitfalls that might otherwise have been concealed.
3. Educating operating personnel by encouraging them to think through the total consequences of their actions.
4. Reporting more completely on the use by the business of all its resources.¹⁰

The scenario is clear. The accounting profession in Kuwait must recognize that the amount of prestige afforded to it is dependent upon the relative importance of its function to the society and its social responsibility. As the society's expectations of the profession increase, accountants should consequently increase their involvement in societal accounting by participating in the design and installation of social measurement and information systems, the administering and implementing of such systems, and finally, the verifying and attesting to the results of the social performance of the business community.

Conclusion

The role of Accounting in serving human organization is not passive. Accounting provides information upon which decisions are made, decisions that result in economic and social behavior. If the resulting activities disrupt the social rationale of human organization then accounting is, at least in part, accountable for that disruption.

Accounting as an organized area of knowledge has the responsibility to develop information needed for the effective and efficient administration of social institutions. It assumes an active role in planning, managing, and controlling one of the basic human essentials, namely, the production and distribution of goods and services.

In harmony with human social rationale, accounting developed for itself a socially responsible function that is needed to organize human economic activities, i.e. identifying, measuring, and communicating quantitative and qualitative information to

Social Responsibility of Accounting

The social responsibility of accounting has increased dramatically in the last few years. Accounting as an area of knowledge, as we have seen, is reactive in that it changes and develops over time in response to changes in human organization and societies.

The basic commitment of the accounting profession has never changed — that is, the purpose of accounting is to facilitate the communication of relevant quantitative and qualitative information from the business community to the users of that information in the social and institutional structures. This function has been basic to the establishment of the profession and represents a permanent commitment to human organization.

What has changed over time, however, has been the definition of social concepts and the meaning of the word "relevant". The accounting profession is now simply being asked to provide additional information which is indicative of the changes in social concepts. At least three changes can be identified in the types of information desired by business communities all over the world.

1. Accountants are asked to reflect "values" in their reports rather than simply a historical summary of transactions.
2. Environmental aspects of business operations should be included.
3. Human resources should be accounted for.

The information needs of all societies include not only economic, but also social data. At this point in time, societies are indicating to the accounting profession that they desire additional social data, and at the same time, the requirements of economic data are being redefined to reflect "values". Thus the current scope of accounting has been broadened to provide the data relevant to the changing needs of societies. As a result, accounting has expanded so that advanced measurement techniques can be used to meet the new demands.

Relevancy to Kuwait

The accounting profession in Kuwait must look to its environment for what the society recognizes as social values, what property rights society protects, what organizations and institutions are used to carry on economic exchange, and what legal and political procedures and instruments are involved in economic transactions and organizational operations. This approach will enable the profession to keep pace with the requirements of the society and to develop new principles which are responsive to the changing needs of social and economic development in Kuwait. If this approach means abandonment of many of the traditional "principles" of accounting, it must be done. Accountants in Kuwait must not look to the past when the

specific needs of the grouping process in social and institutional structures. Its functions, which include recording and classifying events and transactions of a direct or indirect financial nature, control of resources, protection of equities, analysis and interpretation of transactions and events, and communicating the results for informed judgement — are necessary means for the process of socialization and need satisfaction.

Social Dimension of Accounting

Accounting justified itself, as a service activity, in that it developed to meet specific needs of human organisation and its social institutions. Its functions which include cost determination, cost control, performance evaluation, and supplying financial information for planning and special decisions, is a necessary service for the process of socialization and need satisfaction.

In recent years, considerable interest in the social foundation of accounting has been evident. The importance of social concepts in developing the accounting framework was advanced in the later 1920's and early 1930's⁸. It is interesting to note the subsequent collective representation of social concepts in shaping accounting literature and the characteristics of accounting information.⁹

An analytical review of Accounting, beyond its technical aspects, would logically refer us to some primary beliefs according to which humans guide their behavior. Most important of these is the basic presupposition of the socialization process; namely, social concepts.

The general acceptability of Accounting, as a service activity, is based upon a common mental attitude among the users, and those who are affected by the decision-making process resulting from the use of its information. Mental attitudes are essentially shaped by, and basically derived from, the prevailing interpretation of social concepts. In other words, the general acceptability of Accounting implies that it does reach back to the social concepts underlying human organization.

An example of the effect of social concepts on Accounting is found in its information characteristics. Such characteristics as objectivity, relevancy, verifiability, freedom from bias, reliability, comparability, consistency, understandability, and timeliness were intended to provide fair, true, and equitable information.

For Accounting to achieve its expected objectives and to survive the constant change of its environment, it should be able to meet the social rationale of human organization. Compliance with the perception and conception of social concepts is more relevant now than ever if the goals or objectives of human organization are to be achieved.

tion of all social institutions (economic entities) and is the frame of reference for human functional knowledge, including such areas as behavioral sciences, finance, management, marketing, and accounting.

Social Concepts

The development of human organization and its social institutions is based upon the recognition of needs. Needs continuously develop and change as a result of changes in attitudes, beliefs, values, and norms.⁴ Also, the degree to which needs are regularly satisfied or chronically frustrated determines the strength and primacy of these needs and readiness with which other needs may emerge.⁵

Different needs lead to different behavior, both in different individuals and in the same individual in different circumstances. The implication and the interrelatedness of different forms of behavior have created complicated irregularities in the social process of human organization. This situation called for a set of social concepts with a common range of acceptability, to serve as a frame of reference in all societies, and upon which all behavior could be judged.⁶

The starting point in the evolution of social concepts is undetermined. However, it can be traced to an early stage in the development of human organization. Social concepts were transmitted from generation to generation with different interpretations which may have varied in different societies and at different times.

Social concepts have a crucial impact on the development of human organization, as well as on humans who are in some way affected by the socialization process of its operations. They can be identified as fundamentals for all human activities and as being consistent with one another. They provide the basis for making inferences which are valid and useful to the extent that social concepts themselves form the framework around which any human activity rests. They include such concepts as truth, equality, justice and fairness.

The Institution of Accounting

The recorded history of human beings tends to demonstrate the link between accounting and the development of human organization. After its primitive beginning in Greece (money), Egypt (tabular accounts), and Arabia (numbers), accounting started to be recognized as an institution gaining its momentum from the practice of the great international merchant-traders and banking institutions in Florence, Genoa and Venice. With the development of social and institutional structures in England, accounting was established as a social institution, deriving its functions from human needs.

Accounting as a social institution justifies itself in that it has developed to meet

SOCIETAL ACCOUNTING: A BEHAVIORAL VIEW

Wagdy Sharkas *

Accounting is a service activity. Its function is to provide quantitative and qualitative information about economic entities for the purpose of decision-making. Economic entities are social institutions evolved to produce goods and services needed for the survival and growth of human organization. As such, Accounting is a socially responsible and socially relevant area of knowledge.

An understanding of Accounting functions and an ability to evaluate the information which Accounting produces depends not only on its technical aspects, but also on an understanding of the environment within which Accounting operates and which it is intended to reflect.¹ It would appear then, that for Accounting to achieve its objectives as a service activity, an understanding of the social dimension of its environment is needed.

The purpose of this article is to investigate the environmental social assumptions underlying the accounting framework. In addition, it will elucidate the social features that underlie its information characteristics.

Frame of Reference

The environment of accounting, by definition, is human organization. Development of human organization is basically an expansion of an intrinsic human phenomenon; namely, the tendency of human beings to create social institutions to organize their lives and to fulfill their needs. Put differently, it is an expansion of the need satisfaction phenomenon.

Needs are an explanatory form of human drives. Drives are regarded as persisting psychological motivations: conditions that arouse, sustain, and regulate human behavior. Basic drives are based upon metabolic conditions, common to all humans in all societies. Examples of drives originating in metabolic conditions are: general hunger, specific food appetites, thirst, air hunger and the urge to sleep. These basic drives create needs for food, water and other bodily needs.²

The socialization process to satisfy the basic needs led to an enduring system of attitudes, beliefs, values, and norms. Other drives, in addition to the basic ones, started to be recognized. Contemporary behavioral scientists termed these additional drives "acquired" or "learned" drives. Such drives are a source of non-organic motivations and account for such behavior as working for money, status, security, sense of significance, and ambition to achieve specific goals.³

Indeed, behavior developed in the process of need satisfaction is the founda-

* Wagdy Sharkas is a professor of accounting in the Accounting Department at Kuwait University.