Islam, nature and accounting: Islamic principles and the notion of accounting for the environment

Rania Kamla a, *, Sonja Gallhofer b, Jim Haslam b

a University of Aberdeen Business School, Edward Wright Building, Dunbar Street, University of Aberdeen, Aberdeen AB24 3QY, Scotland, UK
b Department of Accountancy and Business Finance, 1 Perth Road, University of Dundee, Dundee DD1 4HN, Scotland, UK

Abstract

Islamic principles are suggestive of a variety of implications for governance and accounting. Reflecting upon Islamic principles, we here engage with the notion of accounting for the environment. Drawing from key Islamic texts and relevant prior literature, we elaborate and discuss key Islamic principles of relevance and delineate what they suggest for accounting. Our endeavours here are consistent with a concern to contribute to a critical theoretical project seeking to develop a progressive and emancipatory universalism that is respectful of difference, a project with its accounting implications. In concluding, we point, among other things, to the irony whereby Western transnational corporations have sought to promote their particular brand of corporate social (and environmental) responsibility accounting in Arab countries, variously influenced by Islam, with little to no mention of a notion of accounting for the environment integral to and deeply rooted in Islam.

© 2006 Elsevier Ltd. All rights reserved.

1. Introduction

‘Verily, in the creation of the heavens and the earth and the alternation of night and day, are Signs for people of inward understanding who remember Allah, standing and seated, and upon their sides, and ponder as to the creation of the heavens and the earth: Our Lord! Not for naught didst thou create this ...’ (Quran 3: 190-191).1

* Corresponding author.
E-mail addresses: r.kamla@abdn.ac.uk (R. Kamla), s.gallhofer@dundee.ac.uk (S. Gallhofer), j.haslam@dundee.ac.uk (J. Haslam).
1 We use a number of translations of the Quran and Islamic texts in the paper so as to convey the best sense of the Arabic in English for our purposes. Details are available on request.

0155-9982/$ – see front matter © 2006 Elsevier Ltd. All rights reserved.
doi:10.1016/j.accfor.2006.05.003
For Edward Said, Islam has more often than not been seen or portrayed in negative terms by the West, often being taken as a threat to worry about (Said, 1978, 1988, 1997, 2001a, 2001b; see Bahri, 2001; Tinker, 2004; cf. Gallhofer, Gibson, Haslam, McNicholas, & Takiari, 2000, p. 382). One of our concerns here, via a specific accounting focus, is to enable the West to see Islam in terms different from this negative conception. In effect, we seek to challenge the bad rhetoric and ideology vis-à-vis Islam evident in the West, a rhetoric and ideology substantively reflecting how Islam actually and potentially threatens the dominant socio-political order. In the context of globalisation, a more worrying threat is to Islam’s benevolent actual and potential influence in the world (Tinker, 2004). We hope here to indicate to those of alternative religious persuasions, including those who put their faith in secularism and atheism, that Islamic principles may beneficially and variously challenge, enhance and refine their positions (cf. Abdel Haleem, 1998, p. 10; Gallhofer et al., 2000; Gallhofer and Haslam, 2004). Consistent with Gallhofer et al. (2000) and Gallhofer and Haslam (2004), a concern of this paper is thus to acknowledge the value of insights from a variety of cultures and value and belief systems for the development of accounting and governance systems. The paper thus aims to overcome the insensitive Eurocentrism and cultural imperialism of actually existing accounting/environmental accounting thought and practice (Annisette & Neu, 2004; Gallhofer & Chew, 2000; Gallhofer & Haslam, 1997a, 1997b) by bringing insights from Islamic teachings and culture, which have a significant influence on the lives of millions of people. Further, we also hope here to encourage Muslim engagement in Ijtihad (reasoned struggle to understand and apply Islam) and Fiqh (development of Islamic law or Sharia to reflect dynamic principles of jurisprudence in a changing context) so as to contribute, in relation to the accounting focus, to conceptual development within Islam (cf. Haniffa, 2001, p. 4). Our endeavours here are consistent with a concern to contribute to a critical theoretical project seeking to develop a progressive and emancipatory universalism that is respectful of difference (Calhoun, 1996), a project with its accounting implications.

The relationship between Islamic principles and the notion of accounting for the environment constitutes something of a new emphasis in the literature. Studies on Islam and accounting, as indeed in the case of the general work of Muslim scholars, have tended to neglect substantive dimensions of an environmental focus, in spite, as we shall see, of Islam’s teachings thereon (Al-Qaradawi, 2005b). Prior studies of Islam and accounting have tended to focus on the following: accounting issues in relation to the calculation of Islamic Zakat (the financial sum to be given to the needy or worthy, a pre-determined rate applied to the value of net assets that cannot be altered by the government, Ibrahim, 2000); the implications for accounting of the Islamic prohibition of interest or usury; accounting in countries substantively influenced by Islam vis-à-vis global accounting harmonisation projects (although many of these do not specifically consider the Islamic

---

2 As Tinker (2004) suggests, key alternative persuasions today are those shaped by an adherence to the (more problematic) version of the Enlightenment that came to dominate in the West. Tinker (2004, p. 452) points out that many Islamic values are consistent with the same ideals as those cherished in the ‘original’ Enlightenment.


4 We are a team of critical accounting researchers, one of whom is a Muslim and native Arabic speaker.

5 According to Tinker (2004, p. 454), those civilizations included in the Islamic Empire have aimed to reflect unity in diversity by drawing from all sources for development.

6 On the social dimension, the Quran (9: 60) has specified those who are eligible to receive Zakat payments from the Zakat fund. These include the poor, the deprived, those who are unable to pay their debts, destitute travellers and those on the path of Allah. Some religious scholars have justified the spending of Zakat on health and education as well as on some other services; however, this does not include the salaries and wages of those working in these sectors (Taheri, 2000).
دریافت فوری
متن کامل مقاله

امکان دانلود نسخه تمام متن مقالات انگلیسی
امکان دانلود نسخه ترجمه شده مقالات
پذیرش سفارش ترجمه تخصصی
امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
امکان دانلود رایگان ۲ صفحه اول هر مقاله
امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
دانلود فوری مقاله پس از پرداخت آنلاین
پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات