

IN SEARCH OF A BINDING FORCE-SOCIETY AT THE TOP

By Shaukat Amer
COMSATS Institute of Information Technology, Pakistan

ABSTRACT

In order to meet the challenges of doing business in the modern world, management and accounting education must undergo a transformation. (Sandra May 2005) The inclusion of ethics in the accounting education curriculum or code of ethics of professional bodies will not fully serve the purpose as we need a binding force to enforce it. The society, which “takes precedence over economy” (Sandra May 2005), may also be searched. In the era of Shaba-Radi Allaho Anhuma (companions of Hazrat Muhammad -SallAllaho Alaihay wa Sallam) we have such type of societies. The question that how society can take precedence over economy and the societies may produce “Unbroken Men and Women” against “Hollow Men and Women” may also be answered. There is a need to take matters of religion, faith and spirituality more seriously. (Nancy 2005) In this paper we have tried to see that how this can be accomplished.

INTRODUCTION

The Accounting Profession is too under heavy fire since long. However, there is a tremendous amount of increase in criticism in the recent years. Even with in the framework of GAAP or International Accounting and Reporting Standards the management with the help of Accountants often manipulates accounting information to deceive other stake holders to meet its dishonest objectives. In his article “How the U.S. Accounting Profession Got Where It Is Today”, Stephen A. Zeff (2003) has taken a good stock of journey of accounting profession and its present status in the United States of America. He states:

“At the same time as audit partners were given these perverse incentives by their firm’s top management, their clients were becoming ever more driven by their own set of perverse incentives; bonuses based on earnings, and stock options with values linked to the price of the company’s stock (and therefore, it was believed, to earnings). To maximize their mounting compensation, CEOs began to take every advantage of the subjective judgments implicit in accounting choices, thus placing immense pressure on audit engagement partners-themselves under pressure to keep clients content- to accede to accounting practices arguably beyond the realm of acceptability.”

In order to behave and act ethically in achieving our business pursuits we need an internal built up human body mechanism. The inclusion of ethics in the business education curriculum or code of ethics of professional bodies is a first step towards this. In western society the educational institutions are considered best places for ethics education and training. (Mallory & Thomas, 2003)

In this context efforts are being made to increase the number of hours for teaching ethics in the field of accounting.(Madison & Schmidt, 2006) However, this has not decreased the criticism on accounting. There is no doubt that inclusion of ethics in the discipline in this way might bring some good results. But I think this is not the most effective course of action as presently it is impossible to know that what impact the teachers have on their students' future ethical behavior (Mantzke, Carnes & Tolhurst, 2005) Moreover no body will disagree with Bruce L. Mallory and Nancy L. Thomas regarding promoting ethics through democratic dialogue. However; it is still a big question mark that whether the effects of these dialogues would be sustainable by the society and how this objective can be achieved.

Before proceeding to look into the ways to embrace the accountants and other business professionals to act ethically we have to search for answers for the following possible questions to maintain a right course of action.

1. What effects education will bring on the behavior of the human beings?
2. Whether it would be long-lasting?
3. Whether we will need a binding force to enforce it?
4. Whether the accountants produced as a result of such process would serve as a true guardian for all the stake holders?
5. Whether we have such role models in the human history?

This is not certainly limited to business decision making. The main problem with the behavior of human is that he reacts differently in different circumstances in which he was grown up. It is not as simple as visualized by Adam Smith. Accordingly, even if Smith's specific problem with the disadvantages of spontaneous solutions to problems of anomie can be solved, a wider issue concerning the maintenance of our social and moral identity in a commercial society may still remain. (Jeremy & Klein1997)

If anything, our patchwork idea suggests that social institutions should be as thoroughly rooted in free individual choice as can possibly be managed. It is by free individual choice that the integrity and refinement of seals of approval are made possible. The refined reputational nexuses of bottom-up voluntary institutions generate the most meaningful seals of approval, and with them the most meaningful personal identities. The invisible hand reaches beyond the economic realm. (Jeremy and Klein, 1997)

We should struggle to build a society where human ethics prevail in every decision making of life as integral part. We should search for a society which produce “Unbroken Men and Women” against to whom Sandra Waddock (May 2005) called “Hollow Men and Women”. She rightly says:

“To meet the challenges of doing business in the modern world, management and accounting education must undergo a transformation. Courses on analysis must also consider implications of corporate and individual actions. Corporate-centric courses must become society-centric or even nature-centric. Passive knowledge transfer must give way to active engagement in learning. Disciplinary specializations must be approached within the context of an integrated perspective on business’s role in society. The values-neutral posture must shift to one that recognizes the inherent values-based nature of management itself and the numerous value judgments that go into any financial report. A narrow focus on shareholder wealth and blind faith in market forces must broaden to more nuanced and intelligent focus that encompasses many stakeholders, including the natural world. We must strive for a world in balance- for a world in which society takes precedence over economy”

Her concluding remarks of above paragraph put me back to the rule of Hazrat Omer (Radi Allaho Anhu).

Once mushk (fragrance) was presented to Hazrat Omer (Radi Allaho Anhu) from Bahrain. He (Radi Allaho Anhu) searched some one to measure it so that he could distribute it among the Muslims. His (Radi Allaho Anhu) wife Hazrat Aaika (Radi Allaho Anha) thrice presented her name to measure it but she was not authorized to do so. On this occasion the words (when Hazrat Aaika -Radi Allaho Anha requested the third (3) time to Hazrat Omer -Radi Allaho Anhu) to her wife are worthwhile to be noted:

“I don’t like that you put it with your own hands in the scale and then you contact your hands with your body and so I get this much excess.”

The point here is that how society can take precedence over economy. The Shaba (Radi Allaho Anhuma) were true believers and followers of Hazrat Muhammad (SallAllaho Alaihay wa Sallam). They (Radi Allaho Anhuma) under the training of Hazrat Muhammad (SallAllaho Alaihay wa Sallam) built a society which inter-alia includes the qualification wished by Sandra Waddock.

The answer to this situation is to lay down a firm foundation for a new accounting theory based on Islamic Principles, which will certainly have a spiritual binding force at its background.(Amer, 2007) The non-Muslim can also take benefit of the theory; however, they have to search for a binding force to implement their agenda of ethics

My above views are synonym to the thinking of Sandra Waddock as far as the role of society is concerned. There may be a difference of opinion that how such type of society can be built up which can assume its role as visualized by Sandra Waddock.

DIVINE GUIDANCE- A STARTING POINT FOR BUILDING THE SOCIETY

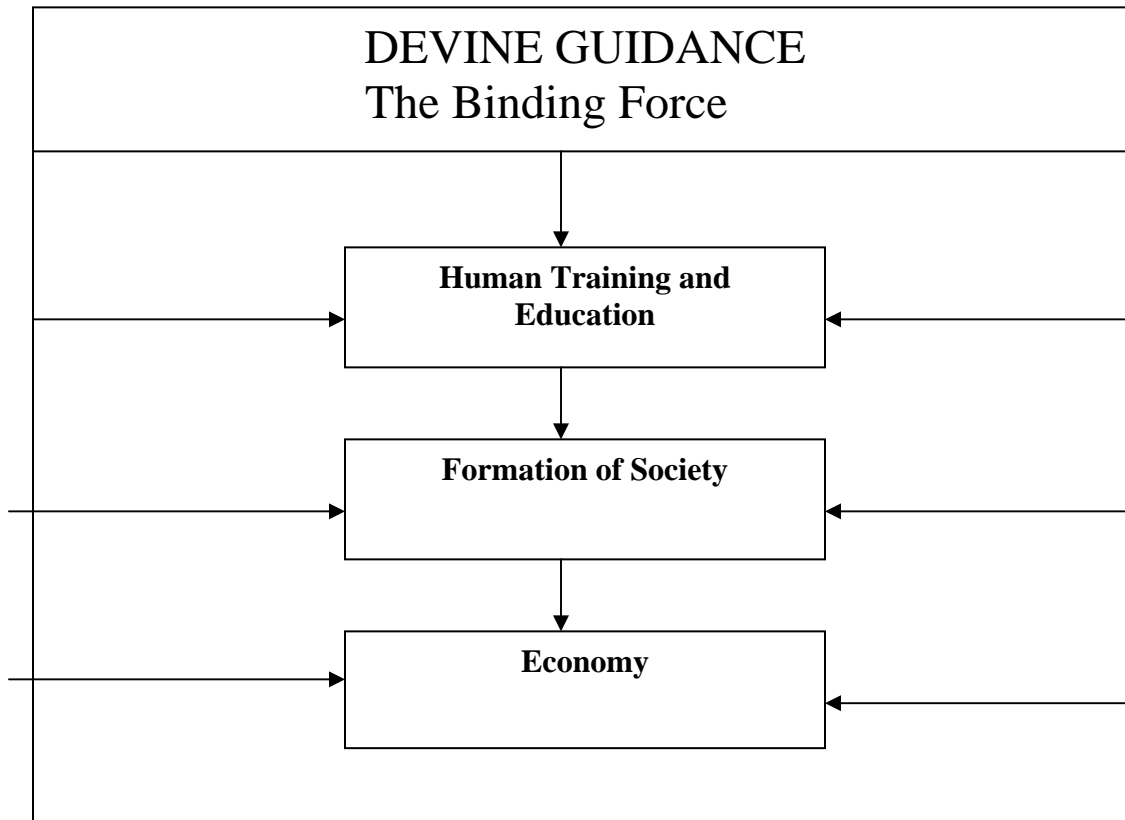
There are two opinions regarding collective human behavior. One is learned and the other is Innate. (Alvi, 2005) The Learned theory dictates that human behavior is the result of learning while the innate theory advocates that it is based on nature. The right approach is that we combine these theories together. Allah has created human with neat and clean virtues. Now it is the education and training after birth which can make him human like Sahaba Radi Allaho Anhuma (Companions of Prophet SallAllaho Alaihay wa Sallam) So again we need that sort of education and training which is guided by Allah. I quote here a saying of Prophet (SallAllaho Alaihay wa Sallam) regarding making perfect the character of humanity.

“Yahya related to me from Malik that he had heard that the Messenger of Allah, may Allah bless him and grant him peace, said, "I was sent to perfect good character."

(Maliks Muwatta)

In the context of building societies we present the following modal for discussion. This dictates that the Devine Guidance should be the biding force upon which a society can be built. The source of Devine Guidance is religion. While pursuing the professional education and training through religion the human can get the required education and training. As a result the society which would be built up of unbroken men and women. Such societies would react differently than we have presently. As a result every member of these societies would be a seal of approval in its self. This will result in production of such professionals who will

make their professional and personal decisions ethically as they would be built to so react. These societies will prevail on our economy.



In the past we have such societies. Here we take the example of Sahaba Radi Allaho Anhuma (Companions of Prophet SallAllaho Alaihay wa Sallam) Now let us see how this was implemented and how a society of Sahaba (Radi Allaho Anhuma) was built to whom Allah pronounced successful in the following words:

“Allah is well pleased with them, and they are well pleased with Him.”

(Verse 8 Al-Bayyinah)

First of all the Book of Allah “The Holy Quran.” The Book that tell the humanity how to spend life to get success in this world and hereafter. The Quran does not promote simply a religion but it is a complete code of life. Therefore, Islam is a “deen” and not simply a religion. Regarding Quran Allah has said:

“This is the Book (the Qur'an), whereof there is no doubt, a guidance to those who are Al-Muttaqun [the pious and righteous persons who fear Allah much (abstain from all kinds of sins and evil deeds which He has

forbidden) and love Allah much (perform all kinds of good deeds which He has ordained)].”

(Verse 2-Al-Baqarah)

“Allah has sent down the best statement, a Book (this Qur'an), its parts resembling each other in goodness and truth, oft-repeated. The skins of those who fear their Lord shiver from it (when they recite it or hear it). Then their skin and their heart soften to the remembrance of Allah. That is the guidance of Allah. He Guides therewith whom He pleases and whomever Allah sends astray, for him there is no guide.”

(Verse 23 Al-Zumar)

Similarly Allah advise mankind:

“Those (who embraced Islam from Bani Israel) to whom We gave the Book [the Taurat (Torah)] [or those (Muhammad's Peace be upon him Companions) to whom We have given the Book (the Qur'an)] recite it (i.e. obey its orders and follow its teachings) as it should be recited (i.e. followed), they are the ones that believe therein. And whoso disbelieves in it (the Qur'an), those are they who are the losers.”

(Verse 121 Al-Baqarah)

In order to guide mankind in addition to “Holy Books”Allah has sent his messengers. Hazrat Mohammad (SallAllaho Alaihay wa Sallam) is the last messenger of Allah. In Quran Allah has informed the mankind that:

“Similarly (to complete My Blessings on you) We have sent among you a Messenger (Muhammad SAW) of your own, reciting to you Our Verses (the Qur'an) and sanctifying you, and teaching you the Book (the Qur'an) and the Hikmah (i.e. Sunnah, Islamic laws and Fiqh - jurisprudence), and teaching you that which you used not to know.”

(Verse 151 Al-Baqarah.)

Similarly on other places Allah has informed us:

Indeed Allah conferred a great favour on the believers when He sent among them a Messenger (Muhammad SAW) from among themselves, reciting unto them His Verses (the Qur'an), and purifying them (from sins by their following him), and instructing them (in) the Book (the Qur'an) and AlHikmah [the wisdom and the Sunnah of the Prophet SAW (i.e. his legal

ways, statements, acts of worship, etc.)), while before that they had been in manifest error.

(Verse 164 Al-Imrân)

“Worship Allah and join none with Him in worship, and do good to parents, kinsfolk, orphans, Al-Masakin (the poor), the neighbour who is near of kin, the neighbour who is a stranger, the Companion by your side, the wayfarer (you meet), and those (slaves) whom your right hands possess. Verily, Allah does not like such as are proud and boastful;

(Verse 36- An-Nisâ)

Then came the vigorous education and training imparted by Messenger of Allah Hazrat Mohammad (SallAllaho Alaihay wa Sallam) to His companions (Radi Allaho Anhoma) in the light of Allah guidance. The Quran says:

“Those who follow the Messenger, the Prophet who can neither read nor write (i.e. Muhammad SAW) whom they find written with them in the Taurat (Torah) (Deut, xviii, 15) and the Injeel (Gospel) (John xiv, 16), - he commands them for Al-Ma'ruf (i.e. Islamic Monotheism and all that Islam has ordained); and forbids them from Al-Munkar (i.e. disbelief, polytheism of all kinds, and all that Islam has forbidden); he allows them as lawful At-Taiyibat [(i.e. all good and lawful) as regards things, deeds, beliefs, persons, foods, etc.], and prohibits them as unlawful Al-Khaba'ith (i.e. all evil and unlawful as regards things, deeds, beliefs, persons, foods, etc.), he releases them from their heavy burdens (of Allah's Covenant), and from the fetters (bindings) that were upon them. So those who believe in him (Muhammad SAW), honour him, help him, and follow the light (the Qur'an) which has been sent down with him, it is they who will be successful.”

(Verse 157 Al-A'râf.)

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(Verse 163 Al-Imrân)

These Sahaba (Radi Allaho Anhoma) are the standards for the whole humanity. Regarding these people Allah says:

“You [true believers in Islamic Monotheism, and real followers of Prophet Muhammad SAW and his Sunnah (legal ways, etc.)] are the best of peoples ever raised up for mankind; you enjoin Al-Ma'ruf (i.e. Islamic Monotheism and all that Islam has ordained) and forbid Al-Munkar (polytheism, disbelief and all that Islam has forbidden), and you believe in Allah.”

(Verse 110 Al-Imrân)

According to Hazrat Omer Sahaba (Radi Allaho Anho) this verse is particular with the companions of the Holy Prophet (SallAllaho Alaihay wa Sallam) and those persons (among this Umah) who followed them. (Yousuf, 1981) Hazrat Abdullah bin Umar narrated “ If somebody wants to follow the ways of some people, he should follow the ways of those who have passed away, and they are Companions of Muhammad (SallAllaho Alaihay wa Sallam).”(Maulana Yousuf, 1981)

This was due to education and training of Muhammad (SallAllaho Alaihay wa Sallam) under the guidance of Allah which produced a society of such people who were specialists in every phase of life. The society was consists of people to whom we can call “Seal of Approval” They were the people (Radi Allaho Anho) who were best in business, governance, moral character, social service, behavior, accountability, trust, honesty, hard work and worship etc.

HOW MUSLIMS HAVE A BINDING FORCE?

Now we shall see that how in Islam the ethics are persuaded and the character of a trustee like an accountant is built up. The meaning of a saying of Hazrat Muhammad (SallAllaho Alaihay wa Sallam) is:

“A'isha (Radi Allaho Anha) reported Allah's Messenger (SallAllaho Alaihay wa Sallam) as saying: When a woman gives in charity some of the food in her house, without causing any damage, there is reward for her for whatever she has given, and a reward for her husband for what he earned. The same applies to the trustee. In no respect does the one diminish the reward of the other.”

(Sahih Muslim, Sahih Bukhari and Sunan al Nisai)

To proceed further we can take the example of Islamic concept of earning (“Rizq-e- Halal”). This could check comprehensively the present practice of “Earning Management”. Apparently there are two ways to check earning management. Legislation and accounting measures. The passing of “Oxlay Act 2002” is a legislative response to the wrong doings of the management that led to the collapse of Enron. However, the critics still say that the measures may not come

up to the expectations. Similarly Accountant as far as he has a character of Hollow Man or Woman (Waddock,2003), can not cure the problem.(Amer, 2007)

The third remedy to control the practice of earning management is enforcing Islamic concept of “Rizq-e- Halal” (Amer, 2007) which is pushed by a number of Qur’anic verses and Hadith. These includes Verse 188, 267 & 268 of Al-Baqarah, Verse 29 of Nisa, Verse 88 of Hud and verses 1 to 3 of Mutaffifin. The meaning of some sayings of Hazarat Muhammad (SallAllaho Alaihay wa Sallam) on the subject are presented below:

I- “Abdullah (Radi Allaho Anho) reported that Allah’s Messenger (SallAllaho Alaihay wa Sallam) said: Every one of you is a guardian and he is accountable for his charge. Thus, the Amir is a guardian of the people and he is accountable for them. And a man is a guardian of his household and he is accountable for them; and a woman is an incharge of the house of her husband and his children and she is accountable for them; and a slave is a guardian of his master’s property and he is accountable for it. Beware, everyone of you is a guardian and every one of you is accountable for his subjects.”

(Sahih Bukhari)

II- “Ali (may Allah be pleased with him) said: “A person came to the Prophet of Allah (SallAllaho Alaihay wa Sallam) and asked: Oh Messenger of Allah: What type of earning is best? The Prophet (SallAllaho Alaihay wa Sallam) said: ‘A man’s work with his hand and every business transaction which is approved, for Allah loves a believer who is a craftsman. A person who suffers pain to feed his dependents is like a person who fights in the cause of Allah, the Mighty and Glorious.”

(Musnad Zaid b. ‘Ali)

III- “Al-Miqdam (may Allah be pleased with him) narrated: The Prophet (SallAllaho Alaihay wa Sallam) “Nobody has ever eaten a better meal than that which he has earned by working with his own hands. The Prophet of Allah David (may Allah be pleased with him), used to eat from the earnings of his manual labour”

(Sahih Bukhari)

The above Qur’anic verses and Hadith persuade Muslims to earn what they are permitted by the Allah. These guidelines lead the society to the point where it will have an unbroken attitude instead of hollow behavior in the life. Remember the persuasion is just to please Allah which has a very deep meaning for Muslims.

Pleasing Allah-The Aim of Life

The aim of every Muslim is to please Allah. It is equally good for an accountant, manager, doctor, engineer, scientist, professor and a man holding a public office etc. Let us see now that how generally the will of a man is persuaded to please Allah by the Holy Book of Qur'an.

- I- "O you who believe! Fear Allah (by doing all that He has ordered and by abstaining from all that He has forbidden) as He should be feared. [Obey Him, be thankful to Him, and remember Him always], and die not except in a state of Islam (as Muslims) with complete submission to Allah."

(Verse 102 Surah Al-Imrân.)

"Thereafter, Allah spoke about a dispute between the Aws and the Khazraj, in which Tha'labah Ibn Ghanam and As'ad Ibn Zurarah boasted about their killings and raids on their rivals in the pre-Islamic days, saying: (O ye who believe! Observe your duty to Allah) obey Allah (with right observance) such that one obeys Him and never contravenes against Him, thank Him and never be ungrateful to him, remember Him and never forget Him; it is also said this means: obey Allah as He ought to be obeyed, (and die not save as those who have surrendered (unto Him)) sincerely acknowledging that you worship Him and declare His divine Oneness;"

(Tafseer- Explanation)

- II- "And whoever does righteous good deeds, male or female, and is a true believer in the Oneness of Allah (Muslim), such will enter Paradise and not the least injustice, even to the size of a Naqira (speck on the back of a date stone), will be done to them.

(Verse 124 Surah- An-Nisâ)

"And whoso doeth good works) acts of obedience, relating to that which is between him and his Lord, (whether of male or female, and he (or she) is a believer) while being a believer who is genuine in his or her faith, (such will enter Paradise and they will not be wronged the dint in a date stone) their rewards will not be diminished even the if it be by the size of the dint in a date stone."

(Tafseer- Explanation)

- III- "And strive hard in Allah's Cause as you ought to strive (with sincerity and with all your efforts that His Name should be superior). He has chosen you

(to convey His Message of Islamic Monotheism to mankind by inviting them to His religion, Islam), and has not laid upon you in religion any hardship, it is the religion of your father Ibrahim (Abraham) (Islamic Monotheism). It is He (Allah) Who has named you Muslims both before and in this (the Qur'an), that the Messenger (Muhammad SAW) may be a witness over you and you be witnesses over mankind! So perform AsSalat (Iqamat-as-Salat), give Zakat and hold fast to Allah [i.e. have confidence in Allah, and depend upon Him in all your affairs] He is your Maula (Patron, Lord, etc.), what an Excellent Maula (Patron, Lord, etc.) and what an Excellent Helper!"

(Verse 78 Surah Al-Hajj)

"(And strive for Allah with the endeavour which is His right) and fulfil for Allah that which is His right. (He hath chosen you) for His religion (and hath not laid upon you in religion) in the matter of religion (any hardship) He says: whoever cannot pray standing, let him pray sitting; and whoever cannot pray sitting, let him pray lying down, just by making gestures; (the faith of your father Abraham) follow the religion of your father Abraham. (He hath named you) Allah named you (Muslims of old time) before this Qur'an, in the Scriptures of past prophets (and in this (Scripture)) i.e. the Qur'an, (that the messenger) Muhammad (pbuh) (may be a witness against you) against the disbelievers and in favour of the believers, (and that ye may be witnesses against mankind) in favour of the prophets. (So establish worship) perform the five daily prayers, by perfecting their ablutions, bowing, prostration and that which is prescribed in their appointed times, (pay the poor-due) from your wealth, (and hold fast to Allah) and hold fast to Allah's religion and Scripture. (He is your Protecting Friend. A blessed Patron) Protector (and a blessed Helper) Who will defend you!"

(Tafseer- Explanation)

- IV- "Verily, the Muslims (those who submit to Allah in Islam) men and women, the believers men and women (who believe in Islamic Monotheism), the men and the women who are obedient (to Allah), the men and women who are truthful (in their speech and deeds), the men and the women who are patient (in performing all the duties which Allah has ordered and in abstaining from all that Allah has forbidden), the men and the women who are humble (before their Lord Allah), the men and the women who give Sadaqat (i.e. Zakat, and alms, etc.), the men and the women who observe Saum (fast) (the obligatory fasting during the month of Ramadan, and the optional Nawafil fasting), the men and the women who guard their chastity (from illegal sexual acts) and the men and the women who remember Allah much with their hearts and tongues (while sitting, standing, lying, etc. for more than 300 times extra over the remembrance of Allah during the five compulsory congregational prayers) or praying extra additional

Nawafil prayers of night in the last part of night, etc.) Allah has prepared for them forgiveness and a great reward (i.e. Paradise).”

(Verse 35 Surah-Ahzab)

“Indeed the men who have submitted [to God] and the women who have submitted [to God], and the believing men and the believing women, and the obedient men and the obedient women, and the men who are truthful and the women who are truthful, in their faith, and the patient men and the patient women, [steadfast] in [performing] acts of obedience, and the humble men and the humble women, and the charitable men and the charitable women, and the men who fast and the women who fast, and the men who guard their private parts and the women who guard their private parts, from what is unlawful, and the men who remember God often and the women who remember God often - for them God has prepared forgiveness, of [their] acts of disobedience, and a great reward, for their acts of obedience.”

(Tafseer- Explanation)

- V-“ And who is better in speech than he who [says: "My Lord is Allah (believes in His Oneness)," and then stands straight (acts upon His Order), and] invites (men) to Allah's (Islamic Monotheism), and does righteous deeds, and says: "I am one of the Muslims."

(Verse 33 Surah Fussilat)

“And who speaks better [words] - in other words, no one speaks better [words] - than him who summons [others] to God, by affirming His Oneness, and acts righteously and says, 'Indeed I am one of those who submit [to God]'?”

(Tafseer- Explanation)

- VI- “(You) who believed in Our Ayat (proofs, verses, lessons, signs, revelations, etc.) and were Muslims (i.e. who submit totally to Allah's Will, and believe in the Oneness of Allah - Islamic Monotheism).

(Verse 69 Surah Az-Zukhruf.)

- VII- “Those who are faithfully true to their Amanat (all the duties which Allah has ordained, honesty, moral responsibility and trusts etc.) and to their covenants;”

(Verse 8 Al-Mu'minûn)

“And who are keepers of their trusts (may be read as plural, amānātihim, 'their trusts', or singular, amānātihim, 'their trust') and covenants, [made] between them, or between them and God, such as [the observance of] prayer and so on.

(Tafseer- Explanation)

CONCLUSION

It is very encouraging to note that even in the modern civilization such type of intellectual discussion is going on. The Society for Values in Higher Education and Johnson Foundation assembled scholars from diverse disciplines, institutions, and faith to a high profile gathering to discuss "Religion and Public Life: Engaging Higher Education" on July 2005 at Wingspread Conference Center in Racine, Wisconsin. Nancy L. Thomas (2005) Narrating the proceeding disclosed :

"In the process of examining these issues, a clear division emerged among the Wingspread participants that deserves special attention: a fundamental tension developed regarding the role of faculty and the primary function of a liberal education. When the question of attending to the spiritual dimension to student learning arose, several Wingspread participants argued that religion is best taught in ways that are values-neutral and that emphasize critical thinking and reason"

The narrator also revealed that "

"In April 2005, the Higher Education Research Institute (HERI) at UCLA issued a report on the spiritual life of college students. The study revealed that college and university students have a high level of spiritual interest and involvement. Three-fourths say that they are "searching for meaning/purpose in life" or that they have discussions about the meaning of life with friends. The same percent of students expects college to help them develop emotionally and spiritually."

So it is obvious that the educational institutions can play the major role in changing the human behavior. However, our strategy should be to produce "Unbroken Societies" so that they can produce "Unbroken Men and Women" instead of "Hollow Men and Women".

I am not alone to stress the increased role of religion. As agreed by the Wingspread participants much is to be done to foster postsecondary teaching and learning about religion and public life. While urging SVHE to take matters of religion, faith and spirituality more seriously Nancy inter-alia made the following suggestions as strategic action:

1)the engagement of religion faculty with colleagues in related areas so that study of religion becomes multi- and cross-disciplinary for faculty and students alike; and

2)engaging religious studies faculty to round out education so that it includes teaching and learning about matters with religious implications, particularly in disciplines where it is most relevant (political science, sociology, education, philosophy, among them);

3) new programs and curricula, and perhaps a new cadre of faculty with interdisciplinary training;

4) faculty development and campus conversations on the role of religion in public life and its relevance to specific disciplines and to student learning in general (for the kinds of questions asked at Wingspread that could also be the basis for campus conversations)

Now direction of our efforts should be to build a society which can take precedence over economy in lines with Sahaba Karam(Companions of Holy Prophet SallAllaho Alaihay wa Sallam). As a first step towards this instead of teaching ethics in isolation in every discipline we may strive to bring together a new field of study based on existing body of knowledge and further research. We may call the new discipline as “Study and Building of Society” or any other suitable name.

In the first instance we may start the new discipline of study from primary level . Our children must study this comprehensively similar to language and mathematics. Then slowly we extend this program to middle and secondary levels. We should not end this at secondary level. Instead we may extend to teach it in every profession to produce “Unbroken Human Professionals” instead of “Hollow Professionals”

The ultimate objective of this field of study should be to build a strong relationship of humanity with Allah. In the history of Islam we have example of Shaba Radi Allaho Anhuma (companions of Hazrat Muhammad SallAllaho Alaihay wa Sallam)

However, the best alternate to the problem is to embrace the religion in totality. I am not a religious scholar, but one thing is clear to my mind that the society which Sandra Waddock has visualized should consist of such men and women to whom Qur’an called Mumin. This is Its message to the whole humanity. Our bench mark for decision making should to be to please Allah.

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