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Islam, communication and accounting

Purpose: Reflecting upon the Islamic doctrines that are indicative towards and offer a variety of implications for communication and accounting, this paper explores the notion of communication in accounting and in doing so elucidates the wider connotation of accounting frontiers offered in the Islamic philosophy.

Design/methodology/approach: Drawing from the Islamic sources: Quran and other key texts, and other relevant preceding literature, the paper deliberates key Islam principles of significance and outline what they suggest for communication in accounting.

Findings: Islam has a profoundly embedded concern of the communicative aspect from a holistic viewpoint that is clear within its accounting implications as well. This paper illustrates the social aspects of Islamic accounting through its stance on communication, thereby opening up the more enabling potentials of Islamic accounting informed by wider and more facilitating dimensions of Islam's teachings: Islam's holistic approach to life; its attentiveness on society and its various groups and its emphasis on behavioural conduct and emotional aspects. Consideration on these principles throws into questions Western ways develops and hones existing stand of hegemonic positions and submits new ways forward.

Research implications: Aspiring organisations and larger entities such as nations who encourage the development of Islamic economy can benefit from the added accountability of entities to encompass the social and ethical responsibilities.

Social implications: The paper highlights Islamic doctrines as a basis of just and responsible accounting communication via incorporating the macro societal elements and the behavioral communicative aspects.

Originality/value: The Islamic communication principles open up the inclusion of the missing behavioural aspect from accounting communication. This paper provides the necessary theoretical framework on how to include the humane side within accounting communication.

Keywords: Accounting Communication; Islamic accounting;

1. Introduction

The importance of communication is integral to the very actuality of Islam. From the Islamic perspective, Allah (The Arabic equivalent of God) created humanity with a fundamental function to communicate. This is evident in the very first verses by order of revelation (and in the current order Chapter 96: (1, 2-3) which mention like read, and pen.

Studies on Islam and accounting, certainly in the instance of the broad-spectrum work have failed to consider the communicative aspect of Islam. The Islamic accounting work as prior studies indicate have investigated the technical and instrumental concerns relating to the prohibition of interest and ¹*Zakah* accounting (see Hamid, Craig & Clarke, 1993; Lewis, 2001; Kuran, 2004; Akhyar & Barizah, 2009);

¹ The financial sum to be given to the poor or needy, it is a set rate applied to the value of net assets that cannot be altered.

various perspectives of Islamic accounting practices in Islamic countries (Karim, 2001; Ashraf & Ghani, 2005; Olson & Zoubi, 2008; Napier, 2009) and a large number of studies have investigated social accountability from the Islamic lens (Baydoun & Willet, 2000; Haniffa & Cooke, 2005; Maali, Casson & Napier, 2006; Kamla & Rammal, 2013). Incorporating the Islamic perspectives, these studies have reconnoitered the various aspects of accounting; however none reflect on the Islamic viewpoint on communication, ostensibly this is eccentric, given Islam's particular call with reference to communication.

The focus of this paper is to echo on the notion of communication in accounting through engagement of Islamic doctrines. The connection between Islamic principles of communication in the context of accounting institutes a novel emphasis for the accounting and communication literature, which is at present clutched by the western perspectives. This paper contributes to a more substantive realization of the applicability of Islamic principles for remodeling the dominant western orientation in accounting communication that currently relies on the dominant tool of financial accounting statements is ruled by the International Financial Reporting Standards (IFRS), which is intended as a conjoint global language for business affairs so that company accounts are comprehensible and analogous across international boundaries. Baydoun & Willet (2000) argues that these have been imposed upon Islamic societies rather than espoused.

By bringing in the Islamic principles that offer guidance to approximately one and a half billion of the world's population, the paper aims to overcome the cultural colonialism of accounting in general and communication in accounting in particular (Lehman & Tinker, 1987; Annisette, 2000). This also assists in inputs from diverse cultures and belief systems for the development of communication constructs in accounting theory Kamla et al., (2006) and Moerman (2006). Such an effort develops "Islamic intellectualism" that, is expected to develop within the Islamic world as a result of globalization (Tan, 2011). This is in line with the interest to enrich the critical theoretical project pursuing to advance an enlightened and emancipatory universalism that appreciates different viewpoints. The deliberation is useful for those who either seek to learn about the Islamic principles or adversely hold a question mark towards religious perspectives of any theistic point of view (²Armstrong, 1997)..

Through Islamic stance on communication the social aspects of Islamic accounting are highlighted, thereby opening up the more enabling potentials of Islamic accounting informed by wider dimensions of Islam's teachings such as its holistic approach to life; its attentiveness on society and its various groups and the subsequent emphasis on behavioural conduct and emotional aspects of communication. Such an endeavour helps break the obsession with technical and instrumental matters related to the interest ban and Zakah calculations, limiting the scope of Islamic accounting practices and research as pinpointed by Kamla (2009).

During the course of the paper from hereon, verses from the holy book, Quran, and Islamic teachings are drawn on in addition to relevant prior literature, the structure of the paper is as follows: Key Islamic principles and elaborated on and drawn insights therefrom for a communications paradigm informed by the Islamic principles for accounting.

² UK religious scholar and commentator Karen Armstrong (1997) argues that the notion of applied compassion is central to the three monotheistic faiths, implying that at the core theistic faiths have similar humane values.

2. Communication in accounting- – insights from contemporary studies and the need for Islamic perspectives

Generically communication in accounting has been treated as a matter under technical domain, represented by the dos and don'ts of financial reporting. Corporate and/or financial reporting is used to communicate accounts which are largely dominated by the numbers language. Each of the primary leaders of accounting standards, the International Accounting Standard Board (IASB) and Financial Accounting Standard Board (FASB), developed its conceptual framework for financial reporting, which is a coherent system of concepts that flow from an objective. The objective identifies the purpose of financial reporting. In the revised conceptual framework the single objective of financial reporting is providing useful information for valuation decisions of capital providers (OB 1), To accomplish the objective, financial reports should communicate information about an entity's economic resources, claims on those resources and the transactions and other events and circumstances that change them. The single objective is to provide decision-useful information (Crook, 2008). Decision-useful information is defined as "information about the reporting entity that is useful to present and potential equity investors, lenders and other creditors in making decisions in their capacity as capital providers" (³IASB, 2008: 12). Therefore the usefulness of financial information is geared towards 'decision-making'. The objective clearly identifies as the users to whom general purpose financial reports are directed, existing and potential investors, lenders and other creditors (IFRS Foundation, 2010b, paragraph OB2). It is conspicuous from the purpose stated in the above that communication is driven by economic factors, Broadbent (1998) in referring to accounting logic expresses the same idea adding that communication is led exclusively by economic concerns and looks after a narrow set of stakeholders such as investors, lenders and creditors only. McKernan and MacLulich (2004) note that following the Enron affair it was practically evident that financial reporting was facing crisis. Authors have also elucidated the way in which accounting information (or lack thereof) contributed to the Financial Crisis (Arnold, 2009; Bezemer, 2009; Barth and Landsman, 2010).

There has also been a constant deliberation on the expanding role of an annual report, its scope being larger than just as a means of financial reporting, Lambertson (2015) suggests, the need for new accounting(s), possibly informed by a set of values and beliefs which are external to the economic worldview which has led us to the current state of malaise.

In the same vein, researchers have argued that accounting and the accounting profession can both reflect and influence society, and ultimately effect societal change when change is required (Hopwood, 1984; Lehman, 1995, p. 395; Pallot, 1991, p. 204). In this regard, Bebbington (1997), elucidates that social and environmental accounting is concerned with: "...exploring and developing new forms of accounting which are more socially and environmentally benign and which have the potential to create a fairer more just society". The end purpose of social accounting and reporting would be about enabling accounting to participate in achieving the welfare of the whole society and moving the focus away from constantly fusing accounting with decision usefulness. In order to integrate the societal aspects of accounting (Lehmann, 2002 p. 229) notes that social accounting can be developed as part of a public sphere committed to exposing and explaining corporate effects on "the world" to reflect what is "significant" for communities and their different ways of being in the world. In order to embrace what is significant for

³ References to the conceptual framework for financial reporting (IASB, 2010) are abbreviated in the following way: OB refers to the first chapter (objectives),

other communities, a critical approach needs to be adapted, that seeks betterment in and through particular phenomena (Held and McGrew, 2000, p. 401).

The Islamic communication perspectives offer an emancipatory eye to the accounting paradigm and hence its reporting practices propose to incorporate a wider range of stakeholders, and offer an opportunity to look beyond the economic effects.

3. Islam and communication: some fundamental guiding philosophies

Allah created humanity with a fundamental function to communicate.

“He has taught him to talk (and understand)” (Quran 55:4)

Mowlana (2003) elucidates, that communication has been an instrumental and integral part of Islam since its inception as a religio-political movement and that inherent in the Islamic teachings are basic rights of communication, including the rights to know, to read, to write, and to speak. Islam is communication with oneself, other humans and Allah (God); it is a communication-based religion. The Quran uses such concepts as *balàgh*, *dawah bashár*, *nadhár*, *tadhkirah*, and *Mawizah* to communicate Allah’s message to people (Galander, 2002). The instance of oral mass communication in Islam is its call for prayers, the sermon ‘Al- khutbah’ delivered in the Friday congregational prayers. The oral culture and communication is best expressed as the holy book ‘Quran’, the sunnah (tradition), and the hadith (a record of the acts and sayings of the Prophet and his companions, and his progeny: ‘the ahlal-bayt’). The holy book uses the Arabic word ‘*Qawl*’ to signify ‘speech, speaking, or the speech’s content’ (Luxenberg, 2007).

Below, the communication dimension of the fundamental guiding doctrines of Islam Tawheed (Unity of God), Taqwa (Piety), Ummah (Community), Adl (Justice), Sabr (Patience), Waa’d (Fulfilling one’s promises and its accountability), is elaborated alongside the associated accounting implications.

3.1. Tawheed (Unit of God)

The Islamic worldview is ‘*tawhidic*’ in nature (focusing on the absolute oneness of God), that places God as the source of authority. In the unitary perspective of Islam, all aspects of life, as well as degrees of cosmic manifestations, are governed by a single principle and unified by a common centre. ‘Tawheed’ thus has an immediate implication to communication, where in the communicator and the communication both are guided and guarded by the principle of accountability towards the supreme authority. This is properly considered insightful to the significance associated to the discourse of communication in the very first instance, as God takes on the concern of communication with regards to mankind notable in the Holy Scripture (Quran).

So did (Allah) **convey** the inspiration to His Servant- (**conveyed**) what He (meant) to **convey** (Quran 53:10)

God’s communication to mankind was facilitated by the prophets. The messengers sent from God (prophets) were allotted the responsibility to communicate to mankind, and they explained to the men of their times, what they shall be accounted for. And they themselves were accountable towards God to deliver the message and depict the conduct communicated.

So Shu'aib left them, saying: "O my people! I did indeed **convey** to you the messages for which I was sent by my Lord: I gave you good counsel, but how shall I lament over a people who refuse to believe!" (Quran 7: 93) See also (Quran 7:79)

...Thy duty is to **convey** the Message; and in Allah's sight are (all) His servants... (Quran 3: 20).

The notion that duty of conveying the message is interlinked to the communicator's role places a clear measure and maintaining the right balance, emphasizing that the message must be delivered as sent (truth) and the use of 'good counsel' refers to the right balance, that is 'just'.

The related instruction on speech '*qawl*' (Luxenberg, 2007) in the communication regard is: True speech, derived from: ***Qawl – az- zoor : Refrain from false speech*** (Quran 22:30). Communicating deceptive information is forbidden. This can manifest itself in the mixing up of truth with falsehood, concealing the truth, or assisting falsehood or fraud, duplicity, distorting of the message or deeds not conforming to words in communication.

But those who wronged among them **changed [the words] to a statement other than** that which had been said to them.....(Quran 7:162);

And Just speech: ***4Qultum Faadilo – speak justly***

When you speak, then be just though it be (against) a relative, whenever ye speak, speak justly (Quran 6:152).

Barth and Landsman (2010) maintain that the financial crisis that we are facing today is due to the way in which accounting information (or lack thereof) was presented. They point towards the quality, transparency and disclosure of information. The objectives of current financial reporting are narrowly centered on providing useful information for valuation decisions of capital providers⁵. Crook (2008) elucidates that this single objective is geared to provide decision-useful information. Logic of measurement and communication led exclusively by economic concerns are the principle reasons humankind is losing prospect of the common good that society can benefit from. Lest the realization of societal benefits is appreciated, the current narrow focus on economic rationalism and decision usefulness for a narrow set of stakeholders is prone to tilt the right balance in the society. From the Islamic viewpoint, the notion with reference to the communicated information is explicit, that no single stakeholder or class of these is addressed such that they stand to dominate and/or exploit the communicated.

“... We created you from a single (pair) of a male and a female, and made you into nations and tribes, that you may know each other (not that you may despise each other). Verily the most honored of you in the sight of God is (he who is) the most righteous of you” (Quran 49: 13)

2.2 Ummah (Community)

Ibn Khaldun, the father of sociology, theorized about communication as asocial institution which grew according to the need of the community. A study of social communication in Islamic society in the

⁴ 'Qultum' is a verb derived from the noun 'Qawl' and it means when you speak.

⁵ OB : References to the conceptual framework for financial reporting (IASB, 2010) are abbreviated in the following way: OB refers to the first chapter (objectives),

early days and certainly before the rise of the modern nation-state system has a unique element to it (Mutahhari, 1361/1982, 1977). These social relations would encompass both one's private and public life at the micro-societal level, and the disadvantaged in the society, the environment, other living beings such as animals, plants and the ecology at large at the macro-level (Quran 55: 5-9).

be good to the parents and to the near of kin and the orphans and the needy and the neighbor of (your) kin and the alien neighbor, and the companion in a journey and the wayfarer and those whom your right hands possess; surely Allah does not love him who is proud, boastful; . . . (Quran 4:36).

Most definitely, the units of account for these social entities specified above are not monetary, thus implying the larger connotation of accounting that Islam epitomizes and raises accounting from the financial and materialistic basis. The Islamic teachings delineate the significance associated to people, in it they decipher into the concerns about the Ummah.

To appreciate the unit of measurement within the expanded framework encompassing social entities, as an example, the accounting criteria for neighbours, is quoted in a hadith from Prophet Muhammad (pbuh).

Help him if he asks your help. Give him relief if he seeks your relief. Lend to him if he needs a loan. Show him concern if he is distressed. Nurse him when he is ill. Attend his funeral if he dies. Congratulate him if he meets any good. Sympathize with him if any calamity befalls him. Do not block his air by raising your building high without his permission. Harass him not. Give him a share when you buy fruits, and if you do not give him, bring what you buy quietly and let not your children take them out to excite the jealousy of his children (*Hadith*: Bukhari and Muslim) (Ibrahim and Johnson-Davies, 1976).

Noticeably, some of the rights above such as relief, loan and share in fruits do have a financial value associated to it; nevertheless, largely the fundamentals take the shape of love, care, sympathy and generosity. Such an accounting is deemed to have far-reaching impression, as it entails elements of social justice and ties a Muslim to care for others. Islam outlines the general principle of communication to one and all; it instructs selecting good words:

Qulu Linnase Husana. good words.

And speak to men good words (Quran 2:83).

"*Husnan*" (beauty, excellence) is an infinitive verb, used for adjective (beautiful, excellent, good) to give emphasis. The instruction enjoins people to speak nicely to all; hence an indirect way of inculcating to maintain good social relations to speak with people nicely, gently and good-mannered.

Boyce et al., (2012) note that accounting interprets and interacts with individual behaviour and human social systems and requires a conscientisation of the interaction between accounting and the real world. The behavioural dimension is given prodigious prominence in Islamic community principles and this extends to the excellence in communication:

Selection of honorable words: ***Qawlan -Kareema: honorable words*** for parents is used in two distinct context, one whilst addressing the micro society relationship with parents: but address them in terms of honour (Quran 17:23).

Qawlan-Kareema is the selection of honorable words to address elderly parents, from the Islamic micro social perspective one is responsible towards their parents. In these verses Islam has decreed to honour parents, be kind to them and show humility before them. And these instructions have been given to regulate, harmonize and refine the human society. Along with the behavioural component of accountability, the Islamic instructions tag the communication facet as well.

And your Lord has commanded that you shall not serve (any) but Him, and goodness to your parents. If either or both of them reach old age with you, say not to them (so much as) "Ugh" nor chide them, and speak to them a generous word (Quran 17:23).

Islam largely forbids, in this respect, reprimand and telling off elderly in the society. Within this highlight on the behaviour there is further stress on protecting the frail and aging populace of the society. The implication of such communicative characteristic is applicable to both, the elderly employees, and those on pension roll, and are extendable to ageing members at all levels in the organization. Calder et al, (1995) elucidates that an individual's relationship with society is not fixed; rather, it develops and adapts to changing times and places. While, Islamic principles endure the hierarchical structure of an organization as the balance between workers of different capabilities and this is referred to as the necessary spirit of natural cooperation and balance in society (Husein, 2014)

"We have apportioned among them their livelihood in the life of the world, and raised some of them above others in rank that some of them take labour from others ... " (Quran 43:32).

Mainstream management argues the resource-based dimension of management and portrays individual employees as investments rather than costs. Cost minimization was a phenomena rooted in personnel management leading to categorization of employees as one of the "aggregate commodities" that had to be managed in an organisation (Beardwell, Holden and Claydon, 2004). Islamic positions do not want to see people as only the profit production commodities and as an implication do not want to treat the elderly employees and pensioners as a liability in their accounts. The very notion of making use of the individuals in the society when they are young, as a viable resource and then accounting them as a burden is an issue for Islam.

It is conspicuous how the quintessence of Islam may challenge the capitalistic who long viewed labor as a commodity as it seems to strip the social process of work of its non-exchange characteristics (Bowles and Gintis, 1975), this is considered inconsistent with Islam (Zulfiqar, 2006). *Un point de principe*, it would be rational to submit at least that to the extent Islam comes to terms with capitalism it places little to no emphasis on treating employees as merely a resource – and precisely sees the disrespect of elderly employees/pensioners as a negative communicative aspect to be avoided, while *Qawlan -Kareema: the choice of honorable words* is seen as a recommended positive value.

2.3. Taqwa

Taqwa is the Islamic concept of having self-restraint. And is commonly used in reference to individual "fear of God" and the ability to guard oneself against the unethical forces that might control the environment (Mutahhari, 2011).

As to the righteous (they will be) in a position of Security (Quran 44:51)

While the substantive of Tawheed and Ummah envisions people and society as integral to communication, for which one is also accountable, the notion of Taqwa gives individuals a special responsible behaviour in relation to the society. Islam refers to a social system, stressing piety (Taqwa) at the expense of genealogy/ gender as a criterion of social status (Ayish, 1998). Mowlana (1989, p. 144) notes that Islamic communication is based on the principle of taqwa (piety), the belief that human beings have an innate “greatness and dignity” that should not be violated through communicative acts. Taqwa helps oneself rise to that higher level which makes human immune from the excessive material desires of the world (Mowlana, 2003), as a resultant lending a hand in shifting the focus from individual needs to societal needs. In the Islamic community, the individual should dedicate his daily existence to the achievement of a greater ideal: a harmonious community – the Ummah, consistent with the vision of the Quran (Ayish, 1998), a community that values and engages with the disadvantaged in the society.

As a *Mutaqqi* (one who practices taqwa) in a society, the Muslim must be vigilant in word and action with relation to these macro society elements and the suggestive term to communicate is through selection of appropriate and kind words: *Qawlam - Ma’roofa*: proper saying, words of appropriate kindness.

Qawlam –Maroofa is the speech term used for elements in the macro society towards whom one is accountable: the other relatives, poor, weak or needy and disadvantaged. The distinct call in the verse below (Quran 4:8 and 4: 5) is referring to the social responsibility at times when the accounting for property distribution is taking place in the presence of the disadvantaged. In such a case a) Islamic accounting places accountability towards the destitute by asserting the share of assistance for them b) ensuring that the support and relief is communicated with appropriate kindness.

But if at the time of division other relatives, or orphans or poor, are present, feed them out of the (property), and speak to them words of kindness and justice (Quran 4:8).

To those weak of understanding, make not over your property, which Allah hath made a means of support for you, but feed and clothe them therewith, and speak to them words of kindness and justice (Quran 4:5)

It is an ethical guidance for improving the standard of guardianship. The wards may be weak of understanding who are prevented from managing their own properties, they should be treated as such; they should be spoken to in good manner, not harshly or insultingly; and dealt with, dignity. The dignity aspect is very well drawn from the taqwa principle. Akin to *Qawlam –Maroofa* is the selection of comforting words: *Qawlan Sadeeda*: words of appropriate comfort, that enlarges the circumference of the macro societal elements, towards whom a Muslim is responsible: the underprivileged. The principle of taqwa that contains the belief that human beings have an innate “greatness and dignity” is encompassed in the communicative principle towards the poor and unfortunate.

Qawlan Sadeeda is an extension of *Qawlam-Maroofofa* explained in the context of disposing estate in the presence of the underprivileged. The holy book further emphasizes the communicational aspect by recommending the use of consoling words by bearing in mind the fact that the same situation could befall one’s own beneficiaries.

Let those (disposing of an estate) have the same fear in their minds as they would have for their own if they had left a helpless family behind: Let them fear Allah, and speak words of appropriate (comfort) (Quran 4:9).

The Islamic communication proposes the selection of kind words: *Qawlam – Mayoora: Easy word, gentle words*. *Qawlam Mayoora* is used in a situation if one is not in a position to fulfill the demand, then the way to communicate this message should be to use easy and polite words, and not to repel or be harsh on the poor and the needy.

“And if you [must] turn away from the needy awaiting mercy from your Lord which you expect, then speak to them a gentle word” (Quran 17: 28).

2.4. Patience (sabr)

Patience is an integral constituent of Islam’s concern as it extends to guide Muslims on how to embrace communication with the wider society one is part of.

And be patient and persevering, for Allah is with those who patiently persevere. (Quran 8: 46)

Kashani (2012) notes that patience and perseverance is necessary to establish interaction and communication with other members of the community. Islam is concerned to attend to assorted groups, especially with regard to the wider, including the inclusive components of the society. The suggested words to be used when communicating with the others in the community are selection of far reaching, penetrating and words of insight: *Qawlam – Baleegha* (4:63). It is the proposed communicative tactic to be used dealing with those who differ in ideology, in this case Islam’s advice is, using effective words that might benefit them. The extension of the same principle incorporating patience and focusing constructive communication is the selection of soft words is *Qawlan – Layyina : a word/speech that is very soft*.

Selecting *Qawlan - Layyina* is used in the holy book with reference to Moses’s visit to Pharaoh. Moses was advised to use soft words; the general communication pronouncement is to enjoining right and forbidding wrong, and guiding the society, is a gentle speech. Pour and Mongashti (2014) elucidate that perseverance strengthens social bonds and social solidarity.

“And speak to him with gentle speech.....” (Quran 20: 44)

Islam teaches how to be humble and prudent in communication. It demands not to be harsh and stern even when we are in conversation with those who differ in their philosophies. From the Islamic perspective, the emphasis is on feelings and behaviour in communication. This Islamic principle has the most apparent bond to the notion of harmonious living and social solidarity. Even though the West and communication scholars still negotiate whether feelings and emotions be valued vis-à-vis rationality (Dougherty and Dumeheller, 2006), from the accounting perspective, Islam in its teachings 14 centuries ago, raised communication from often the objective calculable aspects to the behavioural issues that arise around it. Miller and Koesten (2008) assert that financial planners occupy a role requiring ongoing relationships with clients, conversations about the often emotional topic of money, and a need to manage emotion in a variety of interaction contexts. Particularly because the concern here is to portray the emphasis on the behavioural aspect, Islam specifically elucidates the value and reward associated to rationality and behaviour.

Peace unto you for that ye persevered in patience (Quran 13:24)

2.4. Waa'd (Fulfilling one's promises)

..And be true to every promise - for verily, [on Judgment Day] you will be called to account for every promise which you have made! (Qur'an 17:34).

In Islam, obligation of the articulated in any form of communicated content provides motivation for a Muslim to remain righteous (*mutaqqi*). Muslims are encouraged to uphold their communicated word and to abide by such a code; the suggested communication is linking word to action: *Taqulo Ma la Tafaloon*, (Quran 61:2-3). Lewis (2001) explicates that the obligations from an Islamic perspective are wider in that it includes dispositions which are gratuitous as well as endowments and trusts. This promise Lewis explains can be a formal contract, as a formal accountable agreement between people. Muslims by virtue of principles such as *Tawheed* and belief in Allah are initiated to keep their communicated promise, for which one is also accountable. This inspires care in speech and word in the first instance consistent with the principle of *Taqwa* that relates to leading a virtuous life.

4. Islam and communication: insights for the development of accounting and its communication

The deliberation so far elaborates insights from the key Islamic principles reviewed for the development of the notion of communication in accounting, whereby accounting can contribute to the enhancement of a moral communicative practice informed by Islamic principles. Organizations, as parts of society, have obligations to support the general health and wellbeing of society. Values such as honesty, equality, and fair and equal treatment of individuals are in the best interest of society (Dowling & Pfeffer,1975; Metzler,2001; Seeger,1997). In order to benefit from communicative aspects of Islamic principle, foremost, one needs to emancipate the accounting perspective and refer to a largely regarded system of informing. This involves, as discussed, communication that guides and informs different levels in the society. This accounting system conferred on also connects the various levels in the society (micro and macro), in an organization (the elderly and others), those belonging to one's own faith and otherwise. This wider connotation of accounting advances the spread of the notion of communication in accounting.

At the outset, this task can be moved forward by appreciating the status of the principle of 'Taqwa' as the omphalos to Islamic communicative norm that would affect accounting. It is challenging to consider the efficacy of accounting abstracted from the notion of responsibility in its wider sense (including, for example, the notion of accountability). The principle of *Tawheed* indicates Islam's holism and the implication to communication being guided and guarded by the principle of accountability towards the supreme authority indicate macro-level responsibility and associated accountings.

Accountability noticeably intersects with concepts of providing reasons and explanations for conduct on demand or taking responsibility for actions; it therefore has a close symmetry with the notion of *Taqwa* (which is also about giving individuals a special responsible behaviour). The implication of *Taqwa* in Islam is evidently instituted by reference to the other Islamic principles that have been reflected and reinforced by the principle of *Tawheed* that emphasizes the unitary perspective of Islam.

Boyce et al. (2012) recognizes that accounting interprets and interacts with individual behaviour and human social systems thus referring to the much needed balance and that it requires a conscientisation of the interaction between accounting and the real world. Within the balance there is a constructive notion of enhancing the communicative (emphasizing the social) and Islam places a lot of worth on the behavioural aspect of communication here, general way of addressing various segments of the society, the disadvantaged, the elderly, orphans and those who do not particularly follow the same faith. It expresses this value through notions of patience, waad, truthfulness, justice and Taqwa. Gomes de Matos (2001) in relation to communicating responsibly provides the suggestion of communicating friendly as this according to him displays respect to others. These desiderata inculcate the responsibility in the system implicating checks and balances that then as a result involve rewards such as the pleasure of Allah (SWT) (which is the aim of a believer's life), following accounting at the various levels of the system.

As an overall structure, the system is deemed to reflect collectiveness as evident through the principle of Ummah and at an individual level it requires all members of the Ummah to be responsible in creating a society where: "The Believers, men and women, are protectors, one to another: they enjoin what is just, and forbid what is evil . . ." (Quran 9:71).

Significance of accounting in Islam is central to its belief system, as accountability to God; a report containing these accounts for which one is answerable. "Allah takes careful account of all things" (Qur'an, 4:86), on a guarded tablet. (Quran⁶85:22). Accounting is not just between man and God; it spans man to all its social relations, man to its environment and a distinct form of accounting that spans man's existence in the world beyond his physical existence. This accounting in Islam seems to be an open book that remains open after one's death. The life of an action that one practiced and taught is actually credited and benefits his book of accounts when repeated, even though after his physical existence ceases (Quran Quran 36:12). 'We record that which they send before (them and their footprints. And all things we have kept in a clear Register.'

Further study indicates that the role of accountant and therefore accounting, is essentially given a significant role and that the Islamic perspective suggests a holistic notion of accounting than the conventional accounting. This can be explained in relation to the Islamic principle of Taqwa. A person who has taqwa, as part of his responsibility is satisfied with his limits and his rights (Mutahhari, 2011). An accountant from an Islamic perspective termed as *Muhtasib* is a responsible person informing and exercising his rights who ensures that business takes care of the community at large, Hence, the *Muhtasib's* role is one that is geared towards the welfare and betterment of society and not limited to technical and financial aspects Kamla et al.,(2006). From the authentic Islamic perspective *Muhtasib* undertake social activities not for pure financial reward, but rather to gain God's praise and avoid God's anger on the Day of Judgment: 'Then shall anyone who does an atom's weight of good see it, and anyone who does an atom's weight of evil see it' (Qur'an, 99:7, 8). The accountant therefore may pursue a system of communication that upholds the general dignity of each member of the community as underlined in the principle of Taqwa, the belief that human beings have an innate "greatness and dignity" that should not be violated through communicative acts.

⁶ *On a guarded tablet. (Qur'an, 85:22)*

Islam's consideration in respect of communicating the truthful and just message an aspect of the wider concern fundamental to the Tawhidic principle to sustain balance or maintain the right behavioural demeanor, are indicative of forms of responsibility in accounting and its communicative practices. Full and relevant disclosure in this context constitutes Islamic principles of accounting (Lewis, 2001, p. 114). An effective communication system precludes suppression of truth or misstatement of performance. Bunny et al., (2015) emphasize that there should be no ambiguity regarding the differences between truthfulness and "looking good" or integrity with winning. A true and fair picture communicated via numbers in the interest of general community, as such an unambiguous public commitment becomes a responsibility in relation to which those officially administering accounting can be held accountable. It also signposts the need for categorical consideration to the phenomena of truthfulness and justice as a fundamental ethical issue in the framework of systems of training accountants and auditors, and, certainly, more generally, in the context of regulating professional accountancy practices (particularly its communication – as we deal with communication in the premise of this paper).

The Islamic principle of Ummah deliberated above is suggestive of variety of accounting content at the macro and micro societal levels. Reflecting holism and the Islamic concern of people, the accounting perspective offers a much wider connotation, such as to be involved with one's neighbours, the elderly and the disadvantaged. Accounting therefore from an Islamic perspective, is concerned to monitor, oversee, report and act upon these elements of the society at a macro-level. As an offshoot it would be anticipated to gauge the impact, for instance, of a business organisation's activity upon the various factions discussed of the society to comprehend whether they are considered. Hence ensuring whether the disadvantaged, orphans, elderly and others of the society are well-thought-out to be part of the business's activity in terms of impact. Within the organization, accounting targets may be set to echo goals at the macro-level to involve and be solicitous of all groups and elements in the society. These accounting notions, as such, are not restricted to Islam and are not entirely novel conceptions either, however, it may be rationally established that these are not particularly very well functional, most definitely not in the manner reflective of the deep connotation associated to the place and value awarded to these groups implied through the concept of Ummah. For example, the aspect of responsible communication is also implied by⁷Gomes de Matos (2008), who posits that by communicating in a socially responsible way one can achieve communicative harmony. The emphasis of Islamic communication principles of caring and responsibility for the Ummah are also seen in the recently adapted Credo for Ethical Communication by the National Communication Association that includes the themes of caring and responsibility. These are incorporated in principles such as "Promote communication climates of caring and mutual understanding that respect the unique needs and characteristics of individual communicators," and "Accept responsibility for the short- and long-term consequences for our own communication and expect the same of others."(NCA, 2000)

This extension of accounting influenced by Islamic principles challenges the western domination that engenders humans in the capacity of current employees or pensioners from resource-based dimension of management and categorizes employees as one of the "aggregate commodities" that had to be managed in an organisation (Beardwell, Holden and Claydon, 2004).This western materialism directs the system towards injustice through actions of consumerism, profit orientation and self-centered engagements. Developing newer dimensions of accounting is also suggested by Lamberton (2015), who suggests, the need for new accounting(s), possibly informed by a set of values and beliefs which are external to the

⁷ Gomes de Matos, F.G., 2008. Learning to communicate peacefully. Encyclopedia of Peace Education.

economic worldview which has led us to the current state of malaise. The enlargement of accounting to encompass additional stakeholders so as to ensure accountability to God is sure to challenge the Western models of accountability in which the accountability of companies are not considered to extend beyond human society, and therefore such theories do not envisage any accountability to God (Haniffa, 2001, p. 9).

Extending the same principle of Ummah, the principle of patience furthers the communicative aspect of accounting by bringing the behavioural aspect into the otherwise western dominated practice of financial driven accounting. The principle of patience allows the notion of harmonious living and social solidarity and offers a novel way out, to the behavioural concern in accounting communication. Helliard (2013) acknowledges behavioural issues that arise around accounting. Accountants have been viewed as fearing engagement with clients at an emotional level as they have not been trained for that (Switzer, 2006, p. 30). The reason for this is they are seen to be too task-focused rather than people-focused. This makes them seem impersonal, technical and remote (Belsey, 2005). The principle of patience is suggestive of the inclusion of emotional aspect into accounting communication. Thus the social dimension of the communicative concern in accounting is well manifested in the principle of patience that facilitates accountants to express some key behaviour such as showing care (Walker, 2005). Further, the fundamentals of Waad reflect Islamic orientation in accounting. It echoes the specific reference to a commitment in word to be upheld in action. From an Islamic viewpoint, the value of commitment and responsible communication, the ways in which it makes a difference ought to reflect in the accountings at various levels. Accountants and auditors may bring up the company's position with reference to a commitment to the communicated word vs. the practice and practiced.

5. Concluding interpretations

Islam has a profoundly embedded concern of the communicative aspect from a holistic viewpoint that is clear within its accounting implications as well. There are clear philosophies to work out in terms of implications for accounting and responsibility.

Table 1 below, summarises the suggestive Islamic principles, in response to the existing accounting concerns in the society and the impact such adaptation would have in enriching the accounting constituents. For example, on the lack of emotional treatment in accounting process, the paper points towards Qulu Linnase Husana, good words and Qawlan –Kareema, honorable words to incorporate the social facet that is ought to build communicative harmony.

<u>Islamic Principle</u>	<u>Communicative action and accountability criteria</u>	<u>Existing accounting /society concern</u>	<u>Enhancement in society and accounting constituents.</u>
Tawheed	Qawl – az- zoor : Refrain from false speech		Speech integrity

Waad(Fulfilling one's promises)	Taqulo Ma la Tafaloon - linking word to action	Crisis in financial reporting in terms of quality, transparency and disclosure of information.	inspires morality in speech and word
	Qultum Faadilo – speak justly	Narrowly centered focus on providing useful information for valuation decisions of capital providers.	Expansive use of information that is far-reaching.
Ummah (Community)	Qulu Linnase Husana. good words	Growing debate to incorporate the emotional and the subjective into the processes by which we give account.	Integrate the behavioural aspect to create communicative harmony in social communication
	Qawlan -Kareema honorable words	Viewing labour as a commodity	More inclusive by embracing the old and weak as a social responsibility of organisations.
Taqwa	Qawlam - Ma'roofa: proper saying, words of appropriate kindness. Qawlan Sadeeda: words of appropriate comfort Qawlam – Maysoora: Easy word, gentle words		Further adds a level to social responsibility by introducing the concern of the disadvantaged in a society.
Patience (sabr)	Qawlam – Baleegha – using effective words. Qawlan – Layyina - a word/speech that is very soft.	Assertion that money matters may turn into sensitive dialogs.	Incorporates the elements of wider society such as those who may disagree with one's point of view.

Table 1Implications for practice in accounting and society

The contribution of this paper would embolden further substantive work within Islam as this is of obvious significance to Muslims. Consideration on the Islamic principles throws into questions Western ways, develops and hones existing stand of hegemonic positions and submits new ways forward.

How condescending it is that when big players such as the Nedbank Group, ArcelorMittal and HSBC holdings endeavored to advertise their particular projects of social and community related responsibility, specifically those including community development, social upliftment and empowering disadvantaged communities to the Muslim populace, emphasizing these with buzz words such as sustainability, going beyond corporate social responsibility, corporate social investment; however barely make any mention of the Islamic principles. Furthermore, discussions on the potential influence of corporate communications on organizations to change its behaviours to become more socially responsible by companies such as Royal Dutch/Shell Group (Livesey and Graham, 2007; Christensen et al, 2013) also fail to acknowledge the Islamic principles of communication that emphasize the stipulation of behavioural and emotional aspect in communication.

In the recent years newer conferences addressing Islamic perspectives are seen to appear on the academic skies (for instance: International Conference on Islamic Business, Art, Culture and Communication 2014 in Malaysia, The International Conference on Islam, Economic , Banking, Social Science, communication and Education 2015 in Indonesia to name a few). These conferences highlight and advance theoretical and empirical work related to the technical and instrumental aspects of business communication and accounting. Neither of these reflect upon the societal side of Islamic teachings and principles such that can augment ‘other side’ of its principles.

The aims of these conferences and similar such avenues with wide dissemination reach, concentrate mainly on engaging the stakeholders deliberate on innovations and dynamics of the industry. These academic discussions have been unable to incorporate any mention of religious particularism and the association that Islam has with the larger society based responsibilities, communication or the various segments of the community. However, promoting the business case denotes the hegemonic nature of these colloquiums. Bebbington (1997) notes that “... there is a case to be made that SEA [Social and Environmental Accounting] is an enabling, empowering and emancipatory form of accounting in that it provides both a critique of existing practice and develops alternative accounting practice”

Further to the relative exclusion of significance of community values and associated accounting, the influence of concomitant Islamic communication principles is also marginalized from any deliberations on communications in accounting. Hence, by default the economic influence in accounting communication in shape of adherence to universal standards showcases imperialist domination. The current narrow focus on economic rationalism and decision usefulness for a narrow set of stakeholders is prone to tilt the right balance in the society strengthening the capitalist thought.

The Islamic doctrines constitute care and emotion for people, integrity in spoken words and involve both the macro and micro elements of the society such that drive balance in the system. The argument then be whether these Islamic values are wanted for the constructiveness, or ‘most wanted’ for elimination as they do not suit the regulations set by the hegemonic forces.

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