

M A R A I N S T I T U T E O F  
T E C H N O L O G Y  
S H A H A L A M

\*\*\*\*\*

A C C 5 5 6

THE PERCEPTION OF AUDITORS ON THE  
ROLE OF ACCOUNTANTS IN SOCIAL REPORTING  
AND SOCIAL RESPONSIBILITY

FOTOSTAT TIDAK DIBENARKAN

A PAPER SUBMITTED TO THE MARA INSTITUTE OF TECHNOLOGY  
IN PARTIAL FULFILLMENT OF THE REQUIREMENT OF  
ADVANCED DIPLOMA IN ACCOUNTANCY

PREPARED BY:

NAME : AIDA SHARINI BINTI ABDUL WAHAB  
STUDENT NO : 90003091  
GROUP : ADV. DIP. IN ACCOUNTANCY 5(D)

1 0 O C T O B E R 1 9 9 2

### *Acknowledgement*

The writer would like to express her utmost appreciation to her advisor, Mr. Ho Juan Keng for his undivided patience, constant guidance and advise throughout the writing of this project paper. Gratitude also for Ms. Soon Yoke Lee, Audit Principal of Ismail Chong Gomez (ICG) for helping out with the questionnaires and the staff of ICG as the respondents. A credit to Nafis for the 'printing and layout' of the project paper, to her parents and friends for their constant love and support.

### *Abstract*

The accounting profession is no more confined to only book keeping. It is a multi-disciplinary profession encompassing the traditional 'non-accounting' areas such as political, social, economic and environmental. The accountants therefore play an important role as well by being responsible for the society's interest and the public as a whole. Accountants are therefore expected to produce reports that are relevant, reliable and understandable and the auditors should ensure that the firms disclose not only their contributions to society, but also the costs incurred on society.

## Table of Contents

Acknowledgement.....	(i)
Abstract.....	(ii)
<b>I INTRODUCTION .....</b>	<b>1</b>
<b>II LITERATURE REVIEW .....</b>	<b>9</b>
<b>III OBJECTIVE OF STUDY .....</b>	<b>12</b>
<b>IV METHODOLOGY .....</b>	<b>13</b>
<b>V SCOPE AND LIMITATIONS OF STUDY .....</b>	<b>15</b>
<b>VI FINDINGS AND ANALYSIS OF DATA</b>	
A) Age group of respondents according to sex .....	16
B) Position held in firm and qualification .....	19
C) Awareness of the topic .....	22
D) Ranking the perceived relevance of social reporting .....	25
E) Ranking the relevancy of the corporation's perceived responsibility for society's benefits .....	29
F) Degree of opinion of respondents based on the statements given .....	33
<b>VII CONCLUSION .....</b>	<b>42</b>
<b>REFERENCES</b>	
<b>APPENDIX - Sample of questionnaire</b>	

*INTRODUCTION*