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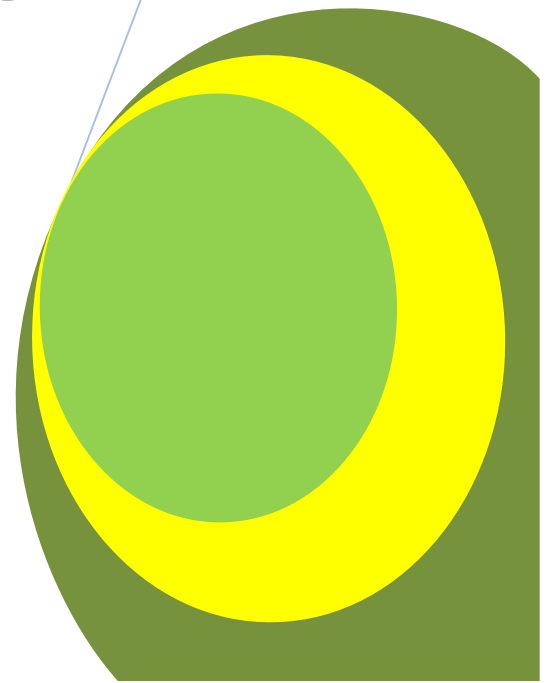
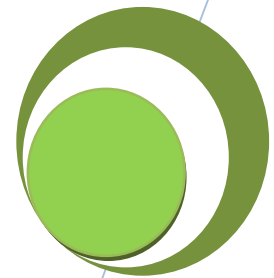
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Contribution of the Saudi Private Sector Companies in the activities of Social and Environmental Responsibilities, and the Extent of Accounting Disclosure "An Empirical Case Study"

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ABSTRACT

This study investigates the role of Saudi participant companies in the activities of social responsibility and the extent of accounting disclosure. The study used the comprehensive scientific method and the required data for achieving the aim of the study were conducted from research society via questionnaire designed and improved for this study. The sample is randomly chosen and it is about 200 people represented in financial managers of industrial and agricultural companies included under Saudi stock markets and reviewers beside the Saudi academic professors at Saudi universities, and for testing hypotheses of this study, Kolomgrov-Smirmov is used to make sure that the data are subjected to the normal distribution or not, however the test has shown that the data are not subjected to the normal distribution, therefore data were analyzed by statistical method rather than laboratory and One Sample Wilcoxon Signed Ranks Test For Mediumi is used and the outcome of the study is that, the Saudi participant companies help in social services and maintaining the environment, beside fighting poverty and unemployment in addition to health care and educational services to the citizens.

Key words: Saudi private sector companies, social responsibility, accounting disclosure, environmental.

INTRODUCTION

Recently, special attention is being paid to the main purposes of the companies towards society and its foundations both economically and environmentally. The private sector also contributes in solving the problem of unemployment and poverty in the communities, to improve the standard of living for individuals, to ensure their future career, social, health, and welfare for future generations and secure decent life free from environmental damage both directly and indirectly (Rajab,1999). So the Western societies started to draw the increased attention to the social welfare, and conserving the environment, then earnest studies and research have begun on how society is protected in the future by requiring facilities and institutions to participate in overcoming these serious issues (Hussein,1999). The conserving of the environment is considered as a requirement which is not entitled to any entity or individual tampering at the expense of others as a general right; and who tries this, he should compensate the injured. There is a national duty on companies; it is fighting against poverty and unemployment and to provide medical services to individuals and the community, its workers and employees (Arab, 2003). In terms of accounting, thinking began seriously to take the commitments of companies and institutions that affect their activities on the environment, in addition to other social activities and found a formula for the measurement and disclosure of these commitments in the preparation of financial statements so that the load of each period of its obligations, and otherwise do not reflect these lists, the results of the activity and financial position (Simon, 2009).

The team of governmental experts which concerns the international standards of accounting (ISAR) have issued a United Nations conference for trade and development (UNCTAD), an evidence to show how to address the commitments that may result from any party which may be caused through his practices with the environment and harming others (publications of Arab council for accountants Certified 1999 ASCA).

The problem of the study

The study represents the following questions:

1. Is it the responsibility of the Saudi private sector to contribute to the improvement of living standards and to ensure future career, social and health care for individuals, the well-being of coming generations and secure a decent life free from environmental damage directly and indirectly?
2. Is maintenance of the environment a public need and is it allowed for any establishment or individual to tamper with it at the expense of others that are trying to abide by the compensation of those who are affected?
3. Is there a national duty obliged Saudi companies to contribute in the activities of social responsibility in fighting poverty, unemployment, and to provide medical services to family members of its workers, staff and the community?
4. Is there a serious idea by professional accounting organizations in Saudi Arabia to concern with the commitments of the companies and establishments which affect the environment, as well as other social activities, and finding a form for the measurement and disclosure of these establishments in the preparation of financial lists, so that the load of each time of its establishments, otherwise, these lists are not considered as the results of the work activity and financial position?

The importance of the study

1. Scarcity of such research in Arab societies ,and its failure to play a prominent role in solving the problems of the community, while the attention in research and scientific studies in Western societies on the subject has increased during the past two decades.
2. Since the Saudi participant companies have a major economic impact besides the continuous expansion at the level of the environment and improving the standard of living to provide goods and services and employing a plurality of members of the community, the commitment of these companies socially to the community of all denominations will come back to these companies, the effects positively will benefit the future and build a good reputation, help the company's growth, and reduce independence on state institutions, and this provides them the discretion and flexibility in expansion.
3. The role of Saudi participant companies and the most important sector in the stock exchange market in the activities of social and environmental responsibility.

Aims of the study

1. To investigate to what extent the role of Saudi participant companies in the social and environmental activities through the field, and analyze the potentiality of these companies to play their role towards to the community.
2. Investigate the impact of Saudi participant companies to contribute to social and environmental activities on economical development in Saudi Arabia and reduce the burdens of government.
3. Investigate the role of accounting disclosure on social activities offered by the contributed Stock Companies; Encourage a culture of commitment to joint stock companies in Saudi Arabia to contribute to the activities of social responsibility, considering that these services and a national duty not only to the public sector but the private sector must endure its portion; Stimulate the Saudi participant companies to interact with the local community and increase the necessary services to fight poverty, unemployment, provision of health services and maintain the environment.

Theoretical framework

A view at the impact of companies' participation in social activities, environmental and economic development to be disclosed

The issues in the Kingdom of Saudi Arabia has taken a great importance for four decades because of the developments and the economic boom experienced by the Kingdom of Saudi Arabia from the date of its inception until now, and the competent bodies start to prepare plans for long-term developments as they try, despite the large area of the state, large number of the population (citizens and foreigners), the lack of resources and a lot of potentialities especially human and technical, has been able to keep excellent economic growth (Ibrahim,2000). The demographic factors that have affected the Kingdom increased the economic responsibility of the state, and in the outcome of responsibilities towards the members of the population. It was concerned with the priorities of exchange in the general budget, and the state expenditure does not exceed the development projects and community linkage to be in the budget taking into account the non-oil revenues, and thus reduce the foreign debt, which means to cover the deficit for the financial cycle. The state has focused on increasing the

GDP through the reduction of total imports compared to exports through activation of the local production of goods and services and raise them internationally, then supporting and motivating the companies participating in production because of their role in satisfying the needs of the local market. These posit the companies in positions of social responsibility through (Nour 1999):

1. Reduction of unemployment and it is the most important economic factor.
2. Satisfying the needs of consumers of the company's products, and they dispense the foreign goods thereby reducing the import.
3. Contributing to meeting of workers needs through training and rehabilitation, and securing their future and stability, and these increase their productivity.
4. Satisfying the needs of suppliers through the commitment of companies of all relationships, responsibilities, and this supports the confidence of suppliers and leads to the company's success and expansion.
5. Satisfying the longing of the government by contributing to the implementation of plans of economic and social development and the commitment of companies with environmental laws and health and safety, insurance, security and scientific research, for individuals and society with all its bodies.

The response of accounting thought to the concept of social responsibility

That the expansion of the scope of accounting and auditing profession should involve the social performance as well as economic performance does not reject the area of the profession, but can be explained a special report issued by the American Accounting Association (AAA) in 1974 (Ernst 1987). Position expected of accountants in this regard shows that there are two accountants, the first is the team of conservatives which believe that, despite the need to take into account technical developments in the social field of accounting, the accountant must be limited to his efforts and scientific competence in matters of the costs of the elements of measurable issues in the preparation of social reports on these external effects. The second is a team of accountant enthusiasts who see the need to enter into the scope of accounting for the social impacts because the life and effectiveness of any profession depends on its response to the needs of the community, but this is no alternative to acceptance, responsiveness and reach as soon as possible to the analytic tools appropriate to deal with the areas of accounting measurement destruction, while community is assured through those social reports that display the results accounting for the effects of foreign projects. It is considered as responsible for the delay to perform, where the aim of this profession to measure and review and evaluate the overall performance of projects (Evans & Gray 2005).

Novel approach to the concept of social responsibility requires the presence of two branches of accounting in each project, which are the social accounting and financial accounting (Traditional), and this means the need to include social performance of the project within the environment of accounting, such as the economic financial performance of the project (Thomas 2001).

Justifications of accounting thought in response to social responsibility

1. Growing claim for the disclosure of social data by scientific and professional bodies where abounded in recent committees that are studying and reporting on the need for disclosure of accounting data with social content of the projects, in response to the concept novel approach to social responsibility, in order to achieve a system of social accounting in the projects (Teoh &Thong 2003).
2. Positive results of some studies on the importance of disclosure of the social data, which have increased in recent times the idea of experiments and laboratory studies in the field of accounting and auditing, to test hypotheses before risking any copy of the image field application, to the ability of these experiments to provide a degree of control necessary in the design. This was followed by the method already in the field of the importance of disseminating social data for the projects, where most results coupled with the affirmative, which is regarded by many scholars as one of the features important to the emergence of social accounting, and has already displayed a researcher at the beginning of this research by a detailed model for the most important studies of Arab and foreign countries in this regard. It is worth mentioning that the positive results of these studies have had the greatest impact in the promotion of accounting thought attempts to develop a system of social accounting and scientific framework for it (Rob & Simon1995).
3. Retreating of the economic profitability to the importance of social profitability, infiltration of the concept novel approach to social responsibility for the project in many of the writings of accounting, began to be affected by this business, and appeared to have the importance of non - profit social side of economic profitability, so we find that one of the heads of major US companies said that the profit-maximizing economy was seen over time as the first goal in the fields of business administration and should be delayed to second place when it conflicts with the goal of the general welfare of the community. And reflects a researcher for saying that too; the number of profit taking as a criterion for the success of public projects to be falling back to second place if they oppose the achievement of this figure with the happiness and welfare of the community (Gray & Maunders 2008).

Perhaps this is what confirms the retreating of economic profitability of social profit, great attention of many international organizations, the philosophy of social responsibility, that led to the emergence of a range of methods of assessment of social responsibilities to estimate both the costs and social benefits, as an input to the Organization of the European Development (OECD) and the entrance to the industrial development of the United Nations (UNIDO) (Jeffrey & Angelo 1998).

Previous studies

There are a lot of research and foreign studies on the subject of social and environmental activities, beside disclosure in the financial statements and reports on activities that influence the results as a theory and may be used as bases fulcrum and are formulated in the future as mandatory in most institutions. We will cite some research around this topic.

The idea of the study of (Khaled Ibrahim, 1987) is that, the establishment has a role in the society that is more than just production and profit, and this enterprise should bear the responsibility towards it, and this role is reflected in terms of the accounting functions, objectives and methods. On the other hand, the familiar performance indicators, which was used in judging the performance of the project, had become irrelevant from the standpoint of social requirements, and that there are short comings of financial accounting's traditional methods in measuring the social performance of the facility, this led to the emergence of social accounting as a branch of accounting which is appropriate for the nature of the activities needed to have a social content to meet the needs of data users and to meet the requirements of the society.

The study of (Samara, 1993), stated that, "at the social dimension for companies, institutions, measured in financial side", that the performance of companies is not measured by just how much profits are achieved, or by it's contribution to the solution of the unemployment problem by hiring greater number of people, but rather, became dependent on the extent of contribution made by the company to improve environmental conditions for their labor force and to serve the local community.

The study of (Shibli, 1996), aimed to shed light on the accounting measure of social performance in Libya and the hindrances faced by the proposal of models for the disclosure of social performance, and the assumption that the concept of social responsibility of enterprises and their dimensions are not clear enough to manage businesses in Libya, and the need to deal with accountants (preparers of financial statements) in Libyan companies on many key issues on the subject of social responsibility and the way of measurement and reporting, and also taking into account the industrial projects in relation to the wishes and needs of the community without taking into account the social aspect when making economic decisions by the administration.

The study of (Griffin Hanon 1997), investigated the relationship of social performance to financial performance through their interest in environmental liabilities, which is represented in fines and penalties imposed on the organization, indicating their relationship to the value of liabilities and net share especially in the case of expected adversaries. The study tested three hypotheses which are: the increasing tendency of organizations to tackle pollution, increasing information on the foreign environmental liability, reduced risk of bearing the costs of appropriate pollution.

The study of (Hethcox, Riley & Williams, 1998), investigated the required social rules that define the social disclosures in the United States, identifying the beneficiaries of those disclosures, and focused on environmental measurement and those interested in this performance. Also, this study focused on laws and legislation that oblige business organizations in the United States to play its social role, with the need to report on this performance.

The study of (Mendoza 1998), investigated the main value which the business organization operates to achieve the profit, as the Organization must pay attention to other values prevalent in society, such as ethical standards and to take it as strategies. The organization considered the view of workers and listened to their complaint on what they need to upgrade in the work environment. Also, ways of disclosure and measurement of social activities and the criteria used in the disclosure of social measurement were investigated.

The study of (Hochman, 1998), focused on the difficulties faced by the accounting profession, particularly after the issuance of the standard (SOP-1996) of the Executive Committee of the accounting standards of America (AICPA) and included this standard guidelines for the views of professionals, which are reports of environmental disclosures. The study showed that the major role of professional organizations in the management of environmental matters is through the development of guidance to those who prepare reports for the Environmental Disclosures.

The study of (Gibbon Joshi 1999), explained the study through a survey test of the social concerns and disclosures of financial problems associated with social accounting and reporting in (20) organization with a large size and those that are average in the industrial sector in Bahrain. Many business organizations focused on environmental accounting and reporting, but what of the reports for administrative purposes, and also, the samples of the study encountered by some difficulties in introducing environmental accounting into the accounting systems we use, while 85% of the study sample reported that it is a financial information and non-financial.

The study of (Liena & Moneva, 2000), addressed social and environmental disclosure for the annual

reports of the great Spanish companies, where it presented an analysis of 70 annual report to those companies that work in the industrial sector, during the period of 1992-1994. The study classified those reports in four large groups, in a form of social and environmental reports as an introduction. Dedicated sections of the annual reports of the social and environmental reports integrate social and environmental reporting with financial reporting in the consolidated reports. Detached reports on the activities of environmental protection have been achieved already in this area.

The study of (Hughes, Anderson & Golde, 2001), focused on the environmental disclosures, which were made in (51) industrial companies and organizations in the United States during the period from 1992-1993, and adopted the analysis of the disclosures in the annual report, which provides, in the speech of President of the United States of America, the question of the study; why the disclosures of environmental and how to use them to distinguish the levels of the real environmental performance among these organizations? And the study investigated how to change the level of disclosure in the annual report from one section to another and found that public interest in environmental issues is at a high level and that investors are interested in environmental information rather than social performance.

The study of (Richardson & Welker, 2001), focused on testing the relationship between financial disclosure and the social on one hand, and the cost of capital on the other hand for a sample of Canadian companies for the years 1990,1991, 1992. This study has analyzed the annual reports for (700) Canadian companies that are distributed to eight different sectors, and this study used several models to measure the cost of capital. The study found that there is an inverse relationship between the level of financial disclosure and the cost of capital, that is, the greater the level of financial disclosure, this reduces the cost of capital, and that there is a direct correlation between the level of social disclosure and the cost of capital, more social disclosure increased the cost of capital and performance of the company thus having a positive relationship (positive correlation), but does not affect the number of users of company data on the relationship between the officials of social disclosure and the cost of capital, as the positive relationship between the cost of capital and social disclosure are affected by the return on capital for successful firms and less vulnerable to sanctions related to social disclosure.

The study of (Matar, 2001), explained the concept of accountability of social responsibility as a branch of accounting that aims to determine the outcome of the establishment and financial position of its entrance to a social contract and therefore becoming an active member of the community and within the categories under a contractual relationship derived from the rules of the social contract, which combines the interests of those groups. This means that the company's commitment is not confined to maintaining the interests of Stock Holders only, but also the interests of Stake Holders.

The study of (Mahjoub, 2002), focused on the problem of negligence of economic units for the environmental effects resulting from their activities, which leads to the lack of appropriate financial statements prepared by the outcome of their work and the fact that its financial position, in addition to the national accounts prepared by States, does not reflect the reality of economic growth and national product, so as not to take the natural resources and environmental impacts in mind. It aimed to tackle this problem through the development of a conceptual framework, which is based on a set of concepts and components and procedures that are appropriate to natural and environmental resources and their impact on the economy, micro and macro, so as to provide economic units with sufficient information on the reality of their economic activities and thus the economic indicators prepared by the State for the fact that economic growth can achieve sustainable development.

The study of (Huda Salih, 2004), stated that business organizations and reviewers were not concerned about the performance of social, environmental responsibilities, and the study focused on the lack of clarity of the theoretical framework for the activities of social and environmental responsibility and how the measurement and the disclosure of social performance and environmental accounting, and the lack of clarity of concepts, procedures and contents for social and environmental revision. The business organizations in the Sudan do not pay attention to performance measurement, disclosure and for the performance of social and environmental responsibility, and do not find professional attention by the reviewers in the Sudan.

In spite of few studies that dealt with topics that deals with accounting environment and social accounting adequate coverage of all aspects of social and environmental activities was not achieved.

Hypotheses of the study:

To achieve the objectives of this study many hypotheses are formed (H₀):

The first hypothesis: the Saudi participant companies investigated the accounting disclosure about social activities according to its financial lists.

The second hypothesis: Maintaining the environment is the basic concerns of Saudi participant companies.

The third hypothesis: The Saudi participant companies are fighting poverty and unemployment.

The fourth hypothesis: The Saudi participant companies providing educational services to their workers and the community.

The fifth hypothesis: Saudi participant companies providing health services to their workers and the community.

METHOD

The researcher follows the holistic scientific method so as to conduct the scientific and intuitive facts related to the hypotheses of the study within the research methods and uses the following:

1. Historical approach in the presentation of previous studies related to the subject of study.
2. Deductive approach for logical perception to the study hypotheses and the patterns of problems related to the study and to portrait how to solve these problems.
3. Inductive approach is adopted in the test of validity of the study hypotheses.
4. Analytical and descriptive approach and represented in analyzing the field study.

Population and sample

1. Academics, university professors, professionals and management accounting, economics and other related sciences.
2. Professionals from accountants and auditors working in the private auditory offices in Saudi Arabia.
3. Managers and financial accountants from the workers in Saudi participant industrial, agricultural companies.

The sample of the study was selected randomly and approximately to each group depending on the size of the community of that group. The table and figure below shows the number of questionnaires that were distributed to a sample study and refunded from the study.

Table 1: The size of study sample

N	Groups	Distributed number	Retrieved number	Retrieving ratio
1	Academics in Saudi universities	20	19	95%
2	Professionals in Saudi private auditory offices	30	28	93%
3	Saudi industrial participant companies	30	27	90%
4	Saudi agricultural participant companies	70	65	93%
5	Saudi commercial participant companies	20	18	90%
6	Saudi service participant companies	30	25	83%
	Total	200	182	91%

The number of members of the study sample is (182) person representing a rate (91%) of the sample, this specified size, this ratio is very high from a statistical point, which leads to the acceptance of the results of the study and dissemination of the indigenous community. The outcomes should be as accurate as possible; the researcher was keen to vary the sample of the study. Table No. (2) Provides a detailed description of study sample according to the below variables (characteristics of the subjects or the frequency distribution to members of the study sample according to each variable.

Table 2: Description of the study sample

Gender	Number	Percentage
Male	172	94,5%
Female	10	5,5%
Total	182	100%
Age	Number	Percentage
Less than 30	35	19,2%
30 – 39	78	42,9%
40 -49	43	23,6%
More than 50	26	14,3%
Total	182	100%
Certificate	Number	Percentage
Secondary	16	8,8%
Middle diploma	18	9,9%
Bachelor	94	51,6%
Higher diploma	20	11%
Master's	21	11,55%
Doctorate	13	7,1%
Total	182	100%
Scientific field	Number	Percentage
Accounting	95	52,2%
Management	37	20,3%
Economy	20	11%
Engineering	11	6%
Other	19	10,4%
Total	182	100%
Career center	Number	Percentage
General manager	15	8,2%
Manager	22	12,1%
Financial manager	35	19,2%
Accountant	79	43,4%
Other	31	17%
Total	182	100%
Work experience	number	Percentage
Less than 5	32	17,6%
5 – 9	50	27,5%
10 - 19	70	38,5%
More than 20	30	16,5%
Total	182	100%
Company accounts subject to legal auditor	Number	Percentage
Subject	139	76,4%
Doesn't subject	43	23,6%
Total	182	100%

The above tables clarify that the number of males in the sample amounted to (172) persons and those representing a rate (95.5%) of the total sample was used as such, considering that the Saudi women working in the areas of Saudi Arabia's economic sector do not have an influential role in such studies. The majority of the study sample are between (30-39 years), and therefore the study sample is out of the young category of people where they (113) people are included, (62%) under the age of 39 years. This can be seen in the majority of the

study sample of university degrees and postgraduate, and this definitely will put scientific views safe. It appears that the scientific specialization of the majority of the study sample is accounting, where the number of accounting professionals of the sample are (95) persons and these representing 52.2% of the total sample, which is a positive indicator to give objective opinions on questions of the study. Compatible with the frequency distribution to members of the study sample, according to scientific disciplines, the career center for the majority of the study sample is the accountant. The table shows that the majority of the study sample have years of experience (10-19 years), and this would make the results of this study with reliable, being based on the opinions of individuals well versed in the work. It also shows that in the study sample which included the (139) people, and (76.4%) of its members, that the accounts of their companies are subject to a legal auditor, and this, will increase the reliability of the results of the study.

Tool of the study

The researcher depends on the questionnaire as a main tool for collecting information including two sections; the first includes the questions for personal data for individuals of the study. The second section contains (25) questions and the individuals are requested to determine their answers for each phrase according to Likert five-tier, which consists of five levels (strongly agree, agree, neutral, disagree, strongly disagree).

Implementation of the study tool

The researcher resorted to the sample distribution after ensuring the stability and sincerity of the questionnaire as shown in table no. (3). To distribute it on a sample study, data and information of assessed (182) people, have been emptied in the tables prepared by the researcher for this purpose, where the conversion variables are nominal (Strongly Agree, agree, neutral, disagree, strongly disagree) to the amount of variables (5.4, 3, 2.1), respectively.

Table 3: Consistency and statistical honesty for the answers of exploratory sample on questionnaire:

Hypotheses	Connection	consistency	Self-honesty
The first	0,99	0,99	0,99
The second	0,95	0,98	0,99
The third	0,96	0,98	0,99
The fourth	0,97	0,99	0,99
The fifth	0,94	0,97	0,98
Complete questionnaire	0,97	0,99	0,99

Statistical analysis

The statistical methods which were used are frequent distribution of the answers, percentages, Pearson's correlation coefficient, equation Saberman - Brown and used to calculate the reliability coefficient, the mediator, Chi-square test for significant differences. The use of Kolmogrov-Simirnov test and also the use of statistical methods which are not in the laboratory Wilcoxon Test For Medium, also the use of SPSS statistical program, which indicates a shortcut to the Statistical Package for Social Sciences.

Table 4: Averages and standard deviations of the of the study paragraphs

The item	The average	Standard deviation
1-There is information within the lists of the companies showing what the company provides to serve the environment in Saudi Arabia?	3,96	0,85
2- There is information within the lists of the companies showing what the company presents to serve the environment in Saudi Arabia.	3,96	0,97
3. There is information in the financial statements show what the company provides to fight the poverty in the local community.	3,73	0,93
4- The financial lists of the company show the increase of the Saudi labors.	3,78	1,09
5- The financial lists of the company show reduction in the foreign labors.	3,34	1,10
6- The company gets rid of the waste correctly and properly.	4,24	0,78
7- The company is improving the surrounding area.	4,22	0,90
8-. The company contributes with other companies to fight pollution.	3,82	0,87
9- The company calls the government to improve the infrastructure.	3,68	1,25
10- Company's position is out of residential and agricultural areas, so it doesn't affect the residential and agricultural environment.	3,69	1,22
11- The company provides assistance in cash and kind to the local community and charities.	3,04	0,76
12- Companies provide assistance in cash and in kind to workers and staff with low salaries.	3,50	1,25
13- The company helps the poor students and pays the expenses of their education.	3,31	1,06
14- The company provides loans on confessional terms to the local community.	2,80	1,12
15- The company contributes to the costs of the activities of religious and social events for employees and the local community.	3,81	1,07
16- There are training courses offered by the company to develop the local community.	3,49	1,18
17- The company is holding training courses to workers and employees.	4,05	1,07
18- The company allows training university students to work in the company during their study.	4,19	0,84
19- The company sends its employees and workers to the courses inside and outside the Saudi Arabia.	3,81	0,79
20- The company has student missions inside and outside Saudi Arabia.	2,96	1,19
21- The company holds courses or scientific seminars to improve the level of workers and community members.	3,75	1,15
22- The company provides medical services to aid the company in case of emergency.	3,93	1,11
23- The company contributes to health insurance for treatment in specialized hospitals.	4,07	1,19
24- The company insures the labors against accidents and the dangers of working at insurance companies.	4,00	1,16
25- The company is holding courses or seminars for health service to employees or the local community.	3,81	1,08

DISCUSSION

The researcher tested whether the data follow the normal distribution of variables and because the sample size is greater than 50 and Kolmogrov-Smirnov was used, the result was as follows:

Table 5: Test results of Geographical distribution

Variables	K-S	DF	Sig
Disclosure	104,0	74	440,0
Environment	212,0	74	000,0
Poverty and unemployment	152,0	74	000,0
Education	184,0	74	000,0
Health	136,0	74	000,0

It is clear in table (5) that the data of the variables do not follow the normal distribution in all dimensions of the study (disclosure, the environment, poverty, unemployment, education, health) so, the decision rule that the data follow the normal distribution if the significance level is greater than or equals to 5%, so, the data will be tested by using statistical methods without laboratory Wilcoxon Test For Medium.

The first hypothesis: the Saudi participant companies investigate the accounting disclosure about social activities according to its lists.

Table 6: The relative distribution for the answers of the sample about the questions of accounting disclosure

Statement	Repetition	The percentage
Strongly agree	12.5	6,9
Agree	103.4	56,8
Neutral	61.2	33,6
Disagree	4.9	2,7
Strongly disagree	0	0

It is clear that in Table No. (6) the answers of 63.7% were approval, which indicates that the Saudi listed firms are to disclose the accounting for social activities within the strength. But a low percentage does not agree with this view, up to 2.7%. With reference to Table No. (4) and indicated by the questions in the questionnaire, this assumption that the average for all of these questions is greater than the average answers in table (3) so that it ranges between 3.96 and 3.34. This result was confirmed by testing this hypothesis as shown in Table (7) through the use of Wilcoxon signed test.

Table 7: Test results of Wilcoxon Signed Ranks Test

variable	average	Standard deviation	Mediator	Z value	Significance level
disclosure	3,7527	0,6638	3,6	6,323	0.000

It is clear in the above table that the average views of respondents about the disclosure equals 3.7527 and the standard deviation is 0.6638. To test this hypothesis, the test of Wilcoxon Signed Ranks Test has been used which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) as accepted hypothesis. I had a 0.05 level and the previous table is clearly calculated so that the median is 3.6, which is higher than the median, and the value of Z value equals 6.323 and 0.000 levels of significance for the hypothesis so that we accept the basis of the Saudi listed firms disclosing the accounting report for social activities within its financial statements.

The second hypothesis: preserving of the environment is the basic concerns of Saudi companies.

Table 8: The relative distribution of the sample paragraphs of questions about preservation of the environment

Statement	Repetition	Percentage
Strongly agree	12.4	6,8
Agree	35.2	74,3
Neutral	24.6	13,5
Disagree	4.9	2,7
Strongly disagree	4.9	2,7

It is clear in Table No. (8), that the answers of 81.1% were approval, which indicates that the Saudi listed firms are to take care of the environment. But a low percentage does not agree with this view, a total of 5.4%. In reference to Table No. (4) indicated by the questions of this hypothesis that the average for all of these questions are more than the hypothesized average (3), so that it ranges between 4.2 and 3.68 and this result was confirmed by testing this hypothesis in Table (9) through the use of test Wilcoxon Signed.

Table 9: Test results of Wilcoxon Signed Ranks Test

variable	Average	Standard deviation	Mediator	Z value	Significance level
Environment	3,9297	0,7667	4	6,093	0.000

It is clear in the above table that the average views of respondents about the preservation of the environment equals to 3.9297 and the standard deviation of 0.7667, and to test this hypothesis, the Wilcoxon Signed Ranks Test has been used which is based on a comparison of hypothetical median of the scale (3). It is accepted hypothesis at the 0.05 level and the previous table is clear. The median calculated to be 4 is higher than the hypothetical mediator at z value which equals to 6.093 and 0.000 level of significance for the hypothesis, that we accept that the preservation of the environment is the basic concern of Saudi joint stock companies.

The third hypothesis: Saudi participant companies in fighting poverty and unemployment in the local community.

Table 10: The relative distribution to the answers of the sample about poverty and unemployment

Statement	Repetition	Percentage
Strongly agree	4.9	2,7
Agree	86	47,3
Neutral	73.8	40,5
Disagree	2.4	6,8
Strongly disagree	4.9	2,7

It is clear in table no. (10) that 50% of their answers were approvals, which indicate that the Saudi participant companies fight unemployment and poverty, and the small percentage that does not agree with this view equals to 9.5%, there is a neutral rate of 40.5. With reference to Table No. (4), it is clear from the questions of the hypothesis that the average for these questions are all bigger than the hypothetical average (3). With the exception of the question about the provision of loans on confessional terms to the local community as it reached 2.8 and the highest average of paragraph 4.03 shows that the company provides assistance in cash and kind to the local community and charities. This result was confirmed by testing this hypothesis in Table (11) through the use of test Wilcoxon Signed.

Table 11: Test results of Wilcoxon Signed Ranks Test

variable	average	Standard deviation	Mediator	Z value	Significance level
Poverty and unemployment	3,7829	0,6977	3,5	5,093	0.000

It is clear in the above table that the average views of respondents on poverty and unemployment equals to 3.7892 and the standard deviation of 0.6977, to test this hypothesis the Wilcoxon Signed Ranks Test has ben employed, which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) being an accepted hypothesis at the 0.05 level and in the previous table it is clear that the calculated median 3.5 is higher than the hypothetical median, and z value equals to 5.093 and 0.000 level of significance, so we accept the hypothesis, that, the Saudi participant companies fight poverty and unemployment in the community.

The fourth hypothesis: Saudi participant companies present educational services to the community.

Table 12: The relative distribution for the sample's answers about questions' paragraph of educational services for the local community

Statement	Repetition	Percentage
Strongly agree	4.9	2,7
Agree	135.2	74,3
Neutral	27.1	14,9
Disagree	14.8	8,1
Strongly disagree	0	0

It is clear in Table (12) that 77% of their answers were approved, suggesting that Saudi joint stock companies are to provide educational services to the community. But there is a rate of 8.1% that do not agree with this opinion. With reference to Table No. (4), it shows the questions during this hypothesis, that the average for all of these questions is greater than hypothetical average (3) except clause student missions inside and outside Saudi Arabia was 2.96. And that the highest average in paragraph (17) that the company continues to hold sessions for their workers and employees was 4.05. As well as paragraph (18) allows the company to fund university students training in the company's business during their studies. This result was confirmed by testing this hypothesis in Table (13) through the use of test Wilcoxon Signed.

Table 13: Test results of Wilcoxon Signed Ranks Test

variable	average	Standard deviation	Mediator	Z value	Significance level
Education	3,6617	0,7406	3,8	5,715	0.000

It is clear in the standard deviation of 0.7406 and to test this hypothesis Wilcoxon Signed Ranks Test has been used, which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) that are accepted hypothesis at the 0.05 level and in the previous table it is clearly calculated that the median 3.8 is higher than the hypothetical median and z value equals to 5.715 and 0.000 level of significance for the

hypothesis that we accept on the basis that the Saudi listed firms are to provide educational services to the community. In the above table, the average views of respondents about education equal to 3.6617.

The fifth hypothesis: Saudi participant companies present health services to the local community.

Table 14: The relative distribution for the sample answers about the questions' paragraphs of health services

Statement	Repetition	Percentage
Strongly agree	41.8	23
Agree	93.5	51,4
Neutral	29.4	16,2
Disagree	14.4	6,8
Strongly disagree	4.9	2,7

It is clear in table no. (12) that their answers were 74.4% of approvals, suggesting that the Saudi joint stock companies are providing health services to the community. But there is a 9.5% that do not agree with this opinion. With reference to table No. (4), it is noted that the average for these questions in total is greater than (3) which are higher than the paragraphs of other services, the environment and unemployment. This result was confirmed by testing this hypothesis in Table (15) through the use of Wilcoxon Signed Test.

Table 15: Test results of Wilcoxon Signed Ranks Test

variable	average	Standard deviation	Median	Z value	Significance level
Health	3,9527	0,9496	4	5,902	0.000

It is clear in the above table that the average views of respondents about health equals 3.9527 and the standard deviation is 0.9469. To test this hypothesis, Wilcoxon Signed Ranks Test has been the used, which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) that are accepted hypothesis at the 0.05 level and in the previous table, it is clearly calculated that the intermediary 4 Top of the hypothetical mediator and z value equals to 5.902 and 0.000 level of significance therefore, we accept the hypothesis that the Saudi participant companies provide health services to the community.

FINDINGS OF THE STUDY

1. The first hypothesis: the Saudi participant companies investigate the accounting disclosure about social activities according to its lists.

It is clear in the above table that the average views of respondents about the disclosure equals 3.7527 and the standard deviation is 0.6638. To test this hypothesis, the test of Wilcoxon Signed Ranks Test has been used which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) as accepted hypothesis. I had a 0.05 level and the previous table is clearly calculated so that the median is 3.6, which is higher than the median, and the value of Z value equals 6.323 and 0.000 levels of significance for the hypothesis so that we accept the basis of the Saudi listed firms disclosing the accounting report for social activities within its financial statements.

2. The second hypothesis: preservation of the environment is the basic concerns of Saudi companies.

It is clear in the above table that the average views of respondents about the preservation of the environment equals to 3.9297 and the standard deviation of 0.7667, and to test this hypothesis, the Wilcoxon Signed Ranks Test has been used which is based on a comparison of hypothetical median of the scale (3). It is accepted hypothesis at the 0.05 level and the previous table is clear. The median calculated to be 4 is higher than the hypothetical mediator at z value which equals to 6.093 and 0.000 level of significance for the hypothesis, that we accept that the preservation of the environment is the basic concern of Saudi joint stock companies.

3. The third hypothesis: Saudi participant companies in fighting poverty and unemployment in the local community.

It is clear in table 11 that the average views of respondents on poverty and unemployment equals to 3.7892 and the standard deviation of 0.6977, to test this hypothesis the Wilcoxon Signed Ranks Test has been employed, which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) being an accepted hypothesis at the 0.05 level and in the previous table it is clear that the calculated median 3.5 is higher than the hypothetical median, and z value equals to 5.093 and 0.000 level of significance, so we accept the hypothesis, that, the Saudi participant companies fight poverty and unemployment in the community.

4. The fourth hypothesis: Saudi participant companies present educational services to the community.

It is clear in the standard deviation of 0.7406 and to test this hypothesis Wilcoxon Signed Ranks Test has been used, which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) that are accepted hypothesis at the 0.05 level and in the previous table it is clearly calculated that the median 3.8 is higher than the hypothetical median and z value equals to 5.715 and 0.000 level of significance for the hypothesis that we accept on the basis that the Saudi listed firms are to provide educational services to the community. In the above table, the average views of respondents about education equal to 3.6617.

5. The fifth hypothesis: Saudi participant companies present health services to the local community.

It is clear in the table 15 that the average views of respondents about health equals 3.9527 and the standard deviation is 0.9469. To test this hypothesis, Wilcoxon Signed Ranks Test has been used, which is based on a comparison of the mediator with the hypothetical mediator of the scale (3) that are accepted hypothesis at the 0.05 level and in the previous table, it is clearly calculated that the intermediary 4 Top of the hypothetical mediator and z value equals to 5.902 and 0.000 level of significance therefore, we accept the hypothesis that the Saudi participant companies provide health services to the community.

CONCLUSION

The abstract of the above is that, this study aimed to investigate the ability of Saudi participant companies in presenting social services such as curbing unemployment, poverty and providing educational services, health services and the preservation of the environment, by the disclosure of such services in their records. The results indicated that these companies interested in maintaining the environment and fighting poverty, unemployment and providing educational and health services for their employees, workers and the community, also have disclosure of these services in the official records, there is also a serious concern by Saudi professional accounting organizations in the obligations of companies and enterprises that affects its activities on the environment as well as other social activities, and to find a form for the measurement and disclosure of these obligations in the preparation of financial statements so that the commitment of each period of its obligations is known, as well as the results of their activities and financial position.

RECOMMENDATIONS

1. There is a lack in the ability of Saudi participant companies helping poor students to pay tuition expenses, therefore, the state should encourage the companies to provide this service for poor students.
2. Saudi participant companies should send their employees and workers to have training courses and education outside the company, either inside or outside Saudi Arabia, in order to gain the skills to work and have access to modern technology.
3. The Saudi government should modernize the legislations concerned with the provision of social services by the companies to the community, so as to increase the ability of Saudi participant companies in the provision of information on its social services in the accounting and disclosure.
4. Oblige companies to specify a certain percentage of the profits within the reservations to meet up with the environmental and social activities.
5. The use of certain models to illustrate the elements of social activities according to their importance of disclosure and inclusion in the social calculation.
6. Following up companies that have governmental concessions and support from various bodies to ensure the performance of these companies for social and environmental duties.

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