

APPLIED INTELLECTUAL CAPITAL ACCOUNTING IN JORDANIAN CONSTRUCTION COMPANIES

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ABSTRACT

That growing interest with the beginning of the 1970s by the employment Social Enterprise along with its economic growth has led to attempts to develop models for the measurement and disclosure of accounting data for the social function, and thus enable the Department to identify the importance of responsible social enterprise in terms of its impact on the performance and business results and then all this reflection on the ability of the financial statements the fair expression of truth and the development and performance of enterprise.

As well as the Called community enterprises to act in a more responsible, where you want all categories on understand how these modules in environments in which they operate and thus in performance by taking decisions.

At present, many parties Relevant need to deal with information to identify the performance of a business and most of the information they need can be obtained partly from financial reporting standard, but even today does not meet all the needs of these users they need other types of information, such as social, which reflects the extent of behavior established by a responsible environment.

The construction companies of the most important classes you need for accounting information and deals from To learn about the performance of the installations and especially nowadays where the global economy enters the third millennium, the era of globalization, which is influenced by a set of variables global economic was and still is and will remain radical and profound repercussions on the performance and business perspective that companies play a vital role in the economic development and social.

Therefore the companies if it can play an active role in this area, they have committed themselves to social responsibility of accounting disclosure, which is the focus of attention of the accounting message recipients where these objectives vary, which is reflected in the differing quality of information representing the accounting message content, as reflected both on the language of the message and content of the accounting and presentation, so the information disclosure of corporate operations will definitely positive results at the local level and international level there by maximizing social welfare.

Keywords: Intellectual, Capital, Accounting , Construction,

The Problem of the study

Accounting for responsible social most stages of the evolution of accounting evolution talk due to growing steadily in size and capabilities of the companies Which have a financial , economic and social, wide range, which led to attention by the organizations and associations of accounting and professional actors academic, since the framework was intellectual accounting suffers from short comings not its ability to provide answers specific to a number of problems which confront Accountant, such as measuring the cost and yield social , question the main problem can provide accounting Tools measure based on mechanism in measuring costs and benefits that help to provide information to the parties concerned to ensure a process of evaluation of side community and State level performance social which achieves the project? And the main stem questions following :

1. As awareness of the importance of contracting companies accounting for social responsibility towards employees?
2. The awareness of the importance of contracting companies accounting for social responsibility towards customers?
3. As awareness of the importance of contracting companies accounting for social responsibility towards the community?

The objectives of the study

This study aims to:

1. define the concept of accountability for responsible social.
2. explain the advantages and objectives of accounting for social responsibility of the construction companies.
3. fundamentals and methods of disclosure of the information responsibility social in financial statements that Provided by Construction companies.
4. how perception of contracting companies of the importance of accounting for social responsibility in different areas.

Significance of Study

The significance of the study is that it shows the importance of understanding the construction companies of the importance of the application of accounting Responsibility all the different spheres of social, as well as their awareness of the importance of measuring the costs of social responsibility and disclosure in financial reports ,and accordingly gave a broad dimension of responsibility accounting community service, as well as their importance lies also in that many of the criticisms addressed to the traditional accounting disclosure that this study takes into account all the information and data within the accounting disclosures, and also important for the activation of social dimension in future plans.

Research Hypotheses

Aim This study was to test the validity of hypotheses derived:

There is a perception among construction companies of the importance of accounting for social responsibility towards employees

There is a perception among construction companies of the importance of accounting for social responsibility to customers

Methodology of the study

The study will consist of all construction companies in Jordan. While the study sample include financial managers and accountants in construction companies were distributed 60 identification and recovered 50.

Methodology of the study

Will be using statistical packages SPSS To extract the arithmetic means and the standard deviations and coefficient alpha and kronbakh percentage and iterations and testing of Coloration

Previous studies

Conducted a **2003 study entitled "the impact of Disclosure of responsible social , financial statements in decisions of the users of these listings.**

Aim This study shed light on the concept and importance of accounting responsibility social and inertia processing in output System of accounting of lists financial of course include these lists information about the responsibilities of social units economic statement of the impact disclosure posted on the users lists the financial basis Study .

A number of assumptions that economic units do not Baberag contributions social in their financial and also can Select social costs measure and separate them from the costs of specific activity economic and can say what the tags units economic of responsibilities social and that disclosure of social responsibility affects on behavior of users lists financial and study to the economic units is the to highlight its social responsibilities in the financial statements and Identify and inventory costs of social and thus can include lists of financial current information about responsibility social , and study to the users lists financial interest disclosure on responsibility social and that this disclosure affects the decisions was a difference importance relative to the areas of responsibility of social users lists of finance where the protection of the consumer of the product The final interesting elder.

The Jerboa (2007) " **The extent of Application of measurement and disclosure in accounting for responsible social menus in Companies in the sector of Gaza "**

The objective of this Research to identify the extent of the existence of organizations of work of enterprises and institutions and other specialized to exercise responsible social In the Gaza Strip. In order to achieve the objectives of the application for study, was designed to identify , depending on previous studies and frame theory, distributed the 70 from managers of financial and accounting companies.

And may Out of the results of the study that the accounting for the liability for social has not been To the extent sufficient interest from the associations of professional accounting and audit in also that the year of social is a non- specific features and Agreed to dimensions until today are driven, as it showed the study that accounting for responsible social for these projects as activity can be legalized on by identifying groups and areas and its objectives and its variables, so you can identify ways to measure and disclose the results In my theme.

He also had the blessings (2007) study entitled the importance of disclosure on the risks of financial transactions related to money laundering in commercial banks in the light of the analysis of social responsibility theory

This study aimed to determine the role of commercial banks to disclose the risks of financial transactions related to money laundering in commercial banks in the light of the theory of social almsaeoolh. And the problem can be summarized in the answer to the following question: what is the role of commercial banks to disclose the risks of the financial operations relating to money-laundering. The study found the following: the main results of scientific and professional bodies such as associations of accountants and Auditors to establish indicative criteria on the basis of measurement and report on activities specific to areas of social responsibility. And develop a general framework for the social audit by trying to develop criteria for the review to examine the possibility of an extension of its scope to include the responsibility of the external auditor for fulfilling social responsibility banks especially in money-laundering operations, ensuring the availability of trust and credibility of social reports.

Conducted through (2010) study entitled accounting measurement of CSR activities and disclosed in the financial statements closing "

Aim Study these costs to improve the quality of information accounting published in the financial statements of the company refinery petroleum of Jordan and companies like it. And may Results from the study process; it does not have to apply it to the measurement and disclosure of accounting Social in the company , and that the current accounting costs in company Mentioned above only inventory and calculating the elements of costs associated with the facility without taking into account costs , which affect the results and data costs activity, and to take decisions. And that the Company subject to study pollution of the environment with a highest of levels of tolerance which leads to damage to the workers and the community, and cover air , waste energy at productivity lost, and high costs of maintenance of the property, thus these installations a burden on communities they Live in rather than contributing to their development.

Study Alkhsharmh ((2008 entitled responsibility social in corporate industrial of Jordan to contribute to General- analysis study".

Aim Study to determine the level of disclosure of information on the accounting responsibility social in reports financial annual published by the companies of Jordan industrial contribution , and listed in Bursa Oman in 2007 , it also aimed to identify certain characteristics or qualities of the company selected For disclosure on CSR.

In order to achieve These goals, has been using the method pointer disclosure of annual reports to measure level disclosure on elements of responsible social , has been using a method of analysis of the Statistical and descriptive study of the relationship between the level of disclosure and the characteristics of the company the size of the assets and the share of share of profits and shows that the companies that feature size assets

share and share one the profits are high, and the proportion of the indebtedness of low, enjoying a level of disclosure on social responsibility higher than other of the companies .

Study (Branco, 2008) entitled: "disclosure of responsible social , banks Portuguese in their electronic". Aim of the study is to find out how disclosure of the accounting for the liability for banks in Portuguese In their electronic for the years 2004 and 2005 , and compared to disclose accounting social in reports annual published In the same years, newspapers , traditional.

And paint Study the disclosure on responsibility social tool task in dialogue between companies and society environment.

As Indicated, the banks large size given attention greater disclosure on liability social recommended the study be disclosure of all institutions from liability , either small size or large, together to Hand in hand with that of economic.

Held (Yao&other, 2011) study entitled determinants Uncover the social responsibility of Chinese enterprises

This study aims to determine the Determinants of disclosure on the social responsibility of corporations(CSRD) in China with annual reports of companies listed in over 800company in Shanghai in the period shows that its associated positively CSRD with size of a 2008-2009, the results of the study showed that Companies in environmentally sensitive tend to reveal more information environmental responsibility than others. This research shows a negative relationship between the CSRD and the age of the company.

The Concept of Social Responsibility:

There are no limits or regulations specify a minimum of social responsibility that must adhere to economic units operating environment, there is no clarity about the variables that constitute the general structure of such liability, therefore, many dating to the concept, defined by one writer as "responsibility towards economic unity of the indirect negative effects generated by its activity on the environment," and another known as "the activity of the economic unit with optional application of the theory of the social contract without Legal obligation or external or internal pressure, and known to most as "the unit of economic activities that contribute to the social well-being of various social groups" and believed that economic integration is in fact a social organization committed to serving the needs of community members affected by activity and hence the continuation depends those needs even without text to it and then the social performance of unit economic imperative, not a choice open to them. "

It requires the development of perception in the business, from being an object interested in economic activity to turn on what can and should play against the infinite size of the social problems resulting from the exercise of that activity as their rights and duties and obligations towards the community by their commitments towards the owners of the business, they also enjoy the bounties of society of the different "nature and resource "must contribute to the solution of their problems as their capabilities and capacities, so accounting for the social responsibility of organizations is a logical response to this development, the scope of care by management decisions and their outcomes and their implications economic and social decisions and findings and their implications, the Administration's attention to the large number of social problems to their attention effectively traditional economic processes, there is no doubt that this trend of accounting for social responsibility alongside traditional financial accounting, requires setting objectives and new concepts of accounting and translating that into a systematic approach to

accounting functions and respond to new social accounting problems in a suit and the nature of the accounting section, where you can draw "three entrances" to explain the concepts of social responsibility of organizations. And that includes, of course, banks is the area searched, either (first input), which is based on the premise that the Treaty's sole aim is to achieve the maximum possible profits to expand the wealth of the owners, either (2nd entrance), which considered that the Treaty should decide where a fair balance between the demands of shareholders and customer demands and the demands of society in General and this is the only method of achieving their objectives of maximizing profits in the long run, either (third entry), material separation Social responsibility and the responsibility of the organization with a degree of interaction between them and the Department's performance is evaluated based on the achievement of social goals next profit target.

It can be said that accounting for social is a tool for measuring and communicating information on the Department's social responsibility towards the beneficiary communities within society to evaluate social performance ", so the goal of the social accounting system is to identify and measure the net social contribution of the Organization to meet the social costs of social benefits and social information delivery and accounting measurement results to the communities benefiting from social lists for this purpose and then evaluate social performance management as An assessment of economic performance comprehensive assessment of the performance of the organization.

"Setting goals" is the logical starting point in building the general framework of accounting for social responsibility, while the Accountants of America AICPA One goal of accounting for social responsibility within the scope of the objectives of financial statements is to report on the activities of the unit that can be measured and that affect the community. There is also felt that the goal of accounting for social responsibility in providing information that is useful in making decisions on optimal allocation of resources and assessment of social performance of the unit ". therefore need to expand disclosure of social impacts of the economic unit in order to provide information to meet the needs of different groups of society and interested and affected by the activities of economic unity.

Ignoring accounting model under traditional accounting disclosure Portal transactions that may have effects on the well-being of the community, meaning that the measurement of social responsibility not enter within the subject of accounting measurement, select the social nature of these effects and the development of management theories and management turnaround management attention to the socio-economic interest which reflect the unit's contribution in achieving the objectives of the society are the report on the information needs of the beneficiaries, their content and their scope is determined in accordance with the objectives of these so that the financial statements are designed to Report on the Agency's management responsibilities first to Angel and the second towards the community for social welfare so that the accounting message extends to include the report on the social responsibility of the construction companies in this research, can be explained through the following themes:

A. the scope of the disclosure of the social responsibility of economic unity is determined within the framework of the activities of the social content of the economic unit that can perform operations within the Department of accounting functions, and define the scope of these activities is essential as a first step to learn about the quality of social information to be disclosed to an accounting model that takes into account all areas of measurable social responsibility and report them in a practical way to evaluate social performance of economic units.

B. social responsibility disclosure considerations for economic integration and to determine the quality of information that can be disclosed to all social activities from the viewpoint of accounting information for their diversity, the diversity of information that represent the content of the message is reflected in the language of accounting message, content and presentation, and generally the most common trend in this regard not to display information in the published financial statements, but only displayed in a marginal notes or additional reports to complete achieve positive effects for users accounting information.

Social Accounting Objectives:-

A. Identify and measure the net social contribution to the organization that don't include only the elements of the costs and benefits of internal and private, but also contains elements of external costs and benefits (social) which have an impact on society this role stems from the failure of traditional accounting in measuring social performance of business organizations this objective function of accounting measurement.

B- Assessment of social performance for the organization by identifying whether the strategy and objectives of the Organization are in line with the social priorities of the Organization and with the ambition to achieve a reasonable profit, on the other hand, the relationship between economic performance of business organizations and social welfare

The core element of this social accounting objective and this objective function of accounting measurement

C- The disclosure of the activities of the organization which have social impacts (impact of the decisions of the Organization on the education and health of workers, and environmental pollution and resource consumption) and shows the need to provide adequate data on the social performance of their contribution to the achievement of social goals, and communicate this data to stakeholders, both internal and external, to rationalize public and private decisions relating to direct social activities and determine the optimal range, both from the user's perspective or from the perspective of the community The goal of the accounting functionality

Social Responsibility Accounting

The scientific studies and practical application has stabilized follow one of two ways:-

method of embedding: Integrate social responsibility accounting information with traditional financial accounting information in financial statements list General-purpose income and financial position. and feel the way the merge one of the following forms:-

A. list of socio-economic processes

And called the model LINOWES : It is similar to the traditional income statement represents the book list for operational performance and social illustrate this list as a result of the interview for the alftret operations with positive and negative effects in the three areas of social responsibility accounting, human resources, natural resources and the product or service and are split into elements of these three areas in terms of their impact both separately to enhancements or positive effects and damage or negative effects.

B. modify the traditional financial statements

The income statement is adjusted to meet the environmental and social responsibility, i.e. operating profit adjusted accounting for social responsibility in four areas contribute to environmental, human resources general contributions, for the product or service and can be divided into these four areas in a compulsory burdens and burdens to be reached at the end of the adjustments to net income.

Like the previous amendment is modified traditional financial position the effects of environmental and social contributions and this list aims to provide information on the resources available for use in the areas of environmental performance and the corresponding rights of others, so as to determine the net assets in each of the four areas: area of environmental contributions and general contributions, human resources, and finally the product.

Take social responsibility reports in one of three forms:-

- 1- Descriptive reports describe a narrative or narrative of social activities carried out by the unit, which is usually optional commitment to project activities without attempting to evaluate and analyse the costs and benefits of such activities, these reports represent the first stage in the evolution of social responsibility accounting, such reports have suggested American Accounting Association AAA , 1973.
- 2- Reports disclose side effects but CSR activities without exposure to value benefits and know these reports reports inputs.
- 3- Reports disclose both costs and benefits of CSR activities and defines the input and output reports. the effects of social activities in type II and III are introduced and expressed in the national monetary unit prevailing while type I method of disclosure and valuation.

There is no doubt that the latter is the most comprehensive types of reports suggested ESTES In his book accounting corporate social accounting in 1976 a model for this type of report is an interview with social benefits social costs to reach a net surplus or deficit social at the project level.

Previous reports on how the merge (form LINOWES) in a list of socio-economic processes and model modification of income statement and balance sheet as well as in a chapter (type II reports input and type III reports input and output) are all from accounting measurement financial difficulties of most CSR activities, and thus lacked an acceptable degree of reliability or objectivity which weakens its to decisions to stakeholders so that the quality is not only for the internal use of the most commonly used for external disclosure is limited to the costs of social responsibility activities without the benefit of any reports of inputs is more reliable.

Report of the environmental and social performance is multidimensional:

The former is an accounting of disclosure of fictionalized or useful value adding information reflecting the results of measuring the environmental and social impacts of the project numbers and percentages and statistics are often fragile physical or biological natural numbers and numbers are based on a standard record levels determined by specialists in environmental sciences to be the standard for control over actual levels and specify the type and size of the deviation as a natural laboratory for a doctor to assist in diagnosis and treatment, and called such a report of the environmental and social performance is multidimensional.

type of report:-

- 1- Provides information reflect the results of measuring environmental and social processes required by law as a minimum to achieve the objectives of social responsibility and regulatory basis which allows to compare things to be with what object.
- 2- The information resulting from environmental and social significance more explicit environmental-social processes
- 3- Provides information for competent government agencies that focus on identifying the extent of social responsibilities regardless of exchange actually. report covers environmental performance – the social

dimension the same areas covered by previous reports on accounting disclosure, these areas are:-

- A. Environmental contributions
- B- General contributions
- C- Human resources
- D-Finally the product

Statistical analysis

After collecting data from sample surveys have been sorted and selected to the programme SPSS Statistical

Table (1)

Member of the study according to sex

Sex	Frequency	Percentage
Male	30	60%
Female	20	40%

The previous table shows that the proportion of males was 60% and the proportion of females has reached 40%, and the highest male.

Table (2)

Member of the study according to educational qualification degree

Variable	Frequency	Percentage
Diploma	10	20%
BA	38	76%
Postgraduate studies	2	4%

The previous table shows that the highest response rate was for the BA account amounted to 76%

Table (3)

Member of the study according to experience years

Variable	Frequency	Percentage
Less than 5 years	10	20%
5-less than 10 years	30	60%
10 to less than 15 years	5	10%
More than 15 years	5	10%

The previous table shows that the highest rate of response was to experience 5 to less than 10 years by 60%

Table (4)

Member of the study according to age

Variable	Frequency	Percentage
Less than 25 years	10	20%
25-less 35 years	25	50%
35 -less 45	10	20%
45 years and over	5	10%

The previous table shows that the highest proportion of aged 25 years less than 35 years and has reached 50 percent, the lowest in 45 years and over by 10%.

Table (5)

averages and standard deviations

No	paragraph	mean	Standard deviation
	Found a clear mandate for the authority to make decisions	4.4545	1.32343
	Sworn per his specific sport so easy to place supervise it	4.4415	1.62380
	Use accounting responsibility increases customer satisfaction	4.3541	1.32407
	The use of accounting responsibility increases employee satisfaction	4.2542	1.2320
	Determine is the person responsible for the occurrence of deviations for each responsibility center	4.1424	1.21121
	officials of various positions of responsibility	4.0011	1.42366
	No description of the sequential actions sport various positions of responsibility	4.000	1.4542
	Performance is compared to the actual performance scheme for the purposes of determining distractions	3.9987	1.2545
	Use accounting responsibility increases Capacity to adapt to the challenges of renewable	3.9622	1.15159
	Performance is compared to the actual performance scheme for the purposes of improving increasing benefits for employee	3.3986	1.38932
	Use accounting responsibility contributes to improving the sport of income	3.8729	1.12080
	Use accounting responsibility increases the productivity of employees	3.7251	1.33133

Appears from the above table that paragraph "the existence of a clear mandate for the decision-making authority for officials in positions of responsibility for various" has ranked first with a mean 4.45 and a standard deviation .1.323 and came in second paragraph "lead section one work in a specific place so as to facilitate supervision" mean 4.44 and a standard deviation of 1.62 and came in ranked last paragraph

Kronbakh factor alpha

Kronbakh Alpha
.787

This shows how credible response to questionnaire
Hypothesis testing

The first hypothesis

Hypothesis	Standard deviation	Mean	Level indication
There is a perception among construction companies of the importance of accounting for social responsibility towards employees	1.0	3.2	0.01

Statistical analysis shows that there is a perception of contracting companies of the importance of accounting for social responsibility towards employees swallow the arithmetic mean 3.2 and standard deviation 1.0 level indication 0.01.

The second hypothesis

Hypothesis	Standard deviation	mean	Level indication
There is apperception among construction companies of the importance of accounting for social responsibility to customers	0.7	3.8	0.012

Statistical analysis shows that there is a perception among construction companies for the importance of accounting for social responsibility to customers So swallow the arithmetic mean and standard deviation 3.8 0.7 Level indication 0.012

Results

- Contracting companies will be obliged to apply the Jordanian social responsibility and accountability through the identification of positions of responsibility, and determine performance criteria for each center's responsibility.
- There is a perception among construction companies of the importance of accounting for social responsibility towards employees
- There is perception among construction companies of the importance of accounting for social responsibility towards customers
- There is a perception among construction companies of the importance of accounting for social responsibility towards the local community
- The Jordanian construction companies identify future goals for each center is responsible for a realistic and to comply with the performance standards for each center with the responsibility of the general objectives of the companies.
- The reports compare actual performance to performance scheme which helps in measuring and evaluating the performance and ease of communication between the different administrative levels and transparency.

Recommendations

- try to take advantage of the multiple benefits achieved by the application of accounting social responsibility in the Jordanian construction companies
- further studies on the subject of study in order to develop the bases used in the application of accounting social responsibility in the Jordanian construction companies and other sectors, and the sessions consistently for all levels of management accountability to introduce them to social responsibility and its importance and objectives and the importance of its components activated in construction companies.
- When you must study social performance to take into account the social benefits generated by the construction companies and compare them with the social costs resulting from these banks.
- the need for a system of incentives applied fairly within the company.
- awareness of the importance of the application of the methods banks accounting responsibility and its importance in raising operational efficiency and improve profitability.
- employing information and communication technology in the creation of economic and social development

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