

Development of Accounting Theory Based on Islamic Teachings: A Glance over Principle of *Al-Adl* and *Al-Ihsan*

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Abstract

The beauty of accounting based on Islamic principles is that it not only deals with the valuation but also deals with an inbuilt accountability mechanism. Generally the accounting should be able to perform roles like keeping safe custody of interests, certifying true and fair view of business, enabling accountability and providing reliable information for successful decision making to all the stakeholders. In this context there are three main issues with respect to present system of setting accounting standards. These are undue pressures of certain groups in setting these standards, no role of owners in setting these standards, and flexibility/discretion in applying these standards which may lead to subjectivity. These may results in incorrect valuation of business transactions, increasing management discretion which in return will increase corporate governance issues including incorrect financial reporting, earning management and limiting decision making ability of the stakeholders. In order to overcome to this situation there is an urgent need to revamp the accounting theory in such a way that when it is put into practice it performs its due role as being, discussed here. The best way to correct this situation is to develop a new accounting theory based on Divine guidance. In this background, the Islamic principles of “*Amanah*” (Custody) (Amer2007), “*Shahadat*” (Testimony), (Amer, 2008) “*Shura*” (Counseling) (Amer, 2012) and settlement in “*Bay*” (business transaction) (Amer, 2013) can lay down a solid foundation for a new accounting theory. In Islam the concept of *Al-Adl* and *Al-Ihsan* are leading and guiding principles. In this paper an effort has been made to look into that how these two concepts can be applied to accounting theory.

Keywords: *Al-Adl*, *Al-Ihsan*, Accounting Standards, Financial Reporting

1- Introduction

Generally the Accounting should be able to perform the following roles: (Amer, 2008)

- 1- Keeping Safe Custody of Interests of all the Stake Holders--- This is more than Book-Keeping.
- 2- Certifying the True and Fair View of Business to all the Stakeholders.
- 3- Enabling Accountability of all the Stakeholders.
- 4- Providing Reliable Information for Successful Decision Making to all the Stakeholders.

In the context of role as enumerated above there are three (3) main issues with respect to present system of setting accounting standards. These are:

- 1- Undue pressures of certain groups in setting these standards.
- 2- No role of owners in setting these standards.
- 3- Flexibility/discretion in applying these standards which may lead to subjectivity.

These may results in following problems for the business world:

- 1- Incorrect valuation of business transactions.
- 2- Increasing management discretion which in return will increase corporate governance issues including incorrect financial reporting and earning management.
- 3- Limiting decision making ability of the stakeholders.

Presently the accounting profession is passing through a very crucial phase. The inherited good name of accounting is at stake. The profession has put its due role on the backside. One of the main reasons of this situation is the surrounding business environment in which it has to perform, but unfortunately, the profession itself is responsible for this state of affairs. At the moment the accounting profession is fulfilling the vested interests of other professions. This created a wide gap between accounting theory and practice. In order to overcome to this situation there is an urgent need to revamp the accounting theory in such a way that when it is put into practice it performs its due role as being discussed here.

Today the basic and main question in front of us is that valuation of a business transaction is possible with out taking into consideration the accountability aspect of accounting treatment.

Through valuation we try to measure and transmit business transaction in monetary terms. Now what are the characteristics of these valuations? In my opinion these are:

- 1- Wide range of discretion to select alternates (accounting policies) to treat transactions which may materially affect results which will ultimately effect financial reporting.
- 2- This may lead to incompatible comparison of set of alternates for business decision making.
- 3- Treatment of transaction with the intention to manipulate results.

- 4- Under and overvaluation of accounts to cover misappropriation of funds.
- 5- Harmonization of accounting, a need of present global business world, although debatable, is not achievable.

In above circumstances the present accounting profession is being failed even in its overemphasized role of valuation. Concisely the accounting may not even deliver the correct value of business transactions to the stakeholders. The situation is further grieved in global and corporate environment.

Teaching ethics in accountant education and training and again its inclusion in the code of conduct for accountants by professional bodies can not serve the purpose completely. The best way to correct this situation is to develop a new accounting theory based on Divine guidance. Most importantly as the route of the new accounting theory would be Divine guidance; it would wipe out the subjectivity in setting accounting standards. In addition instead of fulfilling vested interests of other professions, specially the management, it would perform its due role.

In this background, the Islamic principles of “*Amanah*” (Custody), (Amer, 2007) “*Shahadat*” (Testimony) (Amer2007), “*Shura*” (Counseling) (Amer, 2012) and settlement in “*Bay*” (business deal) (Amer, 2013) can lay down a solid foundation for a new accounting theory. The principle of “*Amanah*” brings an inbuilt system of accountability in the accounting theory in addition to providing solutions to technical issues. The principle of “*Shahadat*” will help in testifying correctly the “true and fair view of the business which results in provision of reliable Information for successful decision making to all the stakeholders.

In addition to principles of “*Amanah*” and “*Shahadat*”, the “Principle of Equal Settlement” (Amer, 2009) may be a good addition as it mainly relates to valuation of business transactions in line with Devine guidance. The “Principle of Equal Settlement” has been derived from the Islamic concept of settlement of transactions in “*bay*”. This principle will restrict the undue discretion while valuating the business transaction as it would be based on certain yard sticks outlined in *Hadith* (*Saying of Prophet Muhammad SallAllaho Alaihay wa Sallam*). Further most importantly as this principle is based on Devine guidance it will restrict the pitfalls of human subjectivity both at the time of setting accounting standards and its application.

Islam has a unique system of mutual consultation (*Shura*) to run the affairs of the life. In Quran while describing the qualities of “*Mumineen*” (believers) it is said that “who (conduct) their affairs by mutual consultation” (Verse 38 Ash-Shura). “This “*Shura*” process is guidance from Allah (*SWT*) and it will gain the appropriate blessing provided the correct respect is given to this approach.

In Islam the concept of *AI-adl* is a leading and guiding principle. Even the Universe exists on this concept. Similarly it is an important pillar on which foundation of economics, business, management, finance, accounting and marketing etc. should be laid down. The concept of *AI-ihsan* is also very important. In my opinion, the most important factors on the basis of which we can discard secular and capitalistic economies are non-existence of *AI-adl* and *AI-ihsan* in these. Here we are focusing accounting in this context.

2- Literature Review

Presently a lot of efforts are going on to regain the noble name of accounting profession. These include replacing of accounting standards with IFRS, convergence of accounting standards and putting ethics in accounting education and training. However, these efforts cant brings fruit full results until and unless we bring an internal mechanism of high values in accounting treatment of transactions in particular and in the whole accounting profession in general. Simple putting ethics in accounting education, training and code of conduct can not bring back the good name of accounting profession. We should struggle to build a society where human ethics prevail in every decision making of life as an integral part. We should search for a society which produce “Unbroken Men and Women” against to whom Sandra Waddock (May 2005) called “Hollow Men and Women”. She rightly says:

“To meet the challenges of doing business in the modern world, management and accounting education must undergo a transformation. Courses on analysis must also consider implications of corporate and individual actions. Corporate-centric courses must become society-centric or even nature-centric. Passive knowledge transfer must give way to active engagement in learning. Disciplinary specializations must be approached within the context of an integrated perspective on business’s role in society. The values-neutral posture must shift to one that recognizes the inherent values-based nature of management itself and the numerous value judgments that go into any financial report. A narrow focus on shareholder wealth and blind faith in market forces must broaden to more nuanced and intelligent focus that encompasses many stakeholders, including the natural world. We must strive for a world in balance- for a world in which society takes precedence over economy”

The point here is that how society can take precedence over economy. The Shaba (Radi Allaho Anhuma) were true believers and followers of Hazrat Muhammad (SallAllaho Alaihay wa Sallam). They (Radi Allaho Anhuma) under the training of Hazrat Muhammad (SallAllaho Alaihay wa Sallam) built a society which inter-alia includes

the qualification wished by Sandra Waddock.

The answer to this situation is to lay down a firm foundation for a new accounting theory based on Islamic principles, which will certainly have a spiritual binding force at its background. (Amer, 2007) The non-Muslim can also take benefit of the theory; however, they have to search for a binding force to implement their agenda of ethics. Our above views are synonym to the thinking of Sandra Waddock as far as the role of society is concerned. There may be a difference of opinion that how such type of society can be built up which can assume its role as visualized by Sandra Waddock.

In the context of building societies the modal at Figure-1 is presented for discussion (Amer, 2007). This dictates that the Divine Guidance should be the bidding force upon which a society can be built. The source of Divine Guidance is religion. While pursuing the professional education and training through religion the human can get the required education and training. As a result the society which would be built up of unbroken men and women. Such societies would react differently than we have presently. As a result every member of these societies would be a seal of approval in its self. This will result in production of such professionals who will make their professional and personal decisions ethically as they would be built to so react. These societies will prevail on our economy.

3- Mechanism for Setting Accounting Standards

As we are focusing on accounting profession first we have to look for an accounting theory based on Divine Guidance based and Islamic teachings as outlined in figure-2. The Islamic principles of “*Amanah*”, “*Shahadat*”, Equal Settlement, *Al-adl and Al-Ihsan* can lay a solid foundation for a new accounting theory. These principles not only deal with the concept of accountability but also deal with the valuation in a more appropriate manner. The principle of “*Amanah*” (Amer, 2007), “*Shahadat*” (2007), *Equal Settlement* and “*Shura*”, (Amer, 2009). are already discussed in detail in earlier submissions. Here we are concentrating on the Islamic principles of “*Al-adl and Al-ihsan*”.

4- Principles of *Al-Adl and Al-Ihsan*.

In Islam the concept of *Al-adl* is a leading and guiding principle. It is an important pillar on which foundation of Economics and business can be laid down. The concept of *Al-ihsan* is also very important. As already said, the most important factors on the basis of which we can discard secular and capitalistic economies are non-existence of *Al-adl* and *Al-ihsan* in these economies. Here we present a few Aya from Quran which indicate that how important are these concepts.

Meanings

Verily, Allâh enjoins *Al-Adl* (i.e. justice and worshipping none but Allâh Alone - Islâmic Monotheism) and *Al-Ihsân* [i.e. to be patient in performing your duties to Allâh, totally for Allâh's sake and in accordance with the Sunnah (legal ways) of the Prophet SAW in a perfect manner], and giving (help) to kith and kin (i.e. all that Allâh has ordered you to give them e.g., wealth, visiting, looking after them, or any other kind of help, etc.): and forbids *Al-Fahshâ'* (i.e. all evil deeds, e.g. illegal sexual acts, disobedience of parents, polytheism, to tell lies, to give false witness, to kill a life without right, etc.), and *Al-Munkar* (i.e. all that is prohibited by Islâmic law: polytheism of every kind, disbelief and every kind of evil deeds, etc.), and *Al-Baghy* (i.e. all kinds of oppression), He admonishes you, that you may take heed.

(Surah An-Nahl-16 Aya-90)

Explanation

(Lo! Allah enjoineeth justice) Allah's divine Oneness (and kindness) through fulfilling the obligations; it is also said that this means: kindness to people, (and giving to kinsfolk) i.e. keeping ties with one's kinsfolk, (and forbideth lewdness) all transgressions (and abomination) that which is not known in the Shari'ah or Sunnah (and wickedness) overbearing and oppression. (He exhorteth you) He forbids you from engaging in lewdness, abomination and wickedness (in order that ye may take heed) in order that you take admonition from the parable of the Qur'an.

(Tafsir Ibn 'Abbas,) al-Bayt)

Meanings

O you who believe! Stand out firmly for justice as witnesses to Allâh, even though it be against yourselves, or your parents, or your kin, be he rich or poor, Allâh is a Better Protector to both (than you). So follow not the lusts (of your hearts), lest you may avoid justice, and if you distort your witness or refuse to give it, verily, Allâh is Ever Well Acquainted with what you do.

(Surah An -Nisa-4- Aya-135)

Explanation

(O ye who believe! Be ye staunch in justice, witnesses for Allah, even though it be against yourselves or (your) parents or (your) kindred, whether (the case be of) rich or poor parents, (for Allah is nearer unto both (than ye are)) Allah has better right to protect them than you do. (So follow not passion lest ye lapse) lest you are not just in testimony (and if you lapse) if you stammer (or fall away) or do not testify in front of judges, (then lo! Allah is ever Informed of what ye do) whether you testify or withhold your testimony. This verse was revealed regarding Miqyas Ibn Sababah who had something to testify against his father.

(Tafsir Ibn 'Abbas,) al-Bayt)

Meanings

"And O my people! Give full measure and weight in justice and reduce not the things that are due to the people, and do not commit mischief in the land, causing corruption.

(Surah Hud- 11-Aya-85)

Explanation

(O my people! Give full measure and full weight in justice, and wrong not people about their goods. And do not evil in the earth, causing corruption) do not spread corruption in the earth nor worship idols nor invite people to it; and give people their due of right measure and weight.

(Tafsir Ibn 'Abbas,) al-Bayt)

Meanings

Verily! Allâh commands that you should render back the trusts to those, to whom they are due; and that when you judge between men, you judge with justice Verily, how excellent is the teaching which He (Allâh) gives you! Truly, Allâh is Ever AllHearer, AllSeer.

(Surah An –Nisa-4- Aya-58)

Explanation

Regarding the key that the Prophet (pbuh) took from 'Uthman Ibn Talhah as a deposit, Allah commanded His Messenger to give back deposits to their owner, saying: (Lo! Allah commandeth you that ye restore deposits) to give back the key (to their owners) to 'Uthman Ibn Talhah, (and, if ye judge between mankind) between 'Uthman Ibn Talhah and 'Abbas Ibn 'Abd al-Muttalib, (that you judge justly) that you give back to 'Uthman and the providing of water (siqaya) to al-'Abbas. (Lo! comely is this which Allah admonisheth you) comely is this which Allah commands you, of giving back deposits to their owners and judging justly. (Lo! Allah is ever Hearer) when al-'Abbas said: O Messenger of Allah! give me both the key and the providing of water, (Seer) of what 'Uthman Ibn Talhah did when he refused to give the key and said: By Allah's trust! Give me my right, O Messenger of Allah!

(Tafsir Ibn 'Abbas,) al-Bayt)

The Sunah of Prophet Muhammad (Sall Allahu 'alaihi wa Sallam) is an open path for us. So let us look that what the Hadith say on the concept of *Al-adl* and *Al-ihsan*. Here are a few Hadith on the subject:

It has been narrated on the authority of 'Abdullah b. 'Umar that the Messenger of Allah (may peace be upon him) said: Behold! the Dispensers of justice will be seated on the pulpits of light beside God, on the right side of the Merciful, Exalted and Glorious. Either side of the Being is the right side both being equally meritorious. (The Dispensers of justice are) those who do justice in their rules, in matters relating to their families and in all that they undertake to do.

(Muslim :: Book 20 : Hadith 4493)

Hammam b. Munabbih reported that-this is out of (those ahadith) which Abu Huraira narrated to us from Muhammad, the Messenger of Allah (may peace be upon him). And he while making a mention of ahadith reported from Allah's Messenger (may peace be upon him) said this: Sadaqa is due on every joint of a person, every day the sun rises. Administering of justice between two men is also a Sadaqa. And assisting a man to ride upon his beast, or helping him load his luggage upon it, is a Sadaqa; and a good word is a Sadaqa; and every step that you take towards prayer is a Sadaqa, and removing of harmful things from the pathway is a Sadaqa.

(Muslim :: Book 5 : Hadith 2204)

It has been narrated on the authority of Abu Huraira that the Prophet of Allah (may peace be upon him) said: A commander (of the Muslims) is a shield for them. They fight behind him and they are protected by (him from tyrants and aggressors). If he enjoins fear of God, the Exalted and Glorious, and dispenses justice, there will be a (great) reward for him; and if he enjoins otherwise, it redounds on him.

(Muslim :: Book 20 : Hadith 4542)

Allah's Apostle said, "There is a Sadaqa to be given for every joint of the human body; and for every day on which the sun rises there is a reward of a Sadaqa (i.e. charitable gift) for the one

who establishes justice among people."

(Bukhari :: Book 3 :: Volume 49 :: Hadith 870)

Like universe if there is no *Adl* in any phase of life or a discipline or a profession, it would be deficient and defective. This is equally true in case of accounting theory and practice. The meaning of *Ihsan* is very comprehensive and a basic ingredient of teaching of Islam. In "*Lughat-e-Quran*" (Dictionary of Quran) it is stated " *Ihsan* is used in two meanings. One is doing well with some one not known to you and other is to search to know a good thing and doing good deed"(Numanee, 1994). In this respect the best example of *Ihsan* in Islamic history is the treatment of Ansaar –e- Madinah with Mahajar(Immigrants) of Mecca at the time of Migration. This is the road map and model which we have to follow in all phases of life.

"Although the words '*adl* (justice) and *ihsan* are concurrently used in the Quarn (16:80), their concept is different from each other. '*Adl* is a legal concept while *ihsan* is a moral one. The latter means benevolence, fineness, proficiency, or magnanimity in dealing with others. It implies a more liberal treatment than what justice demands. Apparently it seems to be a supererogatory virtue but the Quranic injunction suggests that the attitude of *ihsan* enjoys a significant position in the Islamic framework"(Zaman,1999).S.M.Hassan Zaman(1999) further says "The concept persuades its followers to be prepared to behave magnanimously in claiming their rights and be generous in discharging their duties" In the present scenario of corporate governance issues specially corruption and exploitation by the management the application of Islamic concept of *Al-adal* jointly with the concept of *Al-ihsan* will sort out a lot of problems. For example the Principle of *Al-adal* and *Al-ihsan* can comprehensively check the practice of earnings management.

Let us discuss these principles more specifically in the context of accounting practices. Take the example of depreciation. Here we used different methods and different rates. The management and accountants can use their discretion while formulating accounting policies on depreciation. This discretion may bring different financial results. Again here the concept of deferred taxation may be against the spirit of concept of *Al-adl* as it may deprive the stake holders specially the investors from profit on a particular time.

Similarly the write off policies may bring different results. For example in Pakistan the banks have written off billions of rupees loans which adversely affect the profitability of these banks. Without going for deliberation on the ribah aspect of these transactions which is totally prohibited, the writing off loans is against the principle of *adl* and *ihsan* as we know that even the loan of a "*saheed*" can not be written off. Likewise some time the claims of creditors, suppliers and employees are written back due to law of limitation or for any reason which is again against the norm of *Adl and Ihsan*..

The meaning of a Hadith is that:

"In response to a Sahaabi who asked about forgiveness for the sins of a Saheed (Martyr), Rasulullah (Sallallahu alayhi wasallam) said: "Yes, (i.e. His sins are forgiven) if you are firm, sincere and facing (the enemy in the battlefield) not turning your back (in fight), except debt. Verily, Jibraeel said this to me!!

(Tirmizi)

Let us see that how Prophet Muhammad (Sall Allahu 'alaihi wa Sallam) used to settle the debts. The meaning of Sahi Bukhari is that:

"Abu Huraira (Radi Allahu 'Anhu) narrated: The Prophet (Sallallahu alayhi wasallam) owed a camel of a certain age to a man whose came to demand it back. The Prophet (Sallallahu alayhi wasallam) ordered his Companions to give him.

They looked for a camel of the same age but could not find but a camel one year old. The Prophet (Sallallahu alayhi wasallam) told them to give it to him. The man said "You have paid me in full, and may Allah pay you in full": The Prophet (Sallallahu alayhi wasallam) said "The best amongst you is that who pays his debts in most handsome manner"

The meaning of another saying of Prophet Muhammad (Sall Allahu 'alaihi wa Sallam) quoted in the Sahih Bukahri is that?

"Jabir bin'Abdullah (Radi Allahu 'Anhu) narrated: My father was martyred on the day (of the battle) to Uhud, and he was in debt. His creditors demanded their rights persistently. I went to Prophet (Sallallahu alayhi wasallam) (and informed him about it). He told them to take fruits of my garden and exempt my father from the debts but they refused to do so. So, the Prophet (Sallallahu alayhi wasallam) did not give them my garden and told me that he would come to me the next morning. He came to us early in the morning and wandered among the date-palms and invoked Allah to bless their fruit. I then plucked the dates and paid the creditors, and there remained some of the dates for us.

Here I want to quote another Hadith which shows the importance of *Ad and Ihsan* of a Muslim for a Muslim.

"Salim b. 'Abdullah reported on the authority of his father: I heard the Messenger of Allah (SallAllaho Alaihay wa Sallam) saying: "Who ever of you can, should become like he one who had a faraq (measure) of rice." They (people) said: "Who is one who had a faraq of rice, Messenger of Allah?" He mentioned the tradition of the people (who were rapped) in the cave by falling of the rock on it. Then

they said to another: Recall best of your deeds.” And the third one said: “O Allah! You know I hired a labourer for a measure (faraq) of rice, when evening befell I offered him his wages, he refused to accept it and went away. I invested that on his behalf until I gathered on his account a cow and its calves. Subsequently, he met me and said: Give me my wages. I asked him: Go towards that cow and its calves and get that. He went to that (herd) and drove it way.”

(Sunan Abu Dawud)

Some time we charge certain item (e.g. carpet) in the same year in which it has been purchased having usage for more than one year. This may materially understate the actual profit. Again this is against the principle of *adl* as you are depriving stake holder from their due share of profit, specially the investors.

Similarly we spent a lot of money on different heads of expenditures like donations, entertainment, gifts, boarding and lodging, hiring of employees, consultancy, transportation and bribery etc without any justification or relation to business purpose. This practice is not only against the concept of good governance but also against the concept of *adl*. Further more the creation of reserves out of profit may deprive the stake holders from their due share out of it. The concepts of “*Al-adl*” and “*Ihsan*” dictate that we may enforce Islamic teachings on *Musharakah* and *Mudarabah* to safeguard the interest of owners and investors while setting accounting standards.

5- Conclusion

In the Figure-2 a road map for developing an accounting theory and accounting standards on the basis of Islamic teachings has been outlined. The Islamic principles of “*Amanah*” (Custody) (Amer2007), “*Shahadat*” (Testimony), (Amer, 2008) “*Shura*” (Counseling) (under publication), “*Bay*” (business transaction) (2013) and *Al-adl & Al-ihsan* can lay down a solid foundation for a new accounting theory.

The principles of *Al-adl & Al-ihsan* are very important as per teachings of Islam “Presently efforts are being made to spread the application of IFRS in the world. Some studies (Daske & Gebhardt, 2006, Psaros) suggest positive impact of these standards on the quality of financial reporting. However, long-lasting impact of these standards is yet to be established. Further still a debate is going on the issue of quality between IAS and US GAAP (e.g. Bradshaw, & Miller, 2002, Barth, Landsman, Lang & Williams, 2006 & Goncharov & Zimmermann, 2006)” (Amer, 2008). In this context there is an immediate need to carry on a study to look into these two types of standards in the light of principles of *Al-adl* and *Al-ihsan*. Rather there are two immediate tasks in front of Muslim accounting professionals and academicians. One is such type of study and the other, which is more important, is development of a new accounting theory based on these and other such principles.

“The source of all laws in Islam is Allah and Allah alone. The verse of the Qur’an, “The *hukm* belongs to Allah alone,” is often cited in support of this. This basic rule determines the character of Islamic law and gives direction to all interpretation and *ijtihad*.” (Nyazee, 1945) In lines with *Usulud-Deen* (Principle of Deen) i.e. the teaching in Quran, *Sunnah*, *Ijma*, *Qiyas*, *Fiq* and *Ijtihad*, in the first instance, a conceptual work may be carried out in consultation with the religious scholars to look into these principles in details. Once a conceptual framework of a new accounting theory has been developed an exercise for accounting standards setting can be taken in hand in lines with Islamic concept of “*Shura*”.

All these concepts in totality will help in setting accounting standards in lines with Divine guidance. This process in return will enhance the quality of accounting standards by limiting human discretion and subjectivity. This will result in achieving high standards of professionalism of accountants.

As final words here I want to remind followers of *Quran* to lead the depressed humanity to a prosperous future through its guidance and practice as being ordered:

“And strive hard in Allah's Cause as you ought to strive (with sincerity and with all your efforts that His Name should be superior). He has chosen you (to convey His Message of Islamic Monotheism to mankind by inviting them to His religion, Islam), and has not laid upon you in religion any hardship, it is the religion of your father Ibrahim (Abraham) (Islamic Monotheism). It is He (Allah) Who has named you Muslims both before and in this (the *Qur'an*), that the Messenger (Muhammad SAW) may be a witness over you and you be witnesses over mankind! So perform AsSalat (Iqamat-as-Salat), give Zakat and hold fast to Allah [i.e. have confidence in Allah, and depend upon Him in all your affairs] He is your Maula (Patron, Lord, etc.), what an Excellent Maula (Patron, Lord, etc.) and what an Excellent Helper!”

(Surah Al-Hajj Verse 78)

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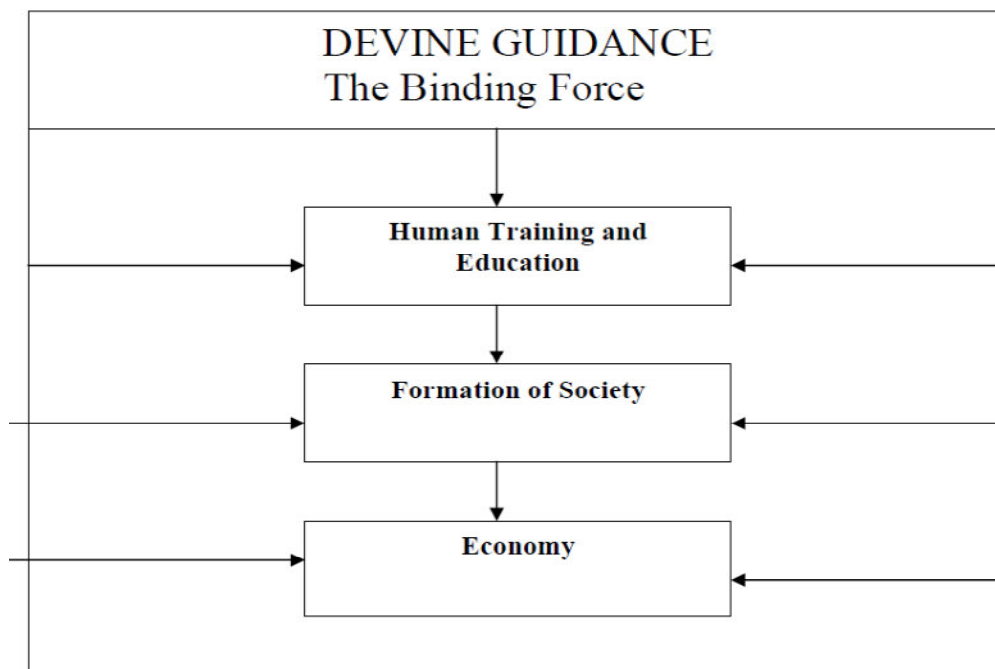
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Societies Building Model
 Figure-1

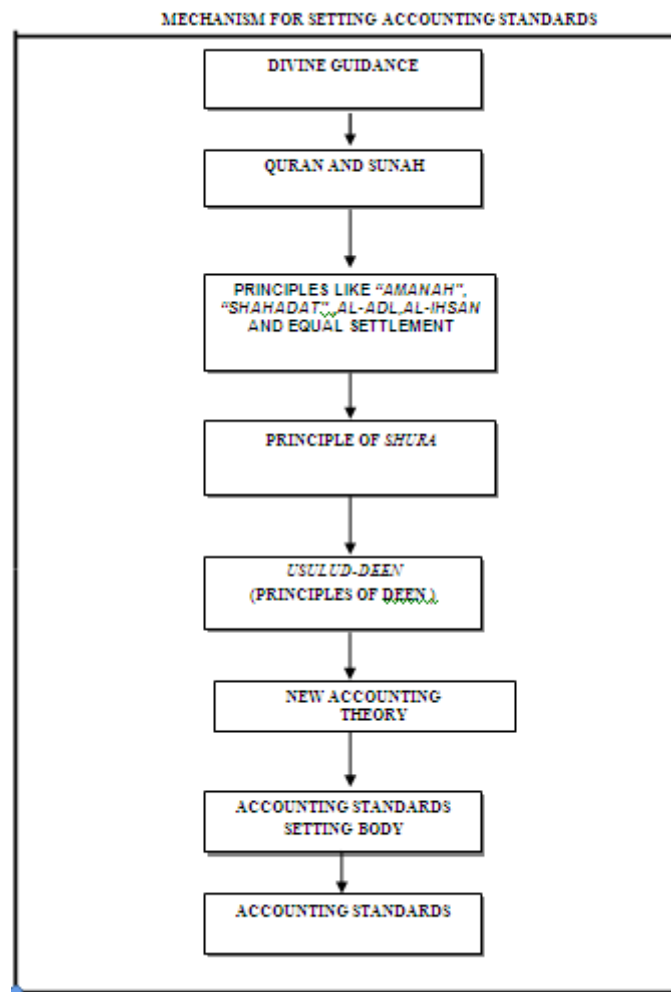


Figure-2