

The Importance of Revealing Social Responsibility in the Generation of High-Quality Financial Reports

Dr. AbdelRahman Mohammad Bakir -

Accounting department, Isra university, P.O Box 22, code 11622, Amman – Jordan.

Abstract:

The social responsibility is one of the pillars of important community life, it is a way of individual and collective progress, the development and human progress are based on social responsibility, as the value of the individual in society is measured by the extent to bear responsibility toward himself and toward others, as is the person in charge in a degree of safety and mental health . It could be argued that accounting for social responsibility requires an accounting model based on the basis of the prevailing social values at the time and place, it is also an utilitarian trend, but from a more comprehensive standpoint than those that prevailed in accounting by considering it a system of accounting information. The concept of social responsibility in the first half of the twentieth century was not known clearly, as business organizations strive to maximize profits by all means, but with the Monetary continuous criticism of the concept of profit maximization, signs have showed up because business organizations adopt a greater role for the environment in which they operate, where the Council of World Business on Sustainable Development described social responsibility by ": the ongoing commitment of the business organizations to act ethically and contribute to economic development and work to improve the quality of the living conditions of the workforce and their families, in addition to the local community and society as a whole. Social impacts caused by the project that are the benefits realized by it to the community like providing employment or raising the normal cultural and civilizational level resulting from manufacturing or beautifying areas and planting it and securing water and sewerage etc., as well as damage caused by the project to the environment in which it operates, whether it affects the workers working in it or the surrounding environment or the community in general. Disclosure of subjects is considered vital and important that is receiving much attention and growing in recent years. Where menus evolved in terms of the amount of information they contain and their quality, and methods of data presentation and appropriate degree of disclosure and the timing of the publication of these lists, and there is a need for users of financial statements to get to know the company's financial position and the results of their work. Appropriate Disclosure plays an important and central role in both accounting theory, or in accounting practices, "The importance of this concept has been intensified after the from great interest it received from several destinations such as professional associations, accounting and management of global stock markets, as well as researchers, especially those interested in them by examine various aspects of the premise of the importance of this concept in financial market efficient, and to study its impact on the trading activity, and price fluctuations of securities. "The importance of disclosure has increased after the crisis of the Great Depression, who befell in the United States in 1929, and almost ended the capitalist system

Keywords: Social responsibility, accounting for social responsibility, accounting disclosure, financial information, multinational corporations, income statement.

1: Introduction:

The Commission of research for the American Association of Certified Public Accountants assured that the foundations and principles of accounting must be derived mainly from the economic environment and the prevailing political and social thinking, and as may be available in the business community traditions. With the continuous increase of the emergence of companies and the continuing evolution and lasting change to economic conditions and the multiplicity of interested parties in accounting information, therefore accounting needs to keep pace with this change in order to have a prominent place among the humanity sciences and receive a high value, the responsibility connected with the accounting profession today is larger to be able to meet the needs and economic and social pressures.

social responsibility starts off from a basic premise that it is not possible for a partner who is one of the development partners, whether government or civil society or the private sector to complete an integrated, balanced and sustainable development alone, but by seeking to bring about integration and coordination of efforts and initiatives of all partners and the mobilization of resources of different kinds, from possible to achieve a balanced and integrated development and sustainable development in poorer communities. The social responsibility is one of the pillars of community life important, they are a way to provide individual and collective, but that development and human progress are based on social responsibility, as measured by the value of the individual in society, the extent to bear responsibility toward himself and toward others, as is the person in charge is a degree of safety and mental health .

Disclosure of subjects considered vital and important receiving much attention and growing in recent years. Where menus evolved in terms of the amount of information they contain and quality, and methods of data presentation and appropriate degree of disclosure and the timing of the publication of these lists, and there is a need for users of financial statements to get to know the company's financial position and the results of their work.

2: The problem of the study:

The problem with this study in the business organizations disclosure of social responsibility or their actual contribution to the surrounding environment at the heart of the financial reports prepared by other reports, the actual practice of the work of the Organization, and its contribution to the protection of the environment and the size and the amount of this contribution. The financial reports are prepared and effective means of communication and a key inside and outside the organization, and even these reports are highly credible, and is characterized by objectivity and relevance, neutrality, completeness, must take into account the needs of different groups, sometimes with conflicting interests and choose the appropriate timing for publication.

From here, the main question can be formulated for this dilemma and the goal of:

What how adequate Tathiralavsah from the social performance of business organizations at the heart of the financial reports to generate high-quality financial reports?

And the ramifications for the following sub-questions:

interesting business organizations surrounding environment leads to a continuation in the field of business and growth?

good financial reports are that contain sufficient information on the activity practiced by business organizations, are actually fairly?

: Business Organizations believes that the costs of the application of laws relating to the environment have a positive relationship to reduce pollution problems?

Encourages States and provide appropriate financial potential to reduce the spread of epidemics and diseases?

3: The importance of the study:

The importance of the study of which addressed the subject of a contemporary and important, which is an attempt to answer some of the questions and topics in the field of accounting disclosure on the social responsibility of business organizations and the need to provide systems development and disclosure of financial reports and financial management responsibility that produce financial reports.

4: The objective of the study:

This study aims to highlight the importance of disclosure in corporate social accounting financial reports showing the extent of social services and find out the extent to which business organizations with the participation of the community to reduce the negative effects particularly in relation to public health and the environment, and also know the importance of accounting disclosure on the techniques and methods of accounting Social.

Research Methodology:

This study used a descriptive approach to suitability for such a study it is generally commensurate with the social and human studies, and shows aspects of the theory of a particular subject and measure the views of the study population. And through the use of theses, periodicals and books by Arab and foreign.

This study contains two sections, namely Section I: social responsibility in terms of the concept and definition of goals, and the second topic: fitted with accounting disclosure and financial reporting quality.

1: The first topic: social responsibility:

Introduction:

The social responsibility is one of the pillars of community life important, they are a way to provide individual and collective, but that development and human progress are based on social responsibility, as measured by the value of the individual in society, the extent to bear responsibility toward himself and toward others, as is the person in charge is a degree of safety and mental health . It could be argued that accounting for social responsibility requires a model accounting based on the basis of social values prevailing at the time and place is also a trend utilitarian, but from the standpoint of more comprehensive than those that prevailed in accounting as a system of accounting information of the organization, and requests the accounting model for social responsibility expansion in Accounting Measurement and so extends to the external effects of the actions of the unit accounting and intended effects of the external those effects that go beyond stakeholders in economic unity These are external effects known as the cost of social and social return and the accounting system which takes into account the external effects known social accounting.

1:1: Definition of accounting for Social Responsibility:

There is no agreement on the definition of a specific and clear her and this difference is due to writer or researcher and the subject who is looking in, and despite the fact that social accounting has become a reality it is difficult for business organizations to ignore, and we review Here are some definitions and summarized in a comprehensive definition:

- "Is an accounting system specializes in the measurement of transactions or operations Latte occur between the organization and the social environment around them and then disclose the implications of it for all the parties involved and therefore the main objective of this system is the measurement and disclosure of social costs and benefits to business organizations." (Matar, 2004, p 416)

- Known researcher Lee Seidler social accounting as: the art and science of measurement and interpretation of phenomena and activities that have essentially a social and economic nature.

He knew researcher (Linus) social accounting as "the application of accounting in the social sciences, which takes care of the development of accounting methods to cover the effects and social consequences of an extension of the field of accounting to cover the social performance of the organization as well as economic performance, and this requires the development of means and methods of measurement adopted in traditional accounting in order to conduct analyzes and provide appropriate solutions to phenomena and problems of a social nature and thus do not need to create an autonomous definition of social accountability.

Researcher believes that through review of definitions of the previous show that the accounting system for social responsibility is just like any other accounting systems such as management accounting and corporate accounting and cost accounting, but the accounting system for Social Responsibility interested in measuring and recording operations between the organization and the social environment and disclosure of these processes provided by the community in solid financial reports. Accounting for social responsibility also is the art and science of measurement and interpretation activities that have a social and economic nature.

2:1: the concept of social responsibility:

Not the concept of social responsibility in the first half of the twentieth century known clearly, as it tries to business organizations strive to maximize profits and by all means, but with the Monetary continuous winning of the concept of profit maximization has showed signs because adopt business organizations a greater role for the environment in which they operate.

Where it was the World Business Council for Sustainable Development as a social responsibility ": the ongoing commitment of the business organizations to act ethically and contribute to economic development and work to improve the quality of the living conditions of the workforce and their families, in addition to the local community and society as a whole.

Has also been defined as: "التزام on business organizations towards the society in which it operates and by contributing a wide range from social activities such as fighting poverty and improving health services and combat pollution and create jobs and solve the problem of housing and transportation, among others.

"Imposed social responsibility itself forcibly recently in the vicinity of economic relations, whether national or international one hand, raised the reactions of anti-globalization, since the mid-nineties, especially after the establishment of the World Trade Organization, the echo deep in multinational companies giant about its role and new responsibilities in the face of growing the phenomenon of poverty and impoverishment in the world, as a result applications stringent liberalization of international trade. On the other hand, it has international nongovernmental organizations - such as the International Organization for business owners, which includes 137 federation and national business owners in 133 countries - assessment of the activities of its members and audit charters created to remind them of their responsibilities basic as representatives of the private sector and the symbols of the economics of the market in the era of globalization. "

1:2:1: the importance of social accounting:

Increased importance of social accounting as a result of many factors, notably:

1 increasing recognition of the social responsibility of the economic structures: where the responsibility is to achieve profit facilities, which is one of the universal standard for performance evaluation. This is logical because the unit will not continue without a profit, but that the circumstances of social and environmental surroundings Kzaor great disparity in incomes and pollution of the environment as a result practice facility for its activity has an impact on the status of this goal is no longer the profits are used as a standard comprehensive performance assessment but must accountant to do a thorough analysis of the social impact facilities and the provision of appropriate data on the social costs and benefits and how to distribute those benefits to the community.

2 growing demand by some countries and organizations and associations of accounting for economic organizations to disclose data that have the content of social, especially after the great development in the industrial sector and increasing pollution of the environment surrounding the project, which calls for the need to disclose this performance to see the extent to which established their social responsibilities.

3 went projects to the social costs are taken into account when determining the actual cost of activities despite ignoring the social costs as a component of social costs in determining the real cost to the organization.

4 focus on the cost side in the field of social performance measurement and the neglect of social benefits: as most studies on measuring the social costs of business organizations have been neglected subject of social benefits resulting in a higher total cost of the facilities that bear their social responsibilities. So it has to be when studying improperly performance when compared with the projects do not bear the social responsibility. So it has to be when studying the social performance of the need to take into account the social benefits generated by the plant and compare it with the social costs resulting from these facilities.

Researcher believes that the increased interest in social accounting business organizations has become necessary because the accountant interested in a comprehensive analysis to measure the social performance of those organizations and the preparation of reports and lists, in order to ensure social perform a comprehensive evaluation on the part of society to the level of social performance achieved by the organization.

2: The second topic: accounting disclosure and the quality of financial reporting:

Introduction:

Disclosure in general and Walid separation between ownership and management and this separation that created dimension between the shareholders who own the project and the figures accounting which represents Project Center and financial results of its operations during a certain period, so it was necessary to shoot the project budget at the beginning and printed and published for the opportunity to these shareholders for the financial center and results of the project of the profit or loss was shown by installing equity or equity capital and the statement of the increase or decrease that occurred during the year and soon crisis recession that has befallen the economic system in the thirties of the last century and the accompanying media campaigns addressed the issue of disclosure.

Has led the social impacts caused by the project and of the benefits realized by the community as a deposit employment or raise the normal cultural and civilizational resulting from manufacturing or beauty area and planted and secure water and sewerage it .. etc., as well as damage caused by the project to the environment in which it operates, whether it affects workers the mother of the surrounding environment or the community in general.

2: the intellectual framework for the disclosure of:

Introduction:

Disclosure of subjects considered vital and important receiving much attention and growing in recent years. Where menus evolved in terms of the amount of information they contain and quality, and methods of data presentation and appropriate degree of disclosure and the timing of the publication of these lists, and there is a need for users of financial statements to get to know the company's financial position and the results of their work.

We will give a presentation of the concept of disclosure as well as the definition and types, and the factors that affect the disclosure

2:1: the concept of disclosure

Companies need in the context of their work routine to accurate information and sound in order to ensure continuity, and return the historical roots of the concept of disclosure of financial information for the year 1837 where the magazine published the Railway Magazine article about disclosure, "which indicated after reporting earnings on the behavior of investors, as prevailed in the last quarter of the nineteenth century the direction of urging an increase in accounting disclosures, in terms of providing information about profits, capital and depreciation and asset assessment, and support legislation that increases the disclosure in the financial statements and the reduction of alternatives in the accounting treatments.

Plays disclosure appropriate an important role and centrally in both accounting theory, or in accounting practices, "has intensified the importance of this concept after what he received from the great interest from several destinations such as professional associations, accounting and management of global stock markets, as well as researchers, especially those interested in them examine various aspects of the premise of the financial market efficient, and study its impact on the trading activity, and price fluctuations of securities. "and the increased importance of disclosure after the crisis of the Great Depression, who finished in the United States in 1929, and almost to end the capitalist system, where it has a lot of joint-stock companies in that period of manipulating figures accounting published values of assets and property in order to attract capital investors, as this led manipulated to show its financial statements are not true, and has led to an increase in the value of the shares of these companies are great, but the discovery of the fact that these companies فهيبتت shareholder value significantly, leading to the bankruptcy of a large number of investors and collapse These companies, which necessitated the establishment of the Securities Trading Commission (SEC) to take control of securities trading, has been issued the Securities Act of 1933, which is considered law relate to disclose ".

Over time, the increased importance of the disclosure of information in the financial statements published by

reference to the historical development of accounting and especially when they turned the accounting function from the entrance to the Royal entrance to the users in the beginning of the sixties of the last century, and بتحولها of a system of bookkeeping system to protect the interests of owners, to focus on its role as a information than the basic provision of appropriate information for decision-making, and to the accounting new role elevated many of the principles generally accepted accounting Among them was the principle of disclosure and qualitative characteristics Kalmlama and reliability at the expense of other restrictions Kalthfez and objectivity, as the owner of this evolution in accounting openness of accountants on other disciplines, such as modern information theory, which provided much of Accountants of tools and indicators that have benefited in various areas reinforced the importance of the role of the principle of disclosure.

As well as the growing economic role of global capital markets has a direct impact on accounting, as imposed on accountants should pay special attention to the theories and concepts that govern the elements and mechanisms of these markets, such as portfolio theory and the imposition of financial market efficient, so that again emphasized the importance of disclosure of information in the financial statements published after this data has become a major source of information for traders in the markets. "

The quality of disclosure as a result of the nature of the quality of accounting information in corporate accountant can evaluate the quality of disclosure in the financial statements by:

adequacy of disclosure provided by the company when the report on the business strategy and economic raised. the adequacy of the disclosure of the results of the various sectoral activities. insufficient to explain the present performance of the company in its financial reports. adequacy of the information contained in the letter of the Board of Directors. clarity accompanying notes to the financial statements, which are an Aetjze part of the financial reporting, accounting policies are explained, and the assumptions upon which the accounting estimates.

1:2: 1: Definition of disclosure:

Varied definitions that dealt with disclosure, where some of the definitions referred to that disclosure will explain and display information at the heart of the financial statements in a honest and fair, it has touched many writers to the concept of disclosure and its importance in the decision-making process.

Has been defined as the dissemination of information necessary for the classes they need, so as to increase the effectiveness of the operations of the financial market, as the different groups need the information to assess the degree of risk faced by companies to reach resolution through which you can achieve its objectives and that are commensurate with the degree of risk that you want them. "

And knew Khalid Amin Abdullah "that show the financial statements of all the basic information of interest to foreign groups about the project that were useful in the rational decision-making."

Matar says, "that the requirements for the presentation of information in the financial statements in accordance with generally accepted accounting principles require the provision of appropriate disclosure element in these lists, and so on all the material things (the core).

Some know that disclosure and the general sense of the word means the dissemination of information.

As accountants they express this concept more specifically, so that means the process of publishing financial information about the company through the financial reports, which are usually annual reports. And expresses this concept is sometimes more accurately means that information is not included in the financial statements themselves.

The Commission issued audit procedures that are emanating from the American Institute of Certified Public Accountants in its discussion of the standard third of auditing standards, a standard report what disclosure appropriate, including the following: "The requirements for the presentation of information in the financial statements in accordance with accounting principles generally accepted required to provide a disclosure appropriate in the financial statements, on all matters of substance.

And the element of disclosure closely related to the form and content of financial reports, and the terminology used, and also the observations attached thereto, and the extent to which the details, and how to make those lists informational value from the point of view of users of these lists.

The disclosure realistic: that is a balance between the interest that will be realized from the information and the cost of that information "economic feasibility", and based this concept on the principles and asset accounting and administrative policies, and guidance destinations supervision and control of the hand, and the interests of the parties that will use the data from the other hand.

Researcher believes that despite the multiplicity of definitions already mentioned they all converge in that disclosure is a presentation of financial statements produced within the company and remove the mystery that shrouded, to become The benefit to users of financial statements in order to guide their investments and they make the decision rational, and where the cost of that incurred by the Company in this regard will return the investments and cash flows generate profitable as well as add value to the company as a result of the disclosure of the true reality of the company, and provide an atmosphere of confidence among all dealers and management as well as through the analysis of definitions of the previous "we find that it is also based on two key elements of

information and information users . "

2:1:2: types disclosure:

The great advances in accounting thought, in this period necessitated further development in the disclosure inherent in this development, but appeared a trend advocated the expansion of the disclosure and multiplicity of fields and appeared types of disclosure, where aspiring accountants events recording non-financial can not be expressed in numbers in their records, and trying to constantly to overcome the obstacles that prevent the achievement of this goal, the most important types of disclosure are:

Full disclosure:

Refers to the comprehensiveness of financial reporting and the importance of coverage for any relevant information after imperceptible to the reader, comes the need for full disclosure about the importance of the financial statements as a primary source depends upon in decision-making, but not limited disclosure of the facts until the end of the accounting period, but extends to some of the facts subsequent to the date financial statements that materially affect the users of those lists.

There are also other types of disclosure, including: the disclosure of the fair, adequate disclosure, disclosure Optional, appropriate disclosure, disclosure of educational media.

2:2: disclosure of the social dimension:

The magnitude of the social impacts of the project makes evaluating its performance on the basis of economic criteria alone is not enough and if the value added has achieved tremendous growth in the latter half of the last century, equivalent to the total produced from the added values of the start of human civilization until 1950 AD, the information system of accounting used in Economic progress report ignores the depletion of natural capital.

And that the community's interest and the state social implications through the measurement and accounting disclosure to try to express those social impacts in line with the social and economic role destruction carried out by the accounting was marked by the seventies of the last century a number of attempts theoretical and practical for the disclosure of the social dimension has been the social dimension of the subject of a number of discussions held by the Exchange Commission in the United States was also the subject of attention of many organizations accounting as collector's accounting and the Organization of national accountants and complex accountants Americans also formed several organizations such as the Council preferences economic to collect information on the social performance of companies, are comparable because classified information is optional by companies may not be valid for comparison has also been testing the reactions of the financial market for the disclosure of the social dimension and the results indicated that the information published by the CEP and published outside the financial reports had an impact on stock prices of companies in the market.

1:2:2: the importance of disclosure of the social dimension:

Public attention led to damages affecting air, water and health workers to cause these companies are forced to get out of damage the territorial boundaries to build factories in other areas shall be effects in the environment, as in other Southeast Asian Gains are pounds and return them to their communities of origin.

Developing countries have been alerted to the risk of contamination caused by some industries and took a government committees and non-official organizations for environmental protection and pollution control.

The models can be divided disclosure that occurred in the past two decades into two directions:

1 - Preparation of separate social reports on the financial reports.

2 - the integration of both financial and social reports ..

2:2:2: accounting reports on the types of social responsibility:

- Descriptive reports:

The reports descriptive of the most common form in the process of the report on the social responsibility of the project it includes a description of the activities carried out by the project and the fulfillment of its obligations social nor These reports include an analysis of the costs for these activities and the values of the benefits that have been achieved and thus avoids the problems of measurement that we presented before but Exactly does not provide a measure of social responsibility reflects the net or the social dimension of the project, such a report can be viewed in the form of budget assets and liabilities of the assets show the positive aspects provided by the project, while represent negatives liabilities that need to be resolved.

- Reports of cash based on the measurement of the cost components:

This includes the type of reporting the amounts spent on each activity of social responsibility activities undertaken by the project, the value of benefits achieved by those activities is not disclosed in these reports because of the difficulties faced by the measurement of these benefits can display two types of financial statements based on it:

Type I: pure flow statement for social activities:

This list includes all amounts that the company spending it on the control of pollution and protection of the environment and charitable donations and additional benefits other workers, where we look at all the amounts spent by the company such as the benefits to the community and on the menu are virgins Total costs for social

activities as a percentage of the value of sales or advertising expenses, for example, knowledge of the extent to which the company went in contributing to social activities.

Type II: List of social activity - economic:

This list is prepared periodically with the traditional financial statements to provide social information needed by the various groups interested in the social and economic dimension of the project as social activities are classified in the list of social activity into three groups each group represents a prime area of social responsibility, namely:

- Activities of individuals.
- Activities related to the environment.
- Activities for the commodity product or service.

This could include each of the three areas of the previous two sets of costs associated with the first social activities and represent the amounts that are company optionally spending it on social programs that benefit workers and the environment or to improve product safety, according to a group called the activity of these costs (Improvements) are excluded from the calculation of these costs any amounts the project as a result of mandatory social behaviors such as the costs of compliance with the laws of pollution because of this activity is required by law or under special agreements with trade unions.

The second, which costs that are avoided when the company some of the activities that are socially responsible by law or may be considered responsible optionally called this group of costs burdens negative or damages.

- Reports which are based on the measurement for each of the cash component of the costs and benefits:

Featuring a collection of reports from the group earlier in that it is more comprehensive in that it includes both the costs of social activities and benefits resulting from these so that the beginning of these reports to get an adequate picture somewhat from the social performance of the project and the measurement of benefits as difficult as before signal as most of them can not be achieved for the project itself, but the parties independent of the project in addition to the difficulty in determining monetary values for most of these benefits unless we turned to estimate personal and therefore the interview process between the benefits and costs may not lead to reliable results significantly and can distinguish in these reports among the list of social income and a list of the social impact as follows:

- List of social income:

Show this list net income or social loss which reflects the net contribution of the project to the community and is a net gain or loss of social by adding the amount of the added value achieved by the project This amount represents the value of output desirable socially and known savings to external economic and social benefits which are realized as a result do a project some activities imposed by the social dimension and is deducted from the gross costs imposed by the project on the community any value damage to society as a result of the project to its activity Economic and know these damages adverse effects or social costs of any The list of social income starts from where it ends economic activity where that point Beginning in this list are value-added income is characterized by social inclusiveness, it allows the report on all the important impacts of the project in the community as it is flexible so that it can include social changes despite concern which contained personal estimates.

- List of Social Impact:

This is the list that determines benefits based on the value of the benefits that have been made to the community while costs represent the value of the sacrifices made by the community for the project or the damage caused by the project to the community.

- Integration:

This trend is on the basis that, in order to give a comprehensive picture of the overall performance of the project must be integrated into all of the social information and finance in one report and that this integration within the framework of financial reporting traditional so that the information becomes social part of the financial information even if this procedure does not prevent the course of and there are some reports which include some discrete social information and quantitative descriptive or supporters of this trend depends on arguing two grounds:

The first: that already affect social activities in economic activity and results should be reflected in the financial reports and only became misleading results.

- The project is a single unit is indivisible from both its economic and social development are complementary and together represent the overall objectives of the project and that the report on the performance of the project should be a report on the overall performance of him so that it includes both economic and social information and the results of the interaction of both types of economic and social activity with each other and its impact on the final product of the project activity.

- Entrance positive:

Management to consider as part of its policy of disclosure of information they want to provide the public image of serving its policy in the future highlights the expansion plans and discloses future profits, social services and contributions to charity projects, and expenditures on research and development.

- Information portal:

Does not adhere to the entrance information system is intended for measuring through (GAAP) accepted accounting principles Giwla years or international standards or other but it depends on the databases being able to collect and store all relevant data unit of accounting based on the provision of objective evidence can the management of data entry and running and then stored This is what makes the historical cost-based, verifiable evidence. (Judge et al, 2007, pp. 359 - 373).

Conclusions

1: It can be said that the disclosure of social responsibility one of the main topics in the current era and that the impact of these companies on the community and what caused the benefits of, or damage dramatically, especially after the establishment of many companies to open projects and companies rely heavily on polluting activities to the environment and which are damages too big to the environment and living organisms, such as the petrochemical industry and the plastics industry.

2: Do not bother business organizations surrounding environment and the damage caused in the community enough.

3: The good financial reports if they contain appropriate disclosure and inadequate commitment of social responsibility, business organizations, and the report that may cause damage to the surrounding environment.

4: The governments to enact legislation and laws which are often not adhered to by the organization, especially large or international organizations due to their strong financial impact.

Recommendations

The research team recommends business organizations need to comply with laws and regulations relating to the environment, and disclosure in the financial information.

The research team believes that business organizations do not sufficiently contribute to the reduction of the spread of disease and contamination of the surrounding environment, and this will negatively affect the continuity of those organizations in the field of business.

We recommend the need for business organizations to provide adequate financial allocations to address the effects of environmental pollution, which reap huge profits.

- active participation in the community in which it operates private business organizations and multinational companies, and corporate giants, because they are due to environmental pollution in developing countries, and the huge movement of funds accruing to their original habitat in developed countries.

Conclusion

In this study, review of social responsibility in terms of the concept and definition, goals, and methods of accounting for the social costs and social reports, as well as reviewed the list of social income, which shows net income or social loss which reflects the net contribution of the project to the community and is a net gain or loss of social added the amount of the added value achieved by the project and this amount represents the value of socially desirable outcomes, known as savings and foreign economic and social benefits realized as a result of the project some activities imposed by the social dimension. It was also the study of social responsibility disclosure and accounting disclosure in general.

And finally been reached to a set of conclusions and recommendations we بتلخيصها in the latter part of this study.

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