

Chapter 16

The Issues that Accountants Need to Pay Attention to in Corporate Social Responsibility Projects

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16.1 Introduction

The developments experienced in the world removed the competition limits of the businesses with globalization and improvement of information technologies, and caused the businesses to consider the subjects contributing the development of the society rather than focusing solely on economic matters. Particularly, business does not focus only on production, sales, and profit dimensions in determination of their targets but they also became aware of the social and common dimensions.

Accounting is a science recording, classifying the financial transactions of businesses and taking the results obtained to the interest groups through financial statements. With this feature, accounting is considered as a language of a business insuring understanding of the business and classified as “language of business” in the literature (Dinç and Kaya 2006). One of the functions of accounting classified as the language of the business is to provide information to the interested parties. Accounting professional is to perform such presentation properly, objectively, and fairly. Such obligation expected from accounting function and the accounting professional may only be performed only with adoption of social responsibility concept. However, the rational decisions to be made by the applicable parties making the right judgments may insure the business to continue its operations to the best interests of the society and long life of the business. Also, such social responsibility principle laying at the foundation of accounting is available in all small or large businesses. Therefore, supporter and auditor of the social responsibility of the businesses in corporate sense is accounting function (Ateş and Senal 2012).

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16.2 Corporate Social Responsibility Concept

16.2.1 *Definition of Corporate Social Responsibility Concept*

Establishment of conscious consumer and investor, increase of environmental sensitivity, increase and forming of international standards with globalization, and insufficiency of the regulatory entities increased the expectations of the businesses of information age. This directed the businesses to change (Kelgökmen 2010). This change caused the necessity of consideration of environment, society, and communication with which businesses have communication rather than focusing on only economic results in performance of the operations of the business (Ersöz 2007). Although it is seen by us as an old concept as a result of such developments, it caused focusing on corporate social responsibility concept.

As the definitions related to social responsibility concept are reviewed, we see very different definitions made by the international entities, commissions, and academicians. Some of them are the following:

- The World Business Council for Sustainable Development defines social responsibility as liability to work in collaboration with the employees, families of the employees, and regional managements in order to establish a sustainable economic growth. Starting from this definition, it is seen that the only purpose of the businesses is not profit; rather, it includes social events increasing the welfare of each section with which it works together and is related (Jamali and Mirshak 2007).
- According to a definition made by the European Commission, corporate social responsibility is a concept that businesses may integrate the social and environmental issues with organizational operations and the interactions made with the social stakeholders on voluntarily basis (Commission of the European Communities 2007). Having social responsibility is not only performance of official expectations but investing in human capital, environment, and relations with shareholders, by going further from voluntarily.
- In terms of Turkey, CSR definition is included as per the Corporate Management Principles as defined by Capital Market Board as one of the international entities. In the report, it is requested to explain the information about the operations related to the environment, location, and public in general (Göçenoğlu and Girgin 2005). Corporate governance principles are defined with which businesses as quoted with Borsa Istanbul are required to comply and a reporting is requested for the shareholders and interest holders other than the operating reports of the businesses for compliance with such principles. In the Accounting System General Application Communiqué, social responsibility concept is emphasized. “Liability of accounting in performance of the function is defined and scope, meaning, lace and purpose of accounting are mentioned. Social responsibility concept means observance of the interests of the entire society not only certain

individuals and groups in issuance and presentation of the financial statement and execution of the accounting applications, and accounting organization, and accordingly acting truly, objectively and honestly in information production” (Accounting System Application general Communiqué Line No 1).

- In broader terms, corporate social responsibility is a concept with some meaning but not having the same meaning for everyone (Votav 1972). In another definition, corporate social responsibility is defined as the role of contributing better society and cleaner environment voluntarily for the organizations rather than the economic operations solely (Carroll 1999).
- Corporate social responsibility is ethical and responsible act of any organization to all stakeholders within and outside an organization, and may be defined as making decisions therefore and application (Aktan and Börü 2007).
- Social responsibility concept means that a company has social role in any area it operates. Pursuant to the scope of this concept, the subjects such as protection of the natural environment, provision of quality and trusted products, respecting the fundamental right and freedoms of the employees, provision of accurate and proper information related to operations, education, health, and art events to increase the welfare of the society may be considered as examples (Kaya 2005).
- In another definition, it is defined as undertaking that the company will minimize the harmful effect on the society or maximize the long-term benefits by eliminating such effect.
- In another definition, additions were made, and the social responsibility is defined as measurement of types of environmental, economic, and social effects of various acts against the social stakeholders, and realization of the transactions to mitigate the negative effects occurred and to contribute development of the society and business above all (Chandler 2003).

When the definitions related to corporate social responsibility concept are reviewed, it is seen that it has different meanings for different groups, sectors, and stakeholders. The subject agreed upon by all is that businesses assume greater role beyond making employment and welfare in global economy. The aim of the businesses is not only to provide the shareholders with profit, employees with salary, and consumers with products and service, but also to protect the social and environmental problems and values (Ersöz 2007: 17). Voluntariness of the businesses in addition to bearing obligations, their honesty, and being responsible against the stakeholders are the common points of the definitions (Balı and Cinel 2011).

16.2.2 Historical Development of Social Responsibility Concept

Where the historical development of corporate social responsibility concept is reviewed, the industry revolution is considered as a start and economic crash in 1929 is considered as one of the most important turning points. The reason

therefore is that size of businesses conducting commercial operations prior to the industry revolution was too small operated by the owner only. The responsibility understanding of these small businesses was embodied pursuant to the beliefs, values, and ethical views prescribed by their religions (Alparslan and Aygün 2013).

The developments such as industry revolution, increase in capital accumulation, development of production policies, and transition to serial production caused the businesses to play effective role in social, political, economic, and legal area (Turkey KSS Association Bulletin). The businesses worked to increase production and profits continuously and used the resources without any care acting solution oriented solely in realization thereof, broke the natural balance and environmental pollution. Not only the losses were caused, but also human right violations occurred by disregarding the employees (Alparslan and Aygün 2013).

The economic crisis in 1929 taught that maximization of the profits of the businesses solely does not bring welfare and improvement of society. Social and cultural changes were occurred in all industrialized societies including the USA above all (Ataman 2001). In this new order, for prevention of the heavy damages from the businesses to the environment and society, the laws were made regulating environment, human rights, and commercial subjects, and businesses started to act in compliance with the idea that such subjects are as important as profit and efficiency, acting in compliance with such laws (Alparslan and Aygün 2013).

The labor rights experienced in the 1960s and 1970s, consumer rights protection acts, product boycotts, and environmentalist movements were the indications that the society's expectations from businesses were changed. However, in such years, they tended not to agree their harmful effects on the environment (Emhan 2007). From 1980s, businesses showed more sensitivity against the environmental problems and acted to perform their financial obligations in addition to some voluntarily activities (Aktan and Börü 2007). In 2000, the corporate social responsibility was institutionalized and most notable large-sized companies undersigned Global Principles Contract. In global social responsibility area, businesses were established to provide the businesses with advisory services in social responsibility operations (Ayhan 2009).

16.2.3 Corporate Social Responsibility Approaches

There are two different economic approaches related to corporate social responsibility understanding. One of them is the classical approach setting forth that the sole objective of the businesses is to make profit. And the second one is modern approach claiming that the objective of the businesses is to make profit in addition to protection and development of the welfare of the society (Yılmaz Sert 2012).

16.2.3.1 Classical Approach

The fundamental of the classical approach was established with the invisible hand concept mentioned by Adam Smith and further improved by Milton Friedman to give it the final form. He considers the extra social expenditures as unnecessary since they will be useful for the welfare of the entire society as a result of the efforts to increase the earnings and decrease the losses of the individuals, producers, or consumers (Yılmaz Sert 2012). According to the famous economist Friedman, the liability of the businesses is solely against their shareholders; it is explained as “businesses have sole and only liability, and it is to conduct operations to increase profitability by using the economic resources as long as they are included in the rules of a game based on open and free competition without any fraud and manipulation” (Aktan and Börü 2007). It alleges that businesses do not have any social responsibility but the individuals do, and only social responsibility of a business to make profit (Polat 2009).

16.2.3.2 Modern Approach

Modern approach is occurred from the defects of classical approach considering the business as liable solely against its shareholders and considered as separate from its surrounding. At the foundation of the modern approach, environment exists. According to this opinion, no corporation “shall leave any poisonous wastes to any ground or surface water resource; rather, it shall produce in peace with the ecologic structure, made all elements in the internal and external environment aware for social responsibility aspect, improve education/training opportunities internally and externally, and act responsibly for all problems of the employees (Çelik 2007).

Modern approach is considered as that the priority social responsibility of the businesses is maximization of the profits, as mentioned in the classical approach. Modern approach goes one further step ahead and includes the activities such as conducting performance measurements for businesses and controlling the business operations in addition to protection and development of the social welfare occurred at the development phases of social responsibility (Top and Öner 2008).

16.2.3.3 Corporate Social Responsibility Reporting

While businesses provide with information to their stakeholders, they attempt to define the financial reports by including non-financial indicators and name such reports as “social report,” “sustainability report,” or “social responsibility report.” With these reports, economic, social, and environmental performances are revealed.

As a result of the developments occurred, although the government and competent authorities encouraged businesses for voluntary reporting, they have been recently substituted with legal obligation. It is an indicator that the number of reports will increase every day.

16.3 Liabilities of Accounting in Social Responsibility Projects

Social responsibility concept of accounting as per the Accounting System General Application Communiqué specifies the liability of accounting in performance of its function and indicates the scope, meaning, place, and purpose of accounting. Social responsibility concept means observance of the interests of the entire society not only certain individuals and groups in issuance and presentation of the financial statement and execution of the accounting applications, and accounting organization, and accordingly acting truly, objectively and honestly in information production.

Accounting practices should be conducted with social responsibility consciousness as per the public disclosure principle. As the accounting performs social responsibility duty, it performs more extensive liability than the legal liability, assuming the duty of acting as an instrument needed for reaching the objectives of social framework. Although accounting produces and reports financial information related to businesses, it establishes effects interested to all sections of the society for its financial consequences. The base relied by accounting in performance of such duty fully is the fundamental guiding corporate liability understanding.

It is obvious that businesses perform social liabilities as per the corporate governance principles. The social responsibility concept of accounting and the corporate governance principles serve for the same purpose. In this sense, American Institute of Certified Public Accountants (AICPA) draws the framework of the social responsibilities with the professional behavior principles and rules (e.g., acting independent and objective, observing public benefits, performance of professional liabilities fairly, working pretentiously as per the resources during the production process of accounting information, keeping the customer information) (<http://www.turmob.org.tr>).

Since the practitioner of all transactions in accounting in the work flow from issuance of the documents through reporting is accountant, the social responsibility of accounting is also the social responsibility of the accounting simultaneously.

16.3.1 Contribution of the Accountant to the Economic Liabilities of the Business

Businesses establish the cornerstones of country economy, and they also have functions such as performance of the activities such as profitability, growth, and service to the society as the fundamental purposes. Increase of financial performances of the businesses shall be effective on increase of their social performance as well in time. And this will insure businesses to perform their corporate social liabilities more effectively (Güneş and Otlu 2002).

Accounting is the key assistant of the managers in execution and auditing of the operations of the business. The information received from accounting and the information developed through analysis of the accounting information underlie the business decisions. Reality of the decisions to be made by the businesses depends on reflection of factual situation by the accounting data. The specialization of the parties utilizing the accounting due to differences in accounting applications (e.g., private sector, government, university, professionals and others) on the standards on which accounting practices must rely. Acceptance of the laws regulating the accounting profession in the world and the need of the groups using the accounting information for standardization in information became obvious. Accounting standards define how the accounts should be illustrated and insure preparation of the company reports at certain standards for international borders, cultures, and different times. The fundamental approach in standardization and international harmonization applications is obtainment of economic reality.

16.3.2 Contribution of the Accountant to the Legal Obligations of Business

Accounting provides with the largest contribution to the management information system of the business about the application of the provisions of the tax, debt, trade, negotiable papers, social security, and environment, etc., laws in all areas from establishment of a business till its liquidation or termination. Financial accounting as a branch of accounting provide the data from unique resources and offer it to the applicable parties in a form to show economic and financial structure of the business tax accounting prepares returns/declarations, forms, statements, approval reports on tax etc. subjects under the applicable laws and offers such to the applicable units and managements. Tax is transfer of resource from private sector to public sector. Accounting is the function of business insuring production of tax figures properly, and accountants are professionals assuming significant duties in collection of taxes. The consciousness of the business that payment of taxes would be to the best interests of the public and even to the best interests of the business is a requirement of social responsibility concept of the business. Accounting and accountant have significant role in payment of the taxes of the business and applicable individuals related to the business properly. Assistance by the accounting and accountant for payment of the taxes fully and their routing businesses to payment of taxes properly are obligatory for the best interests of the national economy and the society.

In listing the duties of the accountant in ethical rules issued by International Federation of Accountants (IFAC) and translated into Turkish by TÜRMOB (Union of Chambers of Turkish Independent Accountants Financial Advisors and Sworn Financial Advisors), his behaviors related to legal regulations are explained. According to such, in preparation of the balance sheet and income statements of a

business and in determination of financial profit, it should be noted that accounting system and accountant of a business are obligated to consider the tax benefits provided to the business and protect or take advantage of such benefits as they are obligated to comply with the provisions of the tax laws on prevention of decrease in the taxes (<http://www.turmob.org.tr>).

16.3.3 Contribution of Accountant to the Ethical Responsibilities of Business

Ethic is seen as a feature required to be observed in each individual living in the society. In the analysis of the ethic, it is seen that the characteristics of the individual come from with his gene by hereditary, his growth type, education, and society in which he lives have significant roles have significant roles in formation of the ethical properties of an individual (Yıldırım and Çukacı 2002).

Ethic is the entire moral, principle and values related to which is wrong and which is right in the behaviors of an individual or a group (Yıldırım and Çukacı 2002). In comparison with these two concepts, it is seen that ethic is more extensive expression covering the term “moral.” Accounting as one of the business functions is an instrument playing critical role of trust-based communication between the business and the applicable parties. The information produced as a result of accounting studies reflects the economical and financial structure of the business. Therefore, accounting practitioners is to have and be well aware of high ethical standards in their relations with the applicable parties in production of the information and should be liable to protect such standards (Yıldırım and Tek 2004). According to the directives accepted in the European Union, consolidated financial statements are required to reflect assets, liabilities, financial situations of all partners subject to consolidation and their profits and losses truly, properly, and fairly (Yılmaz 2001).

With the Independent Accounting, Independent Accountant Financial Advisory and Sworn Financial Advisory Law No 3568 issued in the Official Gazette number 21094 dd. 13.06.1989 in Turkey and the regulation on Working methods of the Independent Accountants, Financial Advisors and Sworn Financial Advisors issued in the Official Gazette No 20391 dd. 03.01.1990 reveal the general standards of accounting profession in written. By the headings (Büyükbalkan 1998).

- Professional Title and Competency Principle;
- Professional Education and Information;
- Integrity, Reliability, and Objectiveness;
- Keeping Secrets;
- Liability;
- Independence;
- Avoiding Act of Unfair Competition.

16.3.4 *Situation of Professional Ethic in the USA*

When it is checked the principles for the professional conducting the same operations in the United States in which the social honor of accounting profession is grown, and professional laws and principles are adopted fully;

(a) American Institute of Certified Public Accountants (AICPA) Professional Conduct Code Principles (Yıldırım and Çukacı 2002: 17)

- Liabilities: Operations should not be broken for the benefit or against any of the parties knowing that professionals working independently are at arms' length to all of individuals, colleagues, and public.
- Public interests: Public interests are observed as a result of the operations, and occurrence of the adverse situations to the general economy should be prevented.
- Honesty is to give the idea of that the right of all responsible parties would not be changed for any reason whatsoever, to the responsible parties, and to provide required trust to them.
- Objectiveness and independence: Although work is conducted in consideration of some remuneration, the professional is to act objectively in its operations considering that he would be independent during the work process.
- Prudent working: He conducts the activities responsibly in a manner not to cause any burden to any of the parties, having the technical information pursuant to the consciousness from the professional ethic.
- Scope and nature of the service provided: Choosing the nature and scope of the work considering the professional conduct in preferring the services to be provided by the professionals, other than those indicated under the laws.

(b) AICPA Professional Conduct Law Rules (Yıldırım and Çukacı 2002)

- Independence: The professional is to conduct by considering that his works are not conducted exclusively for one of the parties or the government.
- Integrity and objectiveness: In performance of the accounting activities, the effects of any of the groups or individuals should not be assumed without involvement in any conflict of interests, so that the financial structure of the business will be reflected as is.
- Compliance with general standards: Certain plan should be observed by showing the required professional sensitivity, reached to professional competence as per the existing laws.
- Compliance with standards: It should be acted as per the standards agreed by the professional association, in performance of the activities by the professional.
- Accounting principles and compliance therewith: Professionals should act in accordance with the generally Accepted Accounting Concepts and Principles in performance of the accounting operations.
- Confidentiality of the customer information: Economical or accounting information occurred as a result of the operations of the customer for whom the work

is conducted should not be disclosed to any individual or entity outside the business; rather such information should be kept as confidential.

- Conditional fee: The fee should be agreed at the beginning of the works after determination of the nature of the works to be conducted, not at the end of the works (provided such would be within the upper and lower limits set).
- Act not complying with professional honor: The professionals should avoid any act which may not be complied with professional honor considering their reputation and honor of the profession in the future, along with the general reputation of their colleagues as responsible individuals.
- Prohibition of advertisement: No customer is to be obtained by giving exaggerated or misleading information or by using anything as pressure on such customer.
- Commission and advisory fees: The professional should not act as an intermediary in return of some consideration, for provision of any goods or product or service excluding his own areas of operation.
- Professional title and execution method: In order that the powers granted under the applicable laws would be used, no other title is to be used other than the professional title.

16.3.5 Contribution of the Accountant to the Voluntary Liabilities of the Business

New understanding and approaches in management, improvements in data processing technology, growth of businesses, decision-making process brought new dimensions to collection accumulation and processing transactions of information required for performance of planning and control functions. Today, the information requirement of the business management is not limited to the information obtained from the traditional accounting data, and quite different information is needed for the business operations. Although accounting information system does not provide all of them, they are able to provide significant part thereof (Haftacı and Soylu 2008).

Groups outside the corporation not satisfied with the traditional reports or disclosures, in parallel to the rapidly improving natural environment consciousness, require reports from businesses including environment subjects. Businesses provide regular information as to the environmental activities conducted by them, and they indicate the financial information as well (Yarbaşı 1998). Accounting system has significant obligations in settlement of the environmental problems. As per the social responsibility principle as one of the fundamental concepts of the accounting, the accounting and the accountant are obligated to contribute the settlement of the environmental problems. It is required for the business to perform significant

activities on prevention of environmental pollution and protection of the environment. Using the healthy data and information as the foundation of the operations is the most important element insuring success of the operation. In this process, accounting produces significant data and information. It may be stated easily that there are operations to be conducted on accounting area relayed to environmental protection due to the social responsibility of accounting and its other duties brought by the current developments (Haftacı and Soylu 2008).

16.4 Conclusion

Corporate social responsibility is a necessary concept insuring the business to contribute better society and cleaner environment voluntarily for the organizations rather than the economic operations solely. Corporate social responsibility is a scene on which the business operates in a manner meeting the ethical, legal, commercial, and public expectations of the society. Corporate social responsibility shall mean the relation of the entity with all stakeholders. Such stakeholders are consumers, employees, public, owners/investors, government, suppliers, and competitors. It is understood explicitly that a business is not liable to only its shareholders but all other individuals. Social responsibility of the businesses may be classified as economic responsibilities, legal responsibilities, ethical responsibilities, and voluntary responsibilities.

Accounting applications are required to be conducted with social responsibility consciousness in line with the public disclosure principle. As the accounting performs social responsibility duty, it performs more extensive liability than the legal liability, assuming the duty of acting as an instrument needed for reaching the objectives of social framework. Although accounting produces and reports financial information related to businesses, it establishes effects interested to all sections of the society for its financial consequences. The base relied by accounting in performance of such duty fully is the fundamental guiding corporate liability understanding.

Today, due to increasing competition between the businesses, differentiation of a business from the others is embodied with the dealing of the business with corporate social responsibility concept. The benchmark of success in measuring the operating results of a business is not solely profit; rather, its activities in corporate social responsibility are also considered as important.

Accounting as one of the fundamental functions of a business should consider the corporate social responsibility understanding as the base, and the accounting practitioners should adopt such consciousness. In performance of such obligation, the accountant should provide with contribution to the economic, legal, ethical, and voluntary responsibilities of the business.

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