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307

# THE ATTITUDES OF ACCOUNTANTS TOWARDS CORPORATE ENVIRONMENTAL DISCLOSURE (CED) IN LIBYA: A REVIEW AND FUTURE DIRECTION

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## **Abstract**

*Purpose:* This paper is intended to complement the literature reviews on CED with special focus on the developing countries. It focuses on the attitudes of accountants towards CED in Libya.

*Design/methodology/approach:* A desk-based research method, using a classification framework of two categories, has been applied in this study. These two categories are the methodologies used to capture empirical data and the results of studies.

*Findings:* The results of this study indicate that almost all previous studies related to the attitudes of accountants towards CED in Libya utilised the two-dimensional analysis, which combines a questionnaire with content analysis. This afforded a better understanding of the picture than that provided by the questionnaire alone. Moreover, the results indicate that most such studies show that whilst the accountants have positive attitudes toward CED, progress is limited, with a low level of CED practices.

*Originality/value:* Reviews of attitudes of accountants towards CED in different parts of the world are always welcome and are arguably somewhat very limited in developing countries in general and in Libya in particular. This paper provides a foundation for future research and development in the area of CED.



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**Paper type:** Literature review paper

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308

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## INTRODUCTION

The business community faces many pressures from the green consumer, environmental groups, employees and investors to accept its environmental responsibility (Dixon *et al.*, 2004; Al-Drugi and Abdo, 2012; Mahdeo *et al.*, 2011). It has been increasingly, mostly in the developed countries, accepted that CED is important as it provides information on asset revaluations, cost analysis in energy use, investment appraisal, environmental liabilities and costs and benefits of environmental improvement programmes, which are relevant and necessary in business decision-making (Coopers and Lybrand, 1993; Deegan *et al.*, 1996; Boyce, 2000). Thus, the impact of environmental performance of enterprise on its financial health has become a matter of growing concern to investors, creditors, government and public at large (Coopers and Lybrand, 1993; Pahuja, 2009).

A challenge more than a decade ago by Mike Lickiss, former president of the Institute of Chartered Accountants in England and Wales (ICAEW), suggests that accountants need to respond to environmental issues. Even then, Lickiss, argued that: "First we (accountants) can encourage companies to develop innovative environmental policies, to disclose them in the financial statements and to keep them regularly updated... We must measure up to the environmental challenge if we are to fulfill our duty as a profession to promote the public interest. We forget at our peril that we do not own our natural assets, we merely hold them in trust for future generations" (1991: 6). A number of empirical studies have thus focused on the view of accountants in terms of their role in social and environmental disclosure (Bebbington *et al.*, 1994; Deegan *et al.*, 1996; Lodhia, 2003; Kuasirikun, 2005; Islam and Dellaportas, 2011).

The results of these studies in developed (Bebbington *et al.*, 1994; Deegan *et al.*, 1996) and developing countries (Lodhia, 2003; Kuasirikun, 2005; Islam and Dellaportas, 2011), pointed out that accountants are not broadly involved in the social and environmental disclosure practices of businesses. These findings are consistent with the conclusions of Gray

*et al.* (1995) who suggested that accountants are currently uninvolved in bringing about organisational change through the incorporation of environmental management strategies into the management accounting practices of businesses. It is believed that accountants are largely unaware of how their skill could be utilised in creating a heightened awareness of environmental sensitivity in organisations. Lodhia (2003) ascribed that to: (1) the lack of their competence in environmental matters and (2) the voluntary nature of the present environmental disclosure practices.

However, accountants in developed countries are increasingly involved in environmental accounting practice (KPMG, 2005; 2008; Tilt, 2010; Islam and Dellaportas, 2011). Tilt (2010: 22) stated that: "The large accounting firms, (Big 4: KPMG, Ernst and Yong, Price Waterhouse Coopers and Deloitte), all state their commitment to CSR (Corporate Social Reporting) and sustainability. An inspection of their websites identifies that they see it important to both state their own commitment to CSR, and to advertise their services to others in helping business to develop responsible strategies and prepare reports. Most also offer some form of assurance services in this area". Moreover, CED scholars' focus in such countries has been on the "emergence of new accountings" (Gray, 2002) such as full cost accounting (Bebbington *et al.*, 2001), sustainable cost calculations (Bebbington and Gray, 2001) and shadow accounting (Dey, 2007). The accounting bodies in such countries are in a better position to make recommendations on accounting in general and on CED in particular compared to their counterparts in developing countries. For example, the Canadian Institute of Chartered Accountants (CICA, 1993) issued their "Reporting on environmental performance" guidelines, which have had an undoubted positive impact on the development of CED (Gray and Bebbington, 2001). In the UK the ACCA Award scheme has greatly helped promote the development of CED. Thompson (2002: 18) that "reporting only really took off in the UK after ACCA started the Awards. In the first years there were few applicants, but now there are very few FTSE250 companies that do not report".

Accountants in developing countries, however, appear to be less reactive in creating change in their practices (Islam and Dellaportas, 2011). However, the literature review section in Islam and Dellaportas's (2011) study ignored the previous studies in the Libyan context as a developing country, possibly because examining the attitudes of Libyan accountants towards CED was not the main aim of such studies.

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Therefore, this paper is intended to complement the literature reviews on the attitudes of accountants towards CED in developing countries by providing the Libyan picture.

The remainder of the paper is organised as follows. The next section deals with the accounting profession in the Libyan context. The third section contains an overview of prior research on the attitudes of accountants to CED in Libya. The final section includes the conclusion and future direction.

### **THE ACCOUNTING PROFESSION IN THE LIBYAN CONTEXT**

At the time of Libyan independence in 1951, the accounting profession did not exist in Libya. Most of the business firms depended upon foreign accounting firms from Italy and the UK (Bait-El-Mal *et al.*, 1973). In the 1950s, the country relied greatly on advisors, accounting technicians from the UK, the USA and the UN, in establishing its rudimentary accounting system. At that time, a lot of foreign agencies from the UK and the USA (e.g., the Libyan Public Development and Stabilisation Agency, the Libyan American Reconstruction Commission, the Libyan and American Joint Service, etc.) flooded into the country. The Libyans played no role in the administration of these agencies, which were all administrated by non-Libyans. Through them, the British and Americans implemented their own accounting models, significantly influencing the accounting system in Libya (Buzied, 1998).

The discovery of oil in the early 1960s provided the country with the financial resources to develop business activities leading to a significant growth of the economy. Accordingly, there were increasing needs from investors, creditors, business managers and governmental agencies for financial information and resultant accounting services. Subsequently, many foreign accounting firms from Egypt, the USA and the UK opened branches in Libya, predominantly providing audit services. In the 1970s, with the increase of accounting graduates from the University of Libya and the return of many Libyan graduates from abroad, many Libyan-run accounting firms were established (Chong and Ahmad, 2010).

As a result of the increase of accounting firms in both number and size and the lack of regularity in accounting and auditing standards and practices, there was an urgent need to set up a professional body to take the

responsibility of developing a general framework of accounting in Libya. To meet the demand, Law No. 116 was enacted in 1973 (Libyan Ministry of Justice, 1973). This is the first law in Libya governing accountancy and related areas. It covers: (1) the establishment of the Libyan Accountants and Auditors Association (LAAA); (2) registration of accountants; (3) exercise of profession; (4) fees; (5) pension and contribution fund; (6) obligations of accountants and auditors; (7) penalties; and (8) general and transitional provisions. The LAAA was established in June 1975 (Libyan Ministry of Justice, 1975).

In addition to LAAA, the State Accounting Bureau (SAB) also plays a key role in the profession. The SAB was established by Law No. 31 of 1955. Under Law No. 7 of 1988 (Libyan Ministry of Justice, 1988), the SAB was combined with the Central Institute for General Administration Control (CIGAC). The new name was the Institute for Public Follow-Up (IPFU). As stated by the law, the IPFU was an independent body, which, after auditing all the government accounts, was to report directly to the General People Congress (GPC) (currently, National General Congress). However, there was no change in the main functions of the SAB. In 1996, Law No. 11 (Libyan Ministry of Justice, 1996), was enacted by the GPC. This changed the name of the IPFU to the Institute of Public Control (IPC), and extended the responsibility of the IPC to include the auditing of foreign companies operating in Libya. Recently, after the reevaluation of 17<sup>th</sup> February, it has been renamed as the Accounting Bureau with the same functions established by Law No. 11 of 1996.

Finally, it is worth mentioning that in Libya, there are no formal sets of accounting standards. The current regulatory and institutional frameworks of accounting, which influence business disclosures and reporting practices, consist of a set of rules, regulations and some institutions inherited from the American, British and Italian period (Chong and Ahmad, 2010), mainly introduced in the Libyan Commercial Code (LCC) and Libyan Income Tax Law (LITL). As a result of the absence of the accounting standards in Libya, there are some huge differences between companies in the same industry in applying the accounting principles, rules, methods and procedures (Ahmad and Gao, 2004).

Thus, for this reason and due to the absence of Libyan accounting standards, the Industrial Ministry (IM) issued the Uniform Accounting

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Guide (UAG) in 1988 for companies to use in preparing their accounts and reports. The UAG describes mainly cost accounting systems, records and books, and the structure of the income statement and balance sheet. It also provides a layout of some records and journals such as stock, labour, wages, overhead expenses' journals, the trade account, and the dividends account (Saleh, 2001).

IM then took the further step of issuing its Decision No. 18 of 2001 (IM, 2001). It asked the companies to provide the IM with the required information quarterly and annually by using pre-designed forms. Most of these pre-designed forms are restricted purely to monetary information such as production forms, sales forms, debts forms, current and new projects forms, foreign exchange forms, expenses forms, maintenance forms, forms for payments to the treasury, inventory forms and production cost forms. Some others, such as employees forms and quality forms include both financial and non- financial information, while others, such as health and safety forms and environmental forms include only non-financial information. The environmental form is shown in Figure 1 as a sample and because it is connected to CED.

### **REVIEW OF STUDIES ON THE ATTITUDES OF ACCOUNTANTS TOWARDS CED IN LIBYA**

There have been few studies that have concentrated on the views of accounting practitioners with regard to their role in CED in Libya (Pratten and Mashat, 2009; Ahmad, 2010; Elmogla *et al.*, 2011; Ishwerf, 2011; Othman, 2011; Bayoud *et al.*, 2012).

Pratten and Mashat (2009), besides analysing 56 annual reports of Libyan companies in four sectors, examined attitudes towards corporate social and environmental disclosure among academic accountants, financial managers (or accountants), government officials, bank credit officers and external auditors. The attitudes were captured by 438 questionnaires. The results indicated that all of those surveyed agreed that companies should be aware of their social responsibilities, especially for environmental and community issues. They rejected the notion that firms existed simply to make profit, and agreed that they should demonstrate social and environmental responsibility to justify their existence. However, they felt that disclosure was hindered by the absence of legal requirements, administrative difficulties and the failure of management to appreciate its social responsibilities.

**Figure I.**  
Environmental pre-designed form

Industrial Ministry

Name of the Company: .....  
During the Period from -/-/2000 to -/-/2000 Form No. 24)

Production Unit	Solid Wastes		Method of Treat		Volume of Gas Emissions				Waste Water Overflow	Method of Treat	
	Type of waste*	Amount of Waste	Disposal	Recycling	CO2	Methanol	Dust	Others		Do not use again	Recycling
Total											

\* Type of solid wastes include: material, chemical, or others  
Prepared by: Control and Follow-Up office  
Approved by: Chairman of Company  
Source: IM, 2000))

Ahmad (2010) examined the extent to which general managers, including financial managers, have been engaged in corporate environmental management and disclosure in Libya, and analysed views of Libyan managers on the motives to disclose or not disclose environmental information. To do so, 59 questionnaires were delivered personally to general managers and financial directors who worked for large industrial companies whose reports had been assessed by Ahmad and Mousa (2010). The overall results suggest that the vast majority of the managers accept that Libyan companies and their managers should recognise their environmental responsibility and provide environmental disclosure to the central authorities (the main users). However, most surveyed managers felt that a scarcity of legal and professional standards and guidelines by central authorities, along with their lack of expertise, qualifications and training in the field of CED have prevented them from engaging in CED. Therefore, CED has not been put on the agenda of many Libyan companies.

Elmogla *et al.* (2011) explored views and perceptions of financial managers on the current state of corporate disclosure in general and social disclosure, including CED in particular to gain some insight into their motivations and to elicit their opinions on the future of corporate social and environmental disclosure. To achieve this purpose, 99 questionnaires were delivered personally to financial directors who worked for both public and private Libyan industrial companies whose reports had been assessed by researchers themselves in the same study. The results indicated that the vast majority of respondents rejected the suggestion that Libyan companies have no social and environmental responsibility but exist only to make as much profit as possible. They consider that disclosing social and environmental information will encourage an investment environment, develop human resources and serve customers and might also emphasise the role of accounting and of accountants themselves. They believe that the law can provide the best stimulus to disclosing CED.

Ishwerf (2011) explored the perceptions and requirements of a wide group of stakeholders concerning corporate environmental responsibility and disclosure in Libya. To achieve this aim, face-to-face semi-structured interviews were adopted as the main instrument for collecting data. A series of semi-structured interviews were conducted with senior representatives of various stakeholder groups. The data came from 30 stakeholders from six groups of stakeholders, namely:

regulators and policy makers; local governments; **managers, including financial managers**; employees; shareholders and financial institutions. Content analysis was used to turn qualitative data, which was collected via open-ended questions, into numerical data using NVivo software. The result indicated that in general, stakeholders are interested in, and positively disposed towards CED. However, interviewees generally perceive that CED is fairly significant to business, but current CED practice is viewed as negative and weak. Through the empirical study, the incentives and disincentives for CED are identified. Increasing awareness of environmental issues, market competition, religious obligation, compliance with industrial codes and training programmes appear to be the key driving motivations in the study country, while lack of legal requirements, lack of knowledge/awareness, absence of demand, issues management, fear of bad publicity, companies emphasis on economic performance, sensitivity and confidentiality of information, absence of pressure by government states, and absence of NGOs appear to be impeding CED practices. The results also showed that information related to environmental activities has been given the highest priority by all the stakeholders, while issues related to environmental financial aspects and energy issues have been placed last and second-to-last on the ranking scale. The results imply that regulators and policy makers as well companies have to consider the policy implications of these other stakeholders' views and requirements. In addition, the findings require careful consideration by regulators and policy makers at the national and international levels.

Othman (2011) examined the attitudes of accountants who worked for both Libyan oil and gas companies towards CED. The attitudes were captured by 403 questionnaires. The results indicated that all of those surveyed agreed that companies should be aware of their environmental responsibility. They consider the importance of disclosing environmental information in the annual reports of such companies. They believe that training programmes on CED, consideration of central authorities and increasing academic studies in this area can provide the best motivation for CED in Libya.

Bayoud *et al.* (2012) explored views and perceptions of financial managers on the current state of corporate social disclosure, including CED, to gain some evidence about the relationship between corporate social disclosure and corporate reputation. The final number of questionnaires was 149 from a total population of 135 organisations

from four different Libyan sectors, namely: manufacturing companies, service companies, banks and insurance companies whose reports had been assessed by researchers themselves in the same study. The results indicated that most respondents believe that CED can influence the company's reputation. The strongly perceived positive relationship between CED and a company reputation is not only restricted to the amount of CED but also influenced by the quality of that disclosure. However, the findings of content analysis indicate a gap between financial managers' perceptions and practical reality, resulting in a low level of CED in the four sectors.

The following three points can be concluded from a review of these previous studies: **First:** In terms of research methodology, two approaches were adopted in the previous studies in investigating attitudes of Libyan accountants towards CED, namely: (1) one-dimensional analysis (questionnaire); and (2) two-dimensional analysis (questionnaire or interview and content analysis). Othman (2011) only used one-dimensional analysis. He thus used the same approach of all previous studies in both developed and developing countries dealing with the attitudes of accountants towards CED (Bebbington *et al.*, 1994; Deegan *et al.*, 1996; Lodhia, 2003; Kuasirikun, 2005; Islam and Dellaportas, 2011). Such an approach fails to link the "empirical" results to the practical reality of CED. Pratten and Mashat (2009), Ahmad (2010), Elmogla *et al.* (2011), Ishwerf (2011), and Bayoud *et al.* (2012) utilised the two-dimensional analysis, which combines questionnaire or interview with content analysis. This approach allowed a better understanding of the picture than that provided by the questionnaire alone.

**Second:** In most previous CED studies (Pratten and Mashat, 2009, Ahmad, 2010; Elmogla *et al.*, 2011; Bayoud *et al.*, 2012), the main clearly definable source of the text data is the annual reports. They ignored other corporate communications regarding environmental issues. However, various studies acknowledge that to fully understand CED, researchers must investigate alternative media for CED. For example, Williams and Pei (1999) and Nuhoglu (2003) found that firms do communicate environmental information through other media, such as web sites and stand-alone environmental reports.

**Third:** The results of these previous studies were almost similar. This endows their findings with more objectivity. They showed that there is an overall positive but latent attitude toward environmental responsibility

and corporate environmental disclosure. This result is consistent with conclusions of other studies in developing countries (Lodhia, 2003; Kuasirikun, 2005; Islam and Dellaportas, 2011). However, the findings of content analysis indicate a gap between Libyan accountants' attitude and companies' practical reality, resulting in a very low level of CED. A scarcity of legal and professional standards and guidelines by central authorities, companies emphasis on economic performance, confidential information and administrative difficulties, along with a lack of expertise, qualifications and training in the field of CED have prevented Libyan companies from engaging in CED.

#### **CONCLUSION**

This study has taken an important step towards illuminating accountants' attitudes to CED in the context of Libya. It complements the literature reviews on CED with special focus on the developing countries. By reviewing the available literature, the study found that previous studies appear largely united in their results. They reveal that Libyan accountants have a positive attitude to corporate environmental responsibility and disclosure. However, the low level of CED in Libyan companies indicated that they do not generally feel that they should be the primary initiators of any attempt at environmental disclosure. Libyan accountants put the responsibility for improving the CED practices in Libya on the shoulders of central authorities, and professional and legislation bodies. However, in the researcher's opinion the ball is in the court of society, central authorities and all groups involved in accountancy, including academic accountants, financial managers, accountants in practice, government officials, external auditors, the LAAA, the Accounting Bureau and so on. They should all make concerted efforts to fulfill their professional responsibility for the environmental agenda.

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