

# Should Auditors Report on Environmental Issues That Could Affect The Society

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## ***ABSTRACT***

This study evaluates critically whether auditors should report the environmental issues that could affect the company. Therefore it is expected from this study to overcome an adequate argument on the issues regarding to the necessity to report the environmental issues of a client's company by the auditor. This study indicate according to legal perspective it is accepted if auditors do not report it even though they know about the company's disorder actions related to the environment. On the other hand, Islam encourages auditors to uncover such harmful actions, as it is mandatory to mankind especially those who have given knowledge about it (auditing) to protect environment and society. This duty is part of men's accountability to Allah as the vicegerents on the earth.

**Keywords:** Environmental Issue, Auditor, Auditing, Environment and Society.

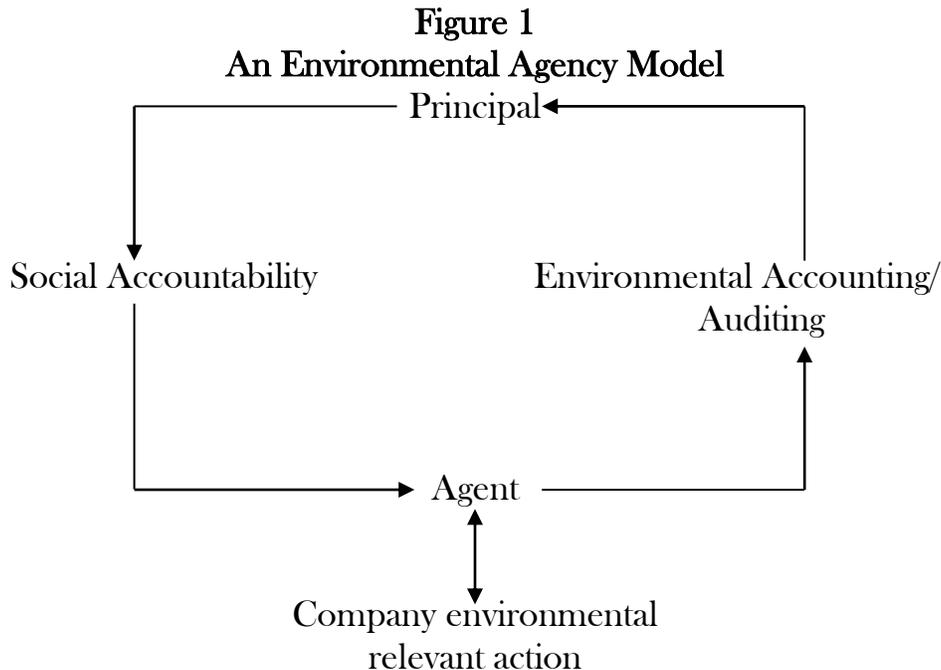
## **INTRODUCTION**

This study evaluates critically whether auditors should report the environmental issues that could affect the company. Therefore it is expected from this study to overcome an adequate argument on the issues regarding to the necessity to report the environmental issues of a client's company by the auditor. In some cases the environmental issues have brought quite a number of companies to the court and being penalized with sentences that could affect the company's financial performance. Consequently, the auditors report on client's financial statement is questionable.

Environmental issues have become popular since the last few decades in terms of increasing of the regulation and the society's concern on them. However up to now there is no auditing standard for external auditor requires auditor to report the

environmental issues. This study explores the necessity of an auditor to report the environmental issues by using legal and Islamic perspective.

The choice of legal and Islamic perspectives is closely related with the alternative of the principals to which the corporate should perform its accountability. Environmental accountability may use the most general model of accountability that is the principal and agent model (Power, 1991). The agent is free to act in ways that will affect both his or her own welfare and that of the principal. However, the principal has prior claims upon the conduct of the agent and may prescribe rules of behavior that can be observed and in certain instances. The rules can be enforced in such a way of determining the level of compensation to be paid to the agent. Power (1991) shows the relationship between agent and principal in environmental issues based on the Gray's simple structure as in the following figure.



By using this approach we can easily define that the agent is the company itself that perform activities related to the environment. The problem of this structure arises when we talk about the principal. Certain issues should be address in answering the question “who is the principal?” and “what the principal expect from the agent” and “does the principal is the appropriate principal?”. Lindblom (1984) argues that the legal environment of contract law is a possible and relatively certain intellectual resource for defining the role of the principal. But it is not the only possibility, while wider moral and political arguments are also likely to relevant.

Perks and Gray (1980) suggest that taking the law as indicating society's position would circumvent the problems of determining which matters are of social concern. However it is arguable whether an appeal to existing law is sufficient to define environmental accountability. Indeed there is evidence within the law to suggest the legal framework is subject to broader pressures for change (Napier, 1991). Therefore using religion perspective, in this case Islamic values, is a kind of breakthrough to diminish the lack of legal perspective can do. Triyuwono (2000) proposes that it is possible that accounting and auditing being inspired by Shariah Islamiah ethics, in which in Shariah Islamiah, Allah is the ultimate source (principal).

### **Nature of Conventional Audit Report**

According to the auditing standard established by American Institute of Certified Public Accountant, there are four standards of audit report that should be followed by the auditor. These four standards are as follows:

- (1) The report shall state whether the financial statements are presented in accordance with Generally Accepted Accounting Principles (GAAP).
- (2) The report shall state whether such principles have been consistently observed in the current period in relation to the preceding period.
- (3) Informative disclosures in the financial statements are to be regarded as reasonably adequate unless otherwise stated in the report.
- (4) The report shall either contain an expression of opinion regarding the financial statement.....

Analyzing those four standards, the issue of environmental is much more related to the third standard. Chasin (1986) proposes that the concept of adequate disclosure in the third standard of audit report, embraces the idea that the auditor has not performed his function regarding the disclosure of financial information to third parties unless he has:

- (1) assured himself that sufficient information for investment decisions under current market conditions has been made available.
- (2) indicated that his ability and willingness as an expert to subject that information to review and thereafter to express his professional opinions as to its reliability.
- (3) adopted throughout an attitude of protecting the interest of investors as well as creditors and other interested third parties, to the best of his professional abilities.

This is obviously clear that the interest of third parties should be taken as an important concern in judging the adequacy of financial statement disclosure. If we look at the development of the third parties interest for financial statement, there has

been a significant growing numbers of them that auditor may not ignore. In regard with environment issues, nowadays, not only “Green Groups” that concern on it anymore (medley, 1996). The legislator has also increased the amount of environmental legislation. More and more consumers are seeking the products and services of organizations that are friendly to the environment. Bankers and investors are also starting to put pressure on organizations in an attempt to understand better what environmental risks they face through lending money to organizations with the potential for environmental incidents that could significantly affect cash flow. Shareholders are also trying to identify what the environmental impact of an organization means to them. Employee’s concern is another pressure facing organizations as employee try to identify what is the true environmental impact of an organization. In addition, there is also concern from local communities and conservation groups to understand and communicate better what environmental impacts the organizations have (Situ & Emmons, 2000).

Based on that development, the third standard basically provides possibility for auditor to report environmental issues that could affect the society. Perhaps it can be stated in an independent auditor’s report as the following phrase:

“The company’s financial statements do not disclose (describe the nature of environmental issues related). In our opinion, disclosure of this information is required by generally accepted accounting principles. In our opinion, except for the omission of the information discussed in the preceding paragraph...”

### **History of Environmental Issues**

The term of environmental that commonly used at the present time derive from the Greek term that is *oconomy* which then develops into two sciences: ecology and economy. Linnaeus the father of botany and zoology, still use the term *oconomy* when he published *The Oconomy of Nature* in 1749, a book that give a rise to conservation concerns during the emerging of industrialization in Europe. Later, the term change after Beagle launch ecology as a science (Worsters, 1991). Worster (1991) notes that there is division in between two traditions in the science of ecology: the Arcadian and the Imperialist. The Imperialist ecologist uses the subject to discover better ways of managing nature for human benefit, meanwhile the Arcadian advocates the deep ecology approach of giving non-human life independent ethical status. The Imperialist seeks to exploit, the Arcadian to live in harmony. Green movement that is now actively advocate environmental issues is much more inspired by the Arcadian one (Wall, 1994).

Before the environment being discussed in the modern science as ecology, thousands years before that, environment has become the inspiration and subject to protect by the religion and reliefs. Buddhist relief for example has introduced to live

in harmony with the nature. While in the development of Islam religion, During Prophet Muhammad Peace Be Upon Him (PBUH) has also introduced the knowledge that environment is another kinds of Allah's words in which men should learn from it and maintain its development in balance.

### **The Need to Regulate Environmental Issues**

The development of technology has carried great promise as advances in transportation, production process and communication. It is then followed by expansion of commerce contacts, huge production scale and rapid change of product cycle. However as the economic production and consumption grow, the dangers to the environment engulf the entire world, with polluting, endangering species and exhausting resources. The currently high consumption of goods and services falls short of the vital necessity for sustainable development. The total estimated damage caused to the natural environment **in one day** in the world according to the German Federal Environmental Agency (1997) is given by:

- (1) The destruction of 55.000 hectares of tropical forest.
- (2) The reduction of available land by 20.000 hectares
- (3) The extinction of 100 to 200 species
- (4) Emission of 60 million tons of carbon dioxide into the atmosphere

The other issues of environmental that have gone global are such as the nuclear meltdown at Chernobyl tainted the milk in Finland with radioactivity. Aerosols in the developed world weaken the ozone layer that protects the earth from the ultraviolet rays of the sun. Auto and industrial emissions in the US & Western Europe contribute to global warming and many other cases to the global warming.

Environmental Issues can cause both in local and global problems for society. Local problem may merely impose a temporary loss of amenity, income or wealth of society. For example high level of pollution in Athens caused industry temporarily to reduce output and schools to be closed (The Canberra Times, 1989). On the other hand, global problem pose a threat in some cases, to the future of all human beings.

Those damages have risen greater concern of international, national and local authority to make regulation on environmental issues. The aim of those regulations is to hold further damages that might happen. Perhaps because the speed of harmful activities is so fast that those regulations have not shown their ability to hold or even stop it. Therefore, the issue of environmental issues regulation is in how to make it more effective that it will help the environment.

### **Environmental Issues and the Legal System**

According to Situ and Emmons (2000), activities conducted by a corporation that harm the environment or endanger public health while benefiting the

corporation have been regarded as crimes or popularly called corporate environmental crimes (CEC). CEC constitutes a substantial part of white-collar crime (Clinard & Yeager, 1980). Criminologist Sutherland (1940) defines the term white-collar crime, as “a crime committed by a person of respectability and high social status in the course of his occupation. Sutherland (1940) emphasized that people of high status available to commit crimes because the opportunity offered by the prestigious occupational positions they hold. However, the CEC is committed by employees on the job, not principally for the personal gain but on behalf of their corporation or business (Clinard & Yeager, 1980). CEC are embedded in the practices of organizations, not the preferences of single individuals. They are committed in the course of doing business by employees, often at the highest levels, mainly to achieve the corporate goals other than personal interests.

Industrial corporations have been the primary target of environmental criminal prosecution as they generate, transport and store so much of the nation’s hazardous waste. Corporate criminal liability for environmental violations has been used as a main weapon to deter environmental misbehavior (Situ and Emmons, 2000). The court has increasingly accepted plaintiff arguments for corporate criminal liability in cases in which a firm’s misdeed led to injury, illness, or death. For example, Film Recovery System, Inc., was convicted in 1985 for the death of a worker who was not protected from poisonous substances at worksite (Nittoly, 1991). Borjohn Optical Technology Inc., was also found guilty of violating the clean water Act, as the firm ordered employees to dump toxic waste into the public sewer system (Wiedel et al. 1991).

The violating of environmental law could have an impact on company’s top management and also company’s cash flow. In the *United States V. Frezzo Brothers Inc.* (1970), the government not only brought suit against two executives of Frezzo Brother Inc., who allowed the firm to discharge sewage into a stream during an 8-year period, but also named the corporation as a defendant. The corporation was fined \$ 50,000 and the executives each received jail sentences of 30 days and fines totaling \$ 50,000 (Doerr, 1985). The other example of environmental crime that could affect significant company’s cash flow was Esmeralda Exploration Ltd., a Perth-Based gold mining company. The Hungary has already announced a claim to that company for about \$ 93.5 million (Disaster Database, 2001).

### **Legal and Auditing Profession Perspective for the Need of Auditor’s Reporting Environmental issues**

Even though there have been a lot of regulations evolve regarding to the environmental issues, none of the acts require an auditor to report environmental issues that could affect the company. Since legal perspective is basically based on

positivism or in other words based on rules that the courts will enforce (Mac Leod, 1993), it can be said that for the time being auditor is not compulsory to report environmental issues that could affect the society.

For the case of possibility of client's violation on environmental regulation, an auditor is directed by the Profession to refer to SAS no 19 that require an auditor to obtain a management representation letter that there have been no violations of laws or regulation. If there have been any violations, the effect of them should be considered for disclosure in the financial statements or as a basis for recording a loss contingency. Besides that, the auditor should ask management to request the company's legal counsel to confirm directly to the auditor, a description and evaluation of pending or threatened litigation, claims, or other contingent liabilities as of the audit date and the end of fieldwork for which legal counsel has been engaged.

### **Environmental Issues: An Islamic perspective**

In Islam, it is believed that universe is created by Allah, the ultimate Creator. As it is explained in the Qur'an, the devine words of Allah through the Messenger Prophet Muhammad (PBUH), as follows:

"... He created all things, and He hath full knowledge of all things. That is Allah, your Lord! There is no Allah but He, the Creator of all things. Then Worship ye Him, and He hath power to dispose of all affairs" (Q.S. 6:101-102)

In creating this universe, Allah has not created it without wisdom, value & purpose. Allah says (Q.S. 44:38-39) "We have not created the heavens, the earth and all between them carelessly. We have not created them except for truth..."

Specifically in other verses of Qur'an, Allah aims for the creating of this live is to try man, whether they can make the best in deed "Blessed is He. In Whose hands is Dominion; and He has power over everything; He who has created death and life, that He may try you, which of you is best in deed" (Q.S. 67:1-2).

As the creator, Allah is the principal of creatures in the world. However among of His creatures, Allah has given the trust to human being as vicegerent (trustee) on this world. However. Allah mentioned in Qur'an "Verily, we did offer the trust to the Heavens and the Earth and the Mountanis; but they refused to undertake it, being afraid thereof: but man undertook it..." (Q.S. 33:72)

That means that Allah has entrusted part of His power on earth. Therefore, Adam the progenitor of the human race, primal man and prophet, was appointed as vicegerent and by extension to everyman & woman have inherited that power and responsibility vis a vis the planet and all its life forms. As vicegerent who has got the trust from the Ultimate Creator, man will be asked for their accountability. Thus, Allah remains them not to betray those trust. " O ye who have attained the faith, do

not betray Allah and His Messenger and do not betray the trust that has been entrusted to you. And know ye that your possessions and your progeny are a test and a temptation and that with Allah there is an immense reward” (Q.S. 8:27-28).

Human being as vicegerent is responsible and accountable for his conduct towards his fellowmen, his fellow creatures and the planet itself. His purpose is to serve and worship Allah by acting in harmony with Allah laws, thereby fulfilling His trust and gaining the pleasure of Allah. As mentioned by Rasulullah Muhammad (PBUH), reported by Abu Sa’id Al-Khudri as follows:

“ The world is sweet and green, and verily, Allah has installed you as vicegerent on it, in order to see how you act” Allah forbid people to abuse their Allah given power and violate the laws of Allah. If they do, they will bring about their own destruction and severe loss in the hereafter. As mentioned in the Qur’an “Among those generations before you there were no virtuous people to speak against corruption on the earth - save those few whom we saved: the wrongdoers only pursued their affluences and lost themselves in sin” (Q.S. 11:116)

Therefore human beings are discouraged for being greedy as that attitude will bring this world imbalance. In other verses Allah says that all the things that they do, will be called for the accountability. “You are obsessed by greed for more and more until you go down to your graves. Nay, in time you will come to understand! And on that day you will most surely be called to account for (what you did) the boon of life” (Q.S. 102:1-7)

### **Human Beings’ Duty Regarding to Their Environment**

All things that Allah has created in this universe are created in balance as it says “And we have produced therein everything in balance” (Q.S. 15:19). Thus, elements of this universe are complementary to one another in an integrated whole. Indeed, man is a distinct part of the universe and has a special position among its other parts. Bakadar et al (1990) proposed the relationship between man and the universe as defined and clarified in the Qur’an & Prophetic teachings as follows:

- (1) Relationship of meditation on and consideration and contemplation of the universe.

It is believed in Islam that universe is another form of Allah’s words. Therefore, there are so many verses in Qur’an that command human beings to consider and contemplate on this universe. As it is said “Verily, in the alternation of night and day, and in all that Allah has created in the heavens and on the earth, there are signs in deed for people who are conscious of Him” Q.S. 10:6. Even on animals, human beings should contemplate “And in your own nature, and in all the animals which He scatters (over the earth), there are signs for people who are endowed with inner certainty” (Q.S. 45:4).

These signs in the creation have meaning only to those who believe and that will bring them to have Allah consciousness (taqwa) :

“And all, many hues which He has created for you on the earth: in this, behold, there is a message for people who take it to heart” (Q.S. 16:13).

(2) Relationship of sustainable utilization

All of the resources upon which life depend have been created by Allah as a trust in our hands. He has ordained sustenance for all people and for all living beings.

“And He has set within it mountains standing and blessed it, and ordained in it, its diverse sustenance in four days, alike for all the seek” (Q.S. 41:10).

Thus, the utilization of these resources is the right and privilege of all people and species. Hence, man should take every precaution to ensure the interests and rights of all others since they are equal partners on the earth. Similarly, he should not regard such use as restricted to one generation above all other generations. It is rather a joint benefits in which each generation uses and makes the best use of nature, according to its need without disrupting or adversely affecting the interest of future generations (Bakadar et al, 1990). Therefore, man should not abuse, misuse or disorder the natural resources as each generation is entitled to benefit from them but is not entitled to own them in absolute sense.

(3) Relationship of care and nurture for the benefit of beings as well as all the created beings

While the attitude of Islam to the environment, the sources of life, and the resources of nature is based in part on prohibition of abuse, it is also based on construction and sustainable development. This integration of the development and conservation of natural resources is in the idea of bringing life to the land and causing it flourish through agriculture, cultivation and construction. The Prophet (PBUH), declared, “If any Muslim plants a tree or sows a field, and a human, bird or animal eats from it, it shall be reckoned as charity from him.”

The approach of Islam toward the use and development of the earth's resources was put by Ali ibn Abi Thalib, the fourth Caliph, to a man who had developed and reclaimed abandoned land. He said “Partake of it gladly, so long as you are benefactor, not despoiler; a cultivator, not a destroyer (Bakadar et al, 1990)

This positive attitude involves taking measures to improve all aspects of life: health, nutrition, psychological and spiritual dimensions, for man's benefit and the maintenance of his welfare, as well as for the betterment of life for all future generations.

### **Auditors' Role in Islamic Perspective**

In early Muslim State, in order to ensure the market traders to conform to the Shariah in their dealings, government had established an institution called muhtasib (accountability) (Naser & Pendlebury, 1998). This institution had responsibility as well as authority to monitor what traders do. They also had ability to comment on traders conformity to the Shariah. The way they perform their duty is just like auditors at this time, to give opinion on conformity to Generally Accepted Accounting Principles (GAAP). Therefore, Khan (1985) believes that auditors can be expected to discharge this responsibility effectively as they have access to the records and documents of the business. Thus, the conventional audit function should be developed in the Islamic framework.

Khan (1985) suggests that the Islamic framework of the auditor's role can be defined by the following general principles:

(1) Auditor's liability towards outside Financiers

In the Islamic economy, interest bearing finance is prohibited to be performed (Q.S. 2:276). It is different from the capitalist framework in which the interest of outside financier is protected by predetermined interest charges. In the absence of interest, the determination of true profit (or loss) becomes crucial for the outside financiers. The outside financiers who provide capital on the basis of profit loss sharing will need an assurance from an independence agency that the profit (or loss) declared by the management is true & correct. It is to them the auditor will owe a responsibility (Khan, 1985)

(2) Assessment of management Practices

Besides auditing Financial report of the management, the outside financiers would also requires an assurance that the firm acquiring these funds would manage them with due regard for economy, efficiency & effectiveness. This assurance is needed as the financiers do not have any predetermined cost in the form of interest and they would not have direct control over management. To achieve this assurance, an examination conducted by an independent auditor on the business processes and practices will be needed. Therefore, it is important that the auditors in the Islamic framework to extend their examination to the management of resources as well (Khan, 1985).

(3) Compliance with the Shariah

Compliance with the Shariah implies observance of Shariah laws as well as ethical standard that can be derived from the Islamic framework. Thus, the auditor may be required to report on the extent to which a business organization generated social externalities i.e. environmental pollution, depleted non renewable resources or undertook illegal operation (Khan, 1985)

(4) Reporting on Ikhsan

Socio economic values of the Islamic economy include ihsan (Ahmad, 1971). Ihsan in turn, is a cluster of various values such as amanah (honesty), ithar (sacrifice), ta'awun (cooperation), sabr (patience), shukur (thanks giving) tawakkal (trust) infaq (spending for charity) and silaturahmi (joining of kinship ties). The auditor in the Islamic framework would report on the external organization adhered to these concepts and propagated the over & above its principal operations (Khan, 1985)

(5) Determination and Payment of zakat

This framework is derived from the obligation of zakat to the muslim. The prophet (PBUH) said : ‘Zakat should be collected from the rich and distributed among the poor’. Thus, zakat obligation also requires auditing service as it deals with wealth. Auditor is expected to represent the poor in protecting their right on the rich wealth. Auditor in this case auditor should report whether zakat has been calculate correctly and paid into the beneficiaries.

### **Auditor and Environmental Issues Reporting According to Islam**

As an independent party that is expected by outsiders to provide a better assurance on the management accountability report, auditor is obliged to be just. Allah says in Qur'an "Give just measure and cause no loss (to others by fraud)" (Q.S. 26:181). Thus, auditors in Islamic perspective should aware of any management's actions that can cause loss on others such as to the financiers that have invested their funds, to the poor people who have right on zakat payment, and also to the environment that should be kept in balance. Auditors should examine management accountability with scales measure and upright and they may not withhold things justly due to men (Q.S 26:183-184)

Related to the environmental issues that could affect society, auditors are mandatory to report it. In another verse, Allah says "Give full measure when ye measure and weight with a balance that is straight: that is the most fitting and the most advantageous in the final determination (Q.S. 17:35). Auditors may not only aware of a particular aspect only like the financial aspect, but also in any aspect that the company may get involved and should accountable to. Full measurement should also be accompanied with right standard (balance) in order to achieve the most fitting and the most advantageous. Implicitly, Allah commands men to use the proper auditing standard otherwise it will not be able to achieve the most fitting and advantageous result.

The above verse gives an answer to the question why auditor can not do anything to protect environment. Auditors are using the inappropriate standards.

Therefore replacing the auditing standards with the appropriate one that conform to Shariah is a duty of auditor. While enhancing auditing standard that do not conform to the Shariah can be regarded as hindering from the path of Allah. Therefore auditors should realize that they should reform auditing standard to the one that comply with Allah's rule.

“And do not squad on every road, breathing threats, hindering from the path of Allah of those who believe in Him and seeking it something crooked, but remember how ye were little and He gave you increase. And hold in your minds' eye what was the end of those who did mischief” (Q.S. 7:86).

Under the current auditing standard the auditors while performing audit, may act as if they do not see the company's wrong doing on environment. However it is not what should be, because they will be asked for the accountability. Allah says in Qur'an “...for every act of hearing or seeing or feeling the heart, will be enquired into (on the Day of reckoning)” (Q.S. 17:36).

### **CONCLUDING REMARKS**

Environmental issues are growing fast in all over the world as the disasters of the environment have threatened the living of human beings both locally and globally. Quite a number of environment damages are caused by corporate actions that are mainly exploit the world for its own benefit. Although there have been so many regulations issued by the authority, none of them require external auditors to report on this issue on their audit report. Therefore according to legal perspective it is accepted if auditors do not report it even though they know about the company's disorder actions related to the environment. On the other hand, Islam encourages auditors to uncover such harmful actions, as it is mandatory to mankind especially those who have given knowledge about it (auditing) to protect environment and society. This duty is part of men's accountability to Allah as the vicegerents on the earth.

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