



Significance of Religious Tendency of Accountants in their Profession: A Qualitative Study of Accounting Education's Stakeholders

Ilyas Sharif^{1,*}, Muhammad Junaid², Malik Shakeel², Fazal Malik³

¹Quaid-e-Azam College of Commerce, University of Peshawar, Peshawar, Pakistan

²Institute of Management Studies, University of Peshawar, Peshawar, Pakistan

³Qurtuba University of Science and Information Technology Peshawar Campus, Peshawar, Pakistan

ABSTRACT

Accounting is an integral part of an effective and transparent record of the monetary transactions of individuals and organizations. Accountants influence their religious teachings and create perceptions of various interest groups about organizations based on accounting information. This paper seeks to understand the importance of religious affiliation of accountants in their profession in accounting education stakeholders. The research strategy used the qualitative research approach of grounded theory, where Charmaz's constructivist version was applied. The sample was selected to account for education stakeholders to provide in-depth responses through open-ended interviews. Findings show that Islam guides accountancy, yet accountants do not follow it because of a variety of academic, social, and regulatory factors that lead to manipulation and behavioral malpractice by accountants who have been suggested to take different steps. Results show that stakeholders are fully aware of accounting that can be used to develop policies for education and accounting practice. This study proposed many suggestions for accounting educators, practitioners, and researchers.

Keywords: Islam, Religious Inclination of Accountants, Accounting Ethics, Ethics in Accounting, Grounded Theory, Accounting Education Stakeholder.

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***Address of Correspondence:**

ilyasqacc@uop.edu.pk

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1. INTRODUCTION

This study explores the perceptions of key stakeholders in accounting education about the role of religious bias in accounting behavior. The main purpose of accounting is to recognize, compute and provide the financial information of the entity to its stakeholders for their decisions (Andon, Chong, & Roebuck, 2010; Burt, 2015; Earl, 1983; Klein, 2015; McPhail & Walters, 2009; Senate, 1976; Sikka & Lehman, 2015; Willmott, 1986). Accounting is a prerequisite for the efficient use of resources and organizational progress. However, accountants do not play their ideal role in assisting, protecting, and promoting corruption, which has led to severe financial organizational losses worldwide (Hopper, Lassou, & Soobaroyen, 2017; Kaptein, 2017; Kelly, 2017; Kulik, O'Fallon, & Salimath, 2008; Roy, 2017; Shawver & Miller, 2017; Vladu, Amat, & Cuzdriorean, 2017). This unethical behavior of accounting professionals has triggered financial scandals and the insolvency of countless organizations in different parts of the world. Accountants manipulated organizational accounts for their own or employer's benefit, resulting in numerous accounting scandals, namely: Enron, Parmalat, HIH,

WorldCom, Royal Ahold, Tyco, National Bank of Fiji, Xerox, Adelphia, Global Crossing, Health South, West Communications and One-Tel, etc. (Bampton & Cowton, 2013; Bhasin, 2016; Brand, 2009; Carmona, 2013; Carnegie & Napier, 2010; Chen, 2014; Dillard & Vinnari, 2017; Jeffrey S. Harrison & van der Laan Smith, 2015; Kaptein, 2017; Kelly, 2017; Klein, 2015; Le Roy, 2012; Lehnert, Craft, Singh, & Park, 2016; Roy, 2017; Shaw, 1997; Zuleica Yoná Barbosa da, 2012). The increasing number of financial scandals has led to a decline in public confidence in accounting figures and professionals, creating a challenging situation for educators in the field.

Through education professionals, graduates in any field are expected to be able to fulfill their evolving roles soon. Accounting educators must train their students on the technical and moral aspects of the subject (Burns, Tackett, & Wolf, 2015; Hoffman, 1996; Lakshmi, 2016; Melé, 2005; Murphy & O'Connell, 2016; Toma, 2016). However, students learn accounting as a technical subject and ignore the behavioral aspects of accounting in their multifaceted professional roles (Apostolou, Dorminey, Hassell, & Rebele, 2017; Chandler, 2017; Hopper *et al.*, 2017; Morales & Sponem, 2017; Murphy & O'Connell, 2016; Neesham, McCormick, & Greenwood, 2017; Palea, 2016; Sikka & Lehman, 2015; Silvestri, Veltri, Venturelli, & Petruzzelli, 2017; Vladu *et al.*, 2017; Walker, 2016). Accounting students and professionals learn about the ethics of parents, teachers, family, friends, and religions (Adkins & Radtke, 2004). Accordingly, the public perceives that ethics do not apply to accounting.

The tendency of accountants towards religious teachings influences their professional ethical choices (Anderson *et al.*, 2013; Heugens & Scherer, 2010; Solomon, 2003; Tweedie, Dyball, Hazelton, & Wright, 2013). Recent accounting research has shown a positive relationship between the religiosity and integrity of accountants (Ames, Seifert, & Rich, 2015). Parents, family, modern and religious teachers ethically take care of accounting professionals (Adkins & Radtke, 2004). Accounting researchers should focus on an unexplored area of accounting ethics (Cordery, 2015; Haynes, 2017). The role of religious and cultural perspectives has therefore played a multifaceted role for accountants, as their professional regulatory mechanism cannot fully control their conduct, but is a subject under investigation.

Accounting collects, records, classifies, summarizes, reports, and interprets financial transactions of entities to different users. People see accounting as neutral, mechanical, and unbiased knowledge where transparency is ensured and information anomaly minimized for the efficient functioning of the capital market (Palea, 2016). Societies grow with public and socio-cultural moral dealings that change the behavior of accountants. Making moral decisions is a prerequisite for accountants (Klein, 2015). The professional and private life of the Accountant is influenced by religious and cultural guidelines (Dyrenge, Mayew, & Williams, 2012; Young, 2013; Zhu & Zhu, 2016). Thus, the behavior of accountants is influenced by the teachings of religion and culture, which may contribute to the success or failure of organizations.

Unethical societal expectations may promote unethical accounting practices that raise questions about the well-being of organizations. Widely accepted perception of the lack of ethical relevance in society promotes fraud, misappropriation, and behavioral misconduct by top-level management in the public sector (Tormo-Carbó, Seguí-Mas, & Oltra, 2016). Organizing survival will be at stake if members of society notice that the organization has not fulfilled its social obligations (Carnegie & Napier, 2010). Thus, the perception of society modifies the behavior of accountants which, as a result, plays an influential role in organizational life.

Moral guidelines are perceptive to the fact that they vary in different environments, creating room for accounting ethical standards. The nature of ethics is insightful and environmental (Cheung, 2014), which is lacking in people at birth rather than learning (Burt, 2015). Decreasing public perception of accounting will be detrimental to the profession that requires moral standards for accountants (Young, 2013). People's perceptions play a key role in the performance of accounting functions and monitoring or avoiding AE at certain locations. Public perception of accounting should be changed as accounting graduates adopt less ethical behavior to achieve success in the profession (Smith & Sarah, 2014). Thus, society should demand moral behavior on the part of accountants for whom the introduction of religious views into accounting is endorsed.

Globally, accounting researchers have yet associated accounting issues with religious concepts, and Pakistani researchers have not yet effectively adopted this trend. The role of religious perspectives in accounting is an emerging area of research (Fowler & Keeper, 2016; Williams & Adams, 2013). However, in Pakistan, the role

of religion in the evolution of accounting is insignificant (Badshah, Mellemvik, & Timoshenko, 2013). Future accounting researchers should focus on unexplored areas of ethics, relative studies, the study of different religions, countries, and people who will influence accounting theoretical learning and practice (Cordery, 2015). This study will therefore explore the value of Islamic teaching in the professional conduct of Muslim accountants.

2. REVIEW OF LITERATURE

In all his private and professional dealings, one cannot ignore social and religious principles. Every individual is confronted with the choice between right and wrong actions (Klein, 2015). If teachers do not teach accounting ethics, white-collar crimes are triggered (K. Lehnert, J. Craft, N. Singh, & Y. H. Park, 2016). Organizations fail if people ignore religious teachings in their economic affairs (Kathy Charmaz, 2011). McGuire, Omer, and Sharp (2012) cited (Weaver and Agle 2002) as suggesting that religious awareness influences the choices of business ethics of people who are prone to religious teaching. In 500 BC, Confucius argued that the ideal government prefers natural decency and rituals to coercive rules (Klein, 2015). Cultural and religious guidance play an influential role in all professional and private dealings of individuals (Dyrenge *et al.*, 2012; Young, 2013; Zhu & Zhu, 2016). All experts have to opt for their moral verdicts (Klein, 2015). Accountants should therefore follow the spiritual guidelines for fair recording and reporting of transactions but, sometimes, accountants do not prepare organizational accounting records fairly.

Accounting professionals do not prepare accurate accounts for a variety of reasons. Accountants manipulate books of accounts due to lack of accountability (Reid, Brown, Smith, Cope, & Jamieson, 2018), weak governance (DiCicco-Bloom & Crabtree, 2006; Lehrer, 2018; Rawson, 2018; Reid *et al.*, 2018; Wanyama, Burton, & Helliard, 2013), fewer directors (Banerjee, 2006; Flick, 2014; Kim & Donaldson, 2018), inferior audit quality (Berg, 2004; Elkhachen & Ntim, 2018), disparity among various interest groups (Kathy Charmaz & Belgrave, 2012), disagreement of ethical guidelines amongst followers of different religions, and people living in diverse political and cultural structures (Klein, 2015). Thus, manipulation of accounts based on organizational and socio-cultural factors may prove detrimental to organizations and the economy for which religion should be used as a corrective measure.

Religion can effectively play a constructive role in enhancing the behavior and growth of society as a whole. The core principles of business ethics in Western society for the regulation and control of corporate activities are religious values (Zhu & Zhu, 2016). Among people of higher religious locations, (a) less income overstatement, (b) less financial statements engineering, (c) high-quality optional accruals, (d) more accurate prediction of optional accruals (Dyrenge *et al.*, 2012). Accounting educators should be responsible for the spiritual and social responsibilities that could be used for the ethical conduct of accountants in their professional dealings.

Practicing religious teachings will control unethical accounting practices, otherwise, dislocation and corruption will increase in the economy. The cluttering of religion and culture results in the transfer of beliefs from inner standards to external actions that fully influence decisions on routine matters, traditions, etc (Young, 2013). Diversity increases with the interweaving of moral beliefs with social or spiritual practices (Graham, 2012; Tweedie *et al.*, 2013). Widespread social understanding that integrity is an immaterial cultural value emerges from the fraud, embezzlement, and interactive malpractices of top-level public bureaucrats (Tormo-Carbó *et al.*, 2016). Incorporating liberal learning into communicative ethics can raise the moral standards of business students by increasing their professionalism by making them morally, self-critical, personally, and socially responsible (Drumwright, Prentice, & Biasucci, 2015). Religious teachings on accounting should therefore be taught to accounting students, maintaining an influential role of religion in ensuring ethical practices among accountants.

Academic and social institutions may be used to teach Islamic guidelines to accounting students, but educational institutions and researchers in Pakistan have not yet made full use of this area. Formal and informal channels of Islamic teaching on accounting are available (Abdulaziz-Alhumaidan & Ahmad, 2019; Gerstein, Winter, & Hertz, 2016; Parvaiz, Mufti, & Wahab, 2017; Rebele & St. Pierre, 2015; Rizvi, Tanveer, Saleem, & Latif, 2012). Seventy-five percent of business schools ignore the academic discipline of CSR (Setó-Pamies & Papaoikonomou, 2016) that led to bribery in Pakistan (Azmat & Samaratunge, 2009). Prospective accounting

researchers should focus on relative studies, studies of nations, beliefs, and individuals that are primarily unknown, and studies of ethics that have an impact on theoretical learning and accounting practice (Cordery, 2015). Therefore, awareness of religious perspectives in accounting is very important for the moral conduct of accounting professionals.

Scope of the Study

This study explores empirically the perceptions of the multifaceted stakeholders of university-level accounting education about religiosity in the conduct of accounting professionals. Islamic accounting guidelines have an influential impact on the ethical conduct of accountants. Religious perspectives in accounting present an emerging area of research (Fowler & Keeper, 2016; Williams & Adams, 2013). The role of religion in the evolution of accounting in Pakistan has been little explored (Badshah *et al.*, 2013). This paper, therefore, seeks to understand the perceptions of key stakeholders in accounting education about the vitality of the religious attachment of accounting professionals to accounting.

3. RESEARCH METHODOLOGY

Qualitative Research Methods

This exploratory study applies the qualitative research style to an empirical understanding of the value of Islamic teachings for the ethical conduct of accountants. Qualitative research methods are recommended for researchers in behavioral and management sciences. (Aguilera, Judge, & Terjesen, 2016; Alon & Dwyer, 2016; Çalışkan, 2014; Creswell, 2013; Eisenhardt, Graebner, & Sonenshein, 2016; George, Corbishley, Khayesi, Haas, & Tihanyi, 2016; Guthrie & Parker, 2016; Hammond, Danko, & Braswell, 2015; Jeffrey S. Harrison & van der Laan Smith, 2015; Jeffrey S. Harrison & Wicks, 2013; Palea, 2016; Perera, McKinnon, & Harrison, 2005; Tucker, 2015; Walker, 2016). Due to the numerous advantages of qualitative research studies, their scope, acceptability, and recognition are enhanced (Aguilera *et al.*, 2016; Kathy Charmaz, 2008; Donaldson and Preston, 1995; Eisenhardt *et al.*, 2016; Guthrie & Parker, 2016). In the prevailing background, qualitative studies for which researchers of the study opted for grounded theory (GT) are recommended.

Grounded Theory

Researchers chose Charmaz's constructivist grounded theory as a research method due to its high suitability, reliability, and acceptability in the field of research. GT is a well-documented research method that is rarely used in institutional ethics studies, although it allows public perceptions to be explored (Treviño, den Nieuwenboer, Kreiner, & Bishop, 2014; van Helden & Uddin, 2016). GT is a widely used interpretive qualitative investigation across different research disciplines (Buckley & Waring, 2013; Camic, Rhodes, & Yardley, 2003). Accounting researchers have recommended GT for research on the subject in general and prediction and explanation of human behavior (Buys, 2010; Saunders, 2011; M. Smith, 2014, 2017). GT is perceived as the most indispensable and positive through qualitative research methods (Kathy Charmaz, 2008). For this study, therefore, the GT research approach is chosen because of its general acceptability, reliability, and utility for studies involving human perceptions.

Sampling and Data Collection Protocols.

Researchers selected such parents, accountants, teachers, experts, employers, recruitment agencies that were reachable, willing to participate well-versed on the research topic as participants/stakeholders of accounting education, from whom open-ended qualitative interviews were conducted. In-depth interviews are the most appropriate data collection tools where there is a very diverse, geographically dispersed population. It is also appropriate where participants are not willing or willing to travel, have interpersonal problems and status issues (Ritchie, Lewis, Nicholls, & Ormston, 2013). The sampling technique adopted for this research is purposeful sampling, to select research participants based on their experience in research phenomena (Apostolou, Dorminey, Hassell, & Watson, 2013; Bhal & Leekha, 2008; Calma & Calma, 2017; Kathy Charmaz, 2008; Creswell, 2014; Hughes, 2010). Interviewers asked open-ended questions, however, the results are not generalizable due to fewer selected respondents (Apostolou, Dorminey, Hassell, & Rebele, 2018; Creswell, 2013; Hoque, Parker, Covalleski, & Haynes, 2017; Klein, 2015; Lehnert *et al.*, 2016; Özbilgin, Tatli, Ipek, & Sameer, 2016; Pan & Perera, 2012; Richard, 2014; Srdar, 2017). Iteratively and inductively, GT researchers

generate theory. Researchers must be chosen and controlled to ask the next question from their respondents (Gephart, 2004). Researchers have thus completed this study through the back and forth a moment of data collection and analysis.

Interviewing

The analysis of data collected from participants does not require prior knowledge of the subject by the theoretical researcher. Researchers and their respondents jointly construct the theory of relativity and reflexivity in the constructivist version of GT (Bryant & Charmaz, 2007). Researchers focus on data collection by progressively generating inductive theory through data analysis (Kathy Charmaz, 2005). The data enables researchers to predict whether to confirm or reject the lead data in the next observation (Saunders, 2011). Researchers can start collecting data in GT without any prior understanding of the subject where the theory is yet to be generated from the data, and it is better if GT researchers approach their respondents with an open mind as they combine to generate theory. GT researchers record respondents' responses in various forms. At the same time, GT researchers speak, listen and take notes at the same time (O'Leary, 2004). Qualitative researchers who use the interview tool usually take notes during interviews of those interviewees who do not allow audio recording of interviews (Sengupta & Sahay, 2018). Researchers extensively use and suggest voice recording of interviews for data collection (O'Leary, 2004). As a result, researchers in the hand-held study out of 25 respondents, three did not allow the audio recording of the interview.

Data Analysis

Manual qualitative analysis of the collected data used in this exploratory study for the generation of theory. Researchers recommend ground-breaking theory to researchers who intend to understand the state of affairs or vital social problems (Tweed & Charmaz, 2012). In the constructivist version of GT, researchers generate theory with a back and forth movement in data collection and analysis. The parallel collection and analysis of data lead to the emergence of theoretical generation (Kathy Charmaz, 2011; Kathy Charmaz & Belgrave, 2012; Kathy Charmaz & McMullen, 2011; Saldaña, 2015; L. M. Smith & Pohland, 1969; Tweed & Charmaz, 2012). Researchers in this exploratory study therefore selected GT for thematic analysis and constant comparison of data.

Grounded Theory Coding Procedures

For this study, researchers collected and analyzed data at the same time. Researchers are collecting meaningful and focused data in this way. Concurrent data collection and analysis helps researchers to gather focused and meaningful data and conserve their energy (K Charmaz, 1995). There are three versions in the GT (Bhal & Leekha, 2008; Cho & Lee, 2014). Constructivist GT coding consists of open coding, constructing categories, evolving themes, intertwining details, and specifying theory (Cho & Lee, 2014; Harry, Sturges, & Klingner, 2005). Thus, the researchers collected data, followed by data analysis, as per the constructivist version of the GT, where different types of codes were used.

Findings

Significance of Religious Rules

Islam as a complete code of life leads to every aspect of life, including accounting. Islam promotes the ethic of private and professional conduct, ensures the practice of AE because religious persons practice ethical practices and do not require the education of ethics. Promoting Islamic education is necessary to confirm the eradication of AE infringements. The religiosity of persons is directly linked to their ethics. Islam is the only religion that focuses on the highest level of ethics. However, Muslims follow religious instructions to gain material benefits and increase their goodwill. Attending and avoiding religious meetings leads to an ethical and disastrous attitude across society. In this regard, religious intellectuals should lead Muslims to the execution of ethics in real life. The Islamic teachings are crystal clear and unignorable. Elders should train children to differentiate between good and bad acts. It is the Islamic belief that two angels stand on each person's right and left shoulders to record their right and wrong activities separately, while accounting expenses are recorded on the left and revenues on the right.

Islam ... directs about every field of life, so is the case with accounting. (R5, L85). ... religion affects eternal and worldly affairs like trade, profession. (R14, L321).

Islam gives so much attention to ethics in routine and practical life. (R5, L86). ... ethical education is not that much necessary since he will follow only ethical practices. (R5, L281) ... working on the religious aspects (Islamic study, Islamic information and Islamic education) of every person is more needed because such type of evils [AE breaches] would be removed automatically through this. (R5, L289). The more a person will be religious, the more he will follow ethical practices. (R5, L84)

... one who is more religious and familiar with Quran & Hadith will never perform any unethical act. (R12, L318).

Ethical views and values are ... compatible with religious phenomena and principles. (R14, L322).

... no religion other than Islam has stressed so much on ethics. (R11, L393).

Quran and Hadith have clear cut guidelines about ethics. It can never be ignored. (R12, L320). About accounting two words المشتمت الميمنت are in the holy Quran. (R12, L326) ... every person has two angels on his right and left shoulders. (R12, L327).

Quranic Teachings about Accounting

In section 3 and chapter Al-Baqara, the longest verse of the Quran is about accounting and AE, where Muslims are instructed to record their mutual transactions and to be properly witnessed by two males or one male and two females. Further instructions are given that the recording of business transactions must be recorded in a true and justified manner, while the witnesses are directed to avoid hiding a true witness. As the Almighty Allah is the creator of all human beings, and He knows that disputes between them are possible, therefore He gave detailed instructions on the recording of business dealings between two persons.

In surah Al-Baqara the longest verse (ayat) is regarding this: how to do and record credit business dealings and how it will be witnessed by witnesses. (R20, L82)

Allah says in Quran that when you do something you must write it (that is the Explanation). The other is do the measurement fairly. (R16, L230).

In Quran there is a verse in which Muslims are ordered to write their dealings. The lengthiest verse of Quran is about accounting. Accounting is proved from Quran. (R12, L329).

Islamic Teachings in Curriculum

Islamic teachings are ignored in the university's accounting curriculum as students read only one subject of Islamic economics out of their four-year program. Some people do not like the teachings of Islam in schools and colleges. Students will learn it provided that the subject is made compulsory. As in the past, the recitation of the Holy Quran should be inculcated into the curriculum. However, although ethics cannot be dealt with in a single course, the business teachings of Islam are indeed ethical. Due to the freedom to increase income in capitalism, existing laws have supported different accounting treatments for financial statements and income tax returns. Crime status should be attributed to unethical accounting practices. As a solution to our difficulties, we should follow Islamic rules that require the introduction of Islamic teachings in the curriculum.

In only course of Islamic Finance in our four years program main points were discussed. (R21, L275).

... some liberals are against Islamic educations ... they want to restrict it to the schools of divinity only or they want to restrict Islamic studies to the S.S.C. level only. (R5, L90) ... they [students] can learn how to live their life morally. (R5, L95). By making it a compulsory subject ... students will study it. (R5, L295).

Earlier there was a by rote system of Quran recitation at schools. If this thing is properly included in course, I think it would be better. (R9, L89)

... they [ethics] cannot be attached to a course or as we say Islamiyat, Islamic injunctions, ethics or business ethics can be taught. (R30, L258). We teach a subject titled as Islamic injunctions of business. (R30, L32)

... current rules that are, such as in income tax filing, contains flexibility. (R13, L76). It is the result of such ... flexibility in the capitalism where you can increase your income limitlessly. (R13, L78).

Inclusion of these teachings in course will be better. (R20, L91).

Islamic Social System

Instead of practicing their social mechanism, Pakistani Muslims see it as a status symbol to adopt an overseas style. Due to media influence and lack of education, people are avoiding Islamic instructions. The Jews of Denmark have changed and improved the mechanism originated of the 2nd Caliph; Hazrat Umar. The efforts of non-Muslims lead to more non-Islamic and less Islamic education because people have negligible interactions with and ignore religious intellectuals.

Instead practicing our social system, ... We consider it a fashion and respect to copy foreign style. (R9, L224) ... our youth is influenced by media and faulty educational system. We are not following Islamic teachings or instructions. (R9, L225).

... we [Jews of Denmark] modified, developed this system, however, we have picked its basic from the era of Your Khalifa Hazrat Umar". (R11, L385).

Due to non-Muslims' struggles... we get more Non-Islamic and very less Islamic teachings. (R21, L258). People have less interface with religious scholars and they are not listened to. (R21, L260).

Avoidance of Religious and Ethical Instructions

Interviewees pointed out that accountants cannot ensure the sharing of uniform information with all stakeholders in their professional duties. They show minimized profits for the tax department and maximized profits for other interest groups. Almost all Muslims do not respect ethics and clear Islamic instructions in monetary and corporate activities, but they follow the Islamic teachings in their food. If against secure jobs, the owners ask the accountants to carry out corrupt activities, the owners are responsible for fraud committed by the accountants. Ideally, accountants should not be forced, because they will get all things according to their luck, and because of the strong confidence of accountants in their destiny, they will work honestly and avoid bad deeds.

... In Pakistan ... there would not be only 2% [religious] people who follow ethics. (R9, L81) ...

... we are not following Quran and Sharia properly beside clear Islamic guidance about partnerships and Musharika. (R16, L234).

... If owner wants, accountant must do [corruption]. (R33, L142).

He [accountant] should not get pressurized as he will get as per his luck... he will get everything according to his luck no matter, whether in this organization or the other. (R20, L212). Accountants should work honestly, in the right way and should not accept illegal orders. (R20, L219).

Reasons for Bypassing Religious Teachings

Accounting education stakeholders have highlighted various reasons for ignoring religious instruction in the corporate world. The most noteworthy roots of ignoring Islamic teachings are either lack of ability or inclination to learn religious wisdom. Muslims follow simple religious orders and bypass other Islamic orders because of their hardness, however, they may implement them in their lives if appropriate teaching is assured. It, therefore, argued that Muslims should be able and willing to learn, teach and practice Islamic teachings.

... most important reasons are lack of education and ... majority of people have learnt words of Quran. (R9, L84).

I do not know why they [Muslims] violate them [Islamic teachings]. (R3, L355)... because they consider it too difficult. (R3, L356)

... people don't like religious practices but, if proper arrangement for teaching made. (R5, L293).

Primary organizational regulations are not formulated in a true ethical spirit. Practically, books of accounts are not kept because it is difficult for sole proprietors to carry out all business activities. Normally, in public sector offices, teams of five or six low-level officers perform all audits, while executives work in well-offices and approve the work and reports of their subordinates. When employees notice the proper implementation of the checks and balances, the regulatory mechanism can be fully implemented.

... basic rules are not exactly framed in the true spirit of ethics. (R13, L87).

... In practice it is difficult for a single businessman ... accounting recording beside other activities as it is time consuming and therefore most organizations avoid proper record. (R20, L258).

...whole audit is performed by team of grade 16 and 17 five auditors ... officers of grade 21 &22 work in the high furnished offices. (R25, L163). Officers only sign reports and work of such low scale employees ... When a person will look to the reward and punishment of other person or employee, so I think it [regulatory mechanism] can be implemented 100 percent. (R25, L168).

Consequences of Breaching Islamic Teachings

Religious scholars, as role models, are perceived to be constantly doing good and avoiding wrongdoing, even though they may also commit a human error. Devil was an angel educator and an enemy accepted by the Almighty Allah through failure to comply with a single order. When Islamic teachings are ignored, courtesy is lost even in religious debates that lead to a lack of discussion. Islam is a complete code of life and applies to everyone everywhere.

These religious people are viewed to be always performing good actions and they would not do wrong actions that is impossible and difficult to occur, and this is really vital that all those persons who belong to religious community, they will become role model for people of society. (R7, L128)

... devil was teacher of angels and where did he reach with a single disobedience? (R2, L281).

... I normally avoid religious discussions because it is welcoming a dispute. (R3, L357). In religiously controversial points ... peoples [unaware] reply you ... as if they know it from religious perspective. (R3, L358).

Islam on each side has set a very good system however, practice on those is required. (R21, L255).

Corruption and Its Solution

People are misappropriating to improve their standard of living, and fraud can only be controlled by restricting their wishes. People have crossed all limits to raising their income. It is a very alarming situation for employees in the public sector to behave as if they were receiving free and duty pay and misappropriation, respectively. Only weak people are motivated by corruption. To discourage bribery, the Prime Minister announced the 4th to 5th share of looted money for whistleblowers. Accounting processes are broad and should be distributed among many professionals.

Corruption is done to earn luxurious lifestyle religious people will not believe in such things and his needs and wants will be much limited so that he can maintain his livelihood in his legal salary only otherwise, it [corruption] will be difficult to control. (R5, L117).

To increase income everyone goes to any extent either by positive/negative means. (R13, L74)

... Government servants get salary for doing nothing and get bribery for doing work. (R9, L219).

Nothing can force you toward corruption until or unless you are weak by yourself. (R25, L187) ... best suggestion given by the Prime Minister because... people will be afraid of the disclosure to his friend who will get 20-25% margin and get worldly and religious success. (R25, L177)

Accounting education is a vast field. It should be stepwise ... distributed. (R33, L138).

Solution for Avoiding Religious Teachings

Breaches of law must lead to punishment because people ignore Allah's commands. With the belief that Allah is constantly watching, the ranking improves. The company of religious intellectuals makes the practice of Islamic teachings easier. It is advantageous to act on Islamic orders. Religious scholars should follow persons for admission to religious schools because of lack of time or interest in religious education.

When we will sit with religious scholars, ... then following Islamic habits will become easy for us. (R21, L261).

...one who has got religious education only ... then he has no role for technology and world. Any person who has received only conventional education then he benefits the world. (R7, L245).

4. DISCUSSION

Importance of Religious Teachings for Accountants

Interviewees pointed to the fact that Islam is a complete religion and is a leader in all walks of life, including accounting. Islam endorses the ethics of one's personal and professional dealings, protects the practice of AE since religious persons do not require ethical education and ethics. Promoting Islamic education is necessary to ensure the eradication of AE infringements. The level of one's religiosity is directly proportional to its ethic. Although Islam is the most globally focused on ethics, the Islamic teachings are undeniably clear. Relatives should train children to separate good and bad actions. Accountants record expenditure on the left and revenue on the right of the accounts. Spiritual teachings influence the ethical choices of persons who are prone to religious guidance (McGuire *et al.*, 2012). It is therefore recommended that accountants acquire and implement religious education to ensure ethical accounting practices.

Guidelines of Quran Regarding Accounting

Accounting education stakeholders highlighted the fact that the longest verse in the Quran concerns accounting and AE. In Section 3 and Chapter Al-Baqara, the longest verse of the Holy Quran deals with AE and accounting where Muslims are taught how to record their mutual dealings. Besides, accountants are ordered to record business transactions correctly and correctly, while witnesses are directed not to hide witnesses. Therefore, as the Creator of all human beings, the Almighty Allah knows possible disputes between them, He gave detailed instructions to the Muslims to record their dealings.

Lack of Islamic Education in Curriculum of Accounting Programs

Respondents of the study highlighted the fact that Islamic teachings are neglected in university curricula because accounting students read only one course of Islamic economics throughout the BS program. Some people don't like Islamic teaching in schools and colleges and try to limit it to schools. The compulsory state of learning Islamic wisdom leads to the morality of students in their full lives. The earlier practice of inculcating the recitation of the Holy Quran in the curriculum is needed. Even though ethics cannot yet be fully covered in one course, it cannot be denied that the business teachings of Islam are ethical. Due to the complete freedom to raise income in capitalism, existing laws have allowed variations in accounting treatment for the preparation of financial statements and income tax returns. In addition to declaring AE breaches of accounting as a crime, the benefits of practicing and the drawbacks of ignoring AE should be simplified. Islamic guidance can be learned from (in)formal networks (Abdulaziz-Alhumaidan & Ahmad, 2019; Gerstein *et al.*, 2016; Parvaiz *et al.*, 2017; Rebele & St. Pierre, 2015; Rizvi *et al.*, 2012). To get rid of our concerns, we should abide by Islamic rules that require coverage of Islamic teaching in the curriculum. It, therefore, suggested that Islamic teaching should be fully integrated into the curriculum from nursery to doctoral level, which would therefore lead to a solution to our problems.

The Practice of the Islamic Social System

Respondents of the study in their interviews highlighted the fact that Pakistanis ignore their social mechanism and feel proud of their foreign style. Religion is less influential in Pakistan's evolving accounting profession (Klein, 2015). Due to the media impact and the defective mechanism of education, people ignore Islamic orders even though the Jews of Denmark have made changes and improvements to the mechanism initiated by the 2nd Caliph; Hazrat Umar. Due to the efforts of non-Muslims and insignificant dealings and ignorance of religious scholars, Muslims are becoming less Islamic and more non-Islamic. It is therefore suggested that Muslims should follow the Islamic style and have more interaction with religious scholars because non-Muslims adopt Islamic guidelines.

Accountants Avoid Religious and Moral Teachings in Their Profession

Accountants cannot ensure consistency in their professional duties where they reduce and maximize profits for the income tax departments and the rest of the interest groups. Muslims almost completely ignore ethics and clear Islamic teachings on monetary and corporate issues, but they follow Islamic orders in their diet. If owners still require accountants to commit fraud to secure their jobs, the principal responsibility lies with the owners. Organizations fail and eventually disappear due to the separation of spiritual and financial affairs (Kathy

Charmaz, 2011), insignificant number of board members (Banerjee, 2006; Flick, 2014; Kim & Donaldson, 2018), inferior audit quality (Berg, 2004; Elkhashen & Ntim, 2018), poor governance (DiCicco-Bloom & Crabtree, 2006; Lehrer, 2018; Rawson, 2018; Reid *et al.*, 2018; Wanyama *et al.*, 2013) and deficient accountability in organizations (Reid *et al.*, 2018). However, accountants should not be forced, because they're going to get things for their luck. Because of his firm belief in fate, the accountant will avoid bad deeds and work honestly.

Why Accountants Breach Ethical and Religious Guidelines About Accounting?

The most significant causes of neglect of Islamic teachings are either lack of ability or willingness to learn religious teaching. Only 1/4 of Pakistan's business schools cover corporate social responsibility (Azmat & Samaratunge, 2009). Instead of performing the responsibility of differentiating what is allowed and prohibited, parents take religious-wise prohibited things as a blessing. In addition to other institutional and societal agencies, parents play a key role in the moral care of young people (Adkins & Radtke, 2004). One's financial choices vary with the expectations of his/her parents (Apostolou *et al.*, 2017). Generally accepted societal perception that there is no role of morality in accountancy triggered embezzlement and manipulations among executives in the public sector (Tormo-Carbó *et al.*, 2016). Muslims may follow religious instructions in their lives if appropriate teaching is ensured.

Respondents of the study underscored the theme that the main structural principles are not framed in a factual ethical spirit. The bottom line is that due to time constraints, sole proprietors avoid keeping proper books of accounts as they carry out all commercial activities. Usually, in public sector offices, teams of five or six low-level officers are responsible for all audits, while directors in their well-equipped offices approve the reports and work of their juniors. The regulatory mechanism can be fully implemented if workers notice the proper implementation of the verification and balance mechanism. Accountants manipulate books of accounts due to the ineffective audit system (Berg, 2004; Elkhashen & Ntim, 2018) and the inequalities between organizational stakeholders and their power (Kathy Charmaz & Belgrave, 2012). It is therefore recommended that the organization, through the implementation of a system of rewards and penalties, ensure equity in the efforts and benefits of employees and implement a regulatory mechanism.

Repercussions of Avoid Islamic Teachings in Accountancy

Participants in the study highlighted the theme that religious intellectuals, as a perfect role, are expected to continually avoid evil and perform good deeds, even though they may commit a human error. The evil spirit was the teacher of angels, yet he became the enemy of the Almighty Allah by disobeying His one order. The manipulation of accounts on a multifaceted basis leads to the failure of organizations (Banerjee, 2006; Berg, 2004; Kathy Charmaz, 2011; Kathy Charmaz & Belgrave, 2012; DiCicco-Bloom & Crabtree, 2006; Elkhashen & Ntim, 2018; Flick, 2014; Kim & Donaldson, 2018; Lehrer, 2018; Rawson, 2018; Reid *et al.*, 2018). Ignorance of Islamic teachings leads to a loss of courtesy and, as a result, to the elimination of religious debate. Islam as a comprehensive code of life is always feasible for everyone and everywhere.

Suggestions for Controlling Embezzlement

Accounting education stakeholders emphasized the importance of reputable teachers, catalysts for others' victories, and avoid wrongdoing. Religious beliefs, cultural traditions, and the behavior of accountants affect their accounting practices (Young, 2013). Teachers' enlightening skills rely on their learning. People apply only widely learned things, while teachers should ensure proper teaching of the curriculum and, if necessary, enhance courses. Teachers' role is still extremely important in religious education for students, and teaching Islamic instruction by reading books alone would be ineffective. White-collar crimes are triggered when ethical perspectives are circumvented in teaching and accounting practice (K. Lehnert *et al.*, 2016). Confucius in 500 BC recommended that the government use ethics and rituals rather than coercive rules (Klein, 2015). To discourage corruption, the Prime Minister declared a fourth to the fifth portion of looted money to whistleblowers. Accounting duties are broad and should be distributed among many professionals. It is therefore accepted that financial fraud exists in Pakistani culture, to control the current government, although accounting functions should not be concentrated in a few hands.

Recommendations for Ensuring Practice of Islamic Teachings in Accountancy

Some solutions for controlling violations of religious teachings emerged from the study participants. People's disobedience to Allah's instructions necessitates penalties for infringements of the law. In Western society, moral values in the corporate world have mainly evolved from religious teachings (Zhu & Zhu, 2016). The practice of Islamic orders is free from loss and full of advantages. At the same time, religious and worldly education should be attained. Religious scholars should seek admission to Madrassas because people are short of time or curious about religious education. It is therefore recommended that the implementation of the law be strict, that the company of pious persons is established and that both religious and modern education be attained.

5. CONCLUSION

It is found that Islam guides its followers in every way of life. Islamic teachings exist to guide accountants to ensure the fairness of their profession. The longest Quranic verse concerns the accounting and ethical conduct of accountants. Islamic accounting guidelines are not applied because they have not been fully covered and should be sufficiently inculcated in the curriculum of university-level accounting programs. Parents foster materialism and greed among young accountants. The audit system is ineffective.

Accountants should learn and practice Islamic accounting teaching. Accounting students should be aware of the benefits of practicing and the disadvantages of breaching the ethical and Islamic guidelines of their profession. The system of checks and balances for accountants should be effectively implemented. The system of internal control and control in public and private sector organizations should be implemented. Accounting students should receive religious and modern accounting education. The manipulation of accounting records should be declared a crime. Relatives should train children to separate good and bad actions.

Future Research Directions

Future researchers should explore university-level accounting degree programs. The role of accounting computerization in the eradication of unfair accounting practices should be targeted by prospective researchers in the field. Research on accounting institutions is also recommended. The role of legislation to eradicate manipulations and unethical practices by accountants may prove to be an emerging area of future research. Research on the recruitment and selection of accountants is recommended for prospective accounting researchers. The results of the study may be verified using quantitative and mixed methods.

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