



University of Brighton

Brighton Business School

Appendices

**CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE:
THEORY AND EMPIRICAL INSIGHTS FROM THE LIBYAN EXTRACTIVE
SECTOR (2009-2014) AND RELATED ACCOUNTING EDUCATION
CONSIDERATIONS**

Volume 2

Thesis Submitted in Partial Fulfilment of the Requirements of the University of
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Appendix 1.1: Libyan GDP by Sector over the Period from 2000 to 2014 (%)

Sector	Year															
	00	01	02	03	04	05	06	07	08	09	10	11	12	13*	14*	
Agriculture, Forestry and Fishing	9.0	9.1	9.0	8.6	8.3	3.5	3.6	3.5	3.5	3.6	3.4	0.7	0.4	-	-	
Extractive Sector	30.1	29.0	27.8	30.7	30.8	52.6	51.8	50.1	48.5	45.1	45	56.8	68.3	-	-	
Manufacturing Industries	5.6	5.1	4.8	4.3	4.0	5.2	5.1	5.2	5.0	5.2	5.0	2.6	4.2	-	-	
Electricity, Gas & Water	2.1	2.2	2.2	2.1	2.1	2.1	2.2	2.3	2.3	2.7	2.7	1.5	1.6	-	-	
Construction	6.3	6.4	7.5	6.5	6.7	5.3	5.3	6.1	6.6	7.3	7.4	3.1	1.7	-	-	
Trade, Restaurants and Hotels	10.9	11.6	12.5	12.2	12.3	5.6	5.8	6.1	6.4	6.8	7.0	4.8	4.3	-	-	
Transport, Storage and Communication	8.4	8.8	9.4	9.3	9.4	5.7	6.0	6.4	6.8	7.3	7.5	1.0	0.6	-	-	
Financial Intermediary	2.2	2.2	2.3	2.3	2.3	1.6	1.6	1.7	1.8	1.9	2.0	8.7	5.6	-	-	
Housing	3.3	3.4	3.4	3.2	3.2	9.5	9.3	9.5	10.0	10.9	11.1	0.6	0.4	-	-	
Public Services (Including Education and Health)	17.7	17.8	16.6	16.5	16.4	9.6	9.8	9.4	9.2	9.5	9.3	24.2	14.9	-	-	
Other Services	2.5	2.5	2.5	2.5	2.5	0.8	0.8	0.8	0.8	0.8	0.9	-4.2	-2.2	-	-	
Total GDP	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
Extractive Sector	31.9	30.8	29.9	32.5	32.7	55.8	55.0	50.4	48.8	45.4	45.3	57	68.5	63.3	48	
Other Sectors	69.9	71.0	72.2	69.3	69.2	44.2	44.2	49.9	51.5	54.9	55.0	43	31.5	36.7	52	
Per Capita (LD)	1331	1577	3363	3575	3668	10758	10628	11366	10591	10471	10797	3961	11201	7663	3926	

Source: Central Bank of Libya (2000-2014).

* Preliminary data

Appendix 1.2: Libyan Exports in the Period 2000-2014

Year	Oil exports %	Non-oil exports %
2000	96.0	4.0
2001	95.0	5.0
2002	98.0	2.0
2003	97.0	3.0
2004	96.0	4.0
2005	97.0	3.0
2006	97.5	2.5
2007	97.0	3.0
2008	98.0	2.0
2009	96.3	3.7
2010	97.0	3.0
2011	98.0	2.0
2012	98.0	2.0
2013	97.0	3.0
2014*	94.0	4.0

* Preliminary data

Appendix 2.1: Summary of Previous Relevant Studies of CSR

Previous Relevant Studies of CSR

Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Abbott & Monsen (1979)	1	To pursue the use of self-reported disclosures as a means of constructing a quantitative scale, and also to identify this scale as the social involvement disclosure scale.	Social Theory	Content analysis was adopted to examine the annual reports of the top 500 U.S. companies to develop a corporate social involvement disclosure scale.	U.S.	The study revealed that the self-reported social disclosure method of measuring corporate social involvement, in spite of its own disadvantages, was found to have fundamental benefits as a model for measuring CSR practices. This study also concluded that there is no significant relationship between the performance of a corporation and the level of CSR.
Guthrie & Parker (1989)	1	To investigate the social disclosure policies of a major firm of the Australian mining/manufacturing industry through the medium of its annual report to shareholders over a 100-year period. A comparison between the Broken Hill Proprietary Company Ltd and U.S. Steel was carried out.	Legitimacy Theory	The historical approach and content analysis research methods were employed in this study. Annual reports were the sole resource for the analysis.	Australia and U.S.	The findings revealed that a significant pattern of social disclosure was found compared with an earlier study of social reporting by U.S. Steel. HR and community involvement were the predominant categories of disclosure for both corporations. The findings of this study also failed to confirm legitimacy theory as the primary explanation for social reporting in the Australian case.
Ness & Mirza (1991)	Overall Aim	To use agency theory to test for a relationship between environment-related disclosure and the oil industry.	Agency Theory	Content analysis was used to review social disclosure in the annual reports of 131 leading UK companies.	UK	A positive relationship between environment-related disclosure and the oil industry was found. Agency theory can be used for developing and testing hypotheses to explain CSR. It is not fully developed and is still in its infancy.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Epstein & Freedman (1994)	1	To explore whether social disclosure can provide useful information to stakeholders to fulfil the demand for social information by individual investors. If so, what type of information do investors need to make investment decisions?	Stakeholder Approach	The study employed a questionnaire to investigate 3,000 individual shareholder's attitudes towards annual report disclosures, the usefulness of annual reports and corporate issues of social, environmental and ethical concern.	U.S.	The study found that the majority of investors are interested in investing in companies that report on certain aspects of social practices, such as product safety and quality, the company's environmental activities, ethics, employee relations and community involvement. Moreover, a large minority of these investors would like these reports to be audited.
Adams et al. (1995)	1	To investigate corporate accountability for equal opportunities in Britain.	Descriptive Approach	Content analysis was utilised to examine the equal opportunities disclosure in the annual reports of a sample of the 100 largest British businesses in 1991.	UK	The results indicated that the level of reporting of both mandatory and voluntary equal opportunities information was very low with 11 companies not reporting any equal opportunities information at all. A considerable number of companies neither complied fully with the legislation nor provided all the information required.
Gray et al. (1995b)	Overall Aim	To present and investigate data on some of the UK's CSR.	Social and Political Theory Studies	Using content analysis to examine the annual reports of UK companies over a period of 13 years from 1979 to 1991.	UK	The findings illustrated a noticeable change in social reporting behaviour over the period. No single theoretical perspective can be used to interpret the whole practice of CSR in a given country.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Gamble et al. (1996)	1	To investigate the level of CSR practices in the annual reports for 276 companies from 27 countries for the years 1989 to 1991.	Stakeholder Perspective	Content analysis was used to analyse the annual reports.	27 Western & developing countries, such as the Republic of China and South Africa	The findings reported that there were significant differences in environmental disclosure levels among companies between 1989 and 1990. Also, there was a significant negative difference between the 1990 and 1991 individual and overall disclosures. The results, moreover, revealed that the U.S. provided the highest percentage of companies reporting CSR information.
Deegan & Rankin (1997)	Overall Aim	To explore whether various classes of annual report user consider social and environmental information to be material to decision-making, and to investigate how social and environmental information rank relative to financial information, such as profits, net assets, cash flow, and past dividend payments from an annual report user perspective. To identify the relative importance of annual reports as a source of information.	Descriptive Approach	Content analysis and an email questionnaire survey were employed to assess whether environmental information is sought from annual reports and the relative importance to the decision-making process of environmental information.	Australia	The results indicated that the annual report was perceived by the total group of respondents to be significantly more important than any other source of information. Although annual report users do consider that environmental information is material to their decisions, they believe that financial indicators, such as profitability, cash flow, dividend payments and net assets were of greater importance than environmental performance.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Tsang (1998)	1	To investigate the level and the nature of CSR practices in three different industries (banking, food and beverages, and hotels) operating in Singapore during a ten-year period from 1986 to 1995.	Legitimacy Theory	The content analysis approach was used to analyse 330 annual reports from 17 companies from all three industries.	Singapore	The findings concluded that there was a steady increase in the total number of disclosures, and the companies mainly reported information on two categories: HR and community involvement. Issues, such as environmental protection and energy saving were not the main concerns of the companies due to the fact that they were in the service or light industries. The study suggested that longitudinal research of CSR is worthwhile and needs more attention from authors.
Williams (1999)	2	To identify possible differences in the quantity of voluntary CSR reporting presented in the annual reports of companies operating in the Asia-Pacific region.	Political Economy Theory	Content analysis was used to examine the annual reports of 356 listed companies operating in seven Asia-Pacific nations.	Seven Asia-Pacific nations including Australia	The findings concluded that political and civil systems and two cultural dimensions (uncertainty avoidance and masculinity) are considered to be significant factors for the level of voluntary CSR practices. However, the legal system and equity market do not seem to be significant determinants in explaining variations in voluntary CSR practices.
Abu-Baker & Naser (2000)	1 & 2	This study endeavours to provide empirical evidence on CSR in Jordan.	Descriptive Approach	Content analysis was used to examine text from the annual reports of 143 companies chosen from four different industry groupings representing 83% of the total population of companies listed on the Amman Financial Market.	Jordan	The findings indicated that although some firms operating in the banking and manufacturing sectors were concerned about their CSR responsibilities, CSR is still rudimentary and received modest attention from most firms surveyed. HR and community involvement were the most common themes disclosed across the companies surveyed.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Adams & Kuasirikun (2000)	1	To explore how ethical reporting practices developed differently in two Western nations: UK and Germany.	Descriptive Approach	Content analysis was used in this study to analyse the annual reports of the largest UK and German chemical and pharmaceutical companies between 1985 and 1995.	UK & Germany	Despite the fact that the volume of ethical reporting by UK companies had increased during the first part of the period, there were substantial differences between the two countries studied in terms of both the nature and patterns of reporting. German companies' reporting volumes were higher for most types of environmental reporting throughout the period. The study stated that the lower volume of environmental reporting by UK companies is perhaps not surprising since there is no UK legislation requiring such reporting.
Commission of the European Communities (2001)	Overall Aim	To investigate the economic impact of CSR practices and to launch a wide debate on how the European Union could promote CSR at both the European and international levels, to bring greater transparency and to increase the reliability of evaluation and validation.	Descriptive Approach	An overall European framework was presented in this study, aimed at promoting quality and coherence of CSR practices.	Europe	The study demonstrated that the economic impact of corporate social responsibility can be broken down into direct and indirect effects. Positive direct results may, for example, derive from a better working environment, which leads to a more committed and productive workforce or from efficient use of natural resources. In addition, indirect effects result from the growing attention of consumers and investors, which will increase the companies' opportunities on the markets.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Friedman & Miles (2001)	1	To explore the relationship between CSR and the socially responsible investment sector.	Exploratory Approach	Interviews were conducted with 14 individuals (experts within the socially responsible investment field in the UK).	UK	The evidence presented suggests that the field of CSR is on the verge of a major change towards a substantial and sustained improvement in quality and quantity. The study also suggests that a greater demand for CSR and greater legitimacy of CSR within the accounting practice will be created.
Deegan et al. (2002)	1	To investigate the extent of CSR in the annual reports of one of the largest Australian companies (BHP Ltd) from 1983 to 1997 and then to seek to establish if there have been changes in BHP Ltd's social and environmental disclosure over the period of the study.	Legitimacy Theory	Content analysis was used to analyse both the media attention and corporate social disclosure in the annual reports.	Australia	The findings demonstrated an overall trend, but with some variability between years, for a greater level of CSR over the period of study. The largest amount of media attention was also seen for the greatest amount of annual report disclosures and the greatest level of media attention was given to employee, health and safety themes.
O'Donovan (2002)	Overall Aim	To investigate the applicability and predictive power of legitimacy theory by examining the extent of disclosure in annual reports and whether it related to attempts to gain, maintain and repair legitimacy; and the choice of specific legitimating tactics.	Legitimacy Theory	Semi-structured interviews were held with senior personnel from three large Australian public firms.	Australia	The findings support legitimacy theory as an interpretation for the decision to include CSR practices and information in the annual report.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Campbell et al. (2003)	Overall Aim	To examine the extent to which voluntary social disclosure represents an attempt to close a perceived legitimacy gap in order to gain, maintain or restore legitimacy between the reporting entity and its relevant constituencies.	Legitimacy Theory	Content analysis was used to analyse the annual reports of five companies representing three FTSE sectors.	UK	The findings revealed that while there is some evidence of agreement between some areas of concern in society and disclosure, there is no agreed response pattern in the sample. For example, companies who would be (according to legitimacy theory) expected to disclose more CSR information do not always do so, and those companies with a lesser apparent legitimacy gap sometimes disclose more. This means legitimacy theory may be an explanation for disclosure in some cases but not in others.
Holland & Foo (2003)	1	To investigate current CSR activities within the UK and U.S. and to suggest elements of the legal and regulatory framework for each country.	Accountability Approach and an Exploratory Study	Content analysis was employed to collect the necessary data by analysing 37 annual reports (19 from the UK and the rest from the U.S.) which were selected from five environmentally sensitive industry groups.	UK & U.S.	The findings concluded that over the last two decades, the volume of environmental legislation has increased noticeably in both the UK and U.S. Nevertheless, the requirement to disclose CSR practices in annual reports has not kept pace with legislative reform. In addition, more companies in the UK provided stand-alone reports and/or included a separate environmental section than U.S. companies, despite the environmental legislation in the UK being not as considerable as that in the U.S.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Ahmad (2004)	Overall Aim	To examine the various aspects of CED practices of 13 of the largest public industrial companies in Libya over four years, from 1998 to 2001, with a view to testing the applicability of Environmental Determinism Theory.	Environmental Determinism Theory	Both the content analysis approach and a questionnaire survey were applied in this study.	Libya	The findings showed that corporate environmental disclosure is still rudimentary. Corporate environmental disclosure practices in Libya are shaped by external factors (indirect influences on the disclosure environment), such as the impact of political, economic and social factors, while internal factors (direct influences on the disclosure environment) impact on those involved in the disclosure process, affecting, for example, managers' perceptions and attitudes as they are the ones who decide what information is to be disclosed. The study also indicated that national culture might influence the level of corporate environmental disclosure in Libyan firms. This study recommended that the professional experience and educational background of accountants may be a significant determinant of disclosure practice.
Campbell (2004)	1	To evaluate the level of voluntary corporate social and environmental disclosure in the UK.	Legitimacy Theory	The content analysis approach was utilised to evaluate the level of CSR in the annual reports of 10 UK-based companies in five different sectors between 1974 and 2000.	UK	The findings demonstrated that there was an overall increase in disclosure level over the period, with a marked upturn in the late 1980s.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Mashat (2005)	Overall Aim	To examine CSR practices in Libya during the period 1999 to 2002 and whether social issues indicate changing attitudes of Libyan businesses. To explore the accountants' views and perceptions in terms of CSR practices of Libyan businesses.	Accountability Theory	Using the content analysis method to analyse the annual reports of different types of industry groupings, i.e. manufacturing companies, service companies, banks and insurance companies. To investigate the opinions of accountants regarding CSR, a questionnaire was also completed.	Libya	The results illustrated that the volume of CSR information disseminated is low compared to counterpart companies in the Western world. Most Libyan organisations disclose limited information to a limited set of stakeholders. Many reasons for this finding have been given by the author, and the weakness of the accounting profession and education in Libya could be the most important; culture, according to the findings, might also be an important reason.
Xiao et al. (2005)	1	To explore the impact of social and economic development on CSR by comparing annual reports provided by Hong Kong and UK companies.	Descriptive Approach	The content analysis approach was utilised to analyse 154 annual reports from 33 Hong Kong companies and 180 annual reports from 36 UK companies during the period from 1993 to 1997 in three different industries (property, banking, and utilities).	Hong Kong & UK	The study concluded that there was a significant difference between UK and Hong Kong companies in the three different industries. The difference was for the themes of health and safety, HR and environment, but not for the themes of energy or community. Also, there was a significant increase in the disclosure of fairness by Hong Kong companies than UK companies. This might be because of the shift made by UK companies from fairness disclosure towards mainly community and environmental disclosure.
Alciatore & Dee (2006)	1	To examine the level of mandatory environmental disclosures for a sample of petroleum corporations from 1989 to 1998.	Legitimacy Theory	Content analysis was used to examine the annual reports and Forms 10-K (10Ks) of 34 oil and gas U.S. firms.	U.S.	The study concluded that there was a significant increase in disclosure levels of the corporations sampled during the period from 1989 to 1998. However, it has been suggested that some of the companies may not have been providing complete disclosure of their environmental liabilities.

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Ratanajongkol & Low (2006)	1	To examine the extent and nature of CSR practices of the 40 largest Thai firms over the years 1997, 1999 and 2001.	Legitimacy Theory, Political Economy Theory and Economic Conditions	Content analysis was used to analyse the annual reports of 40 Thai companies listed on the stock exchange at 31 December 1997, 1999 and 2001.	Thailand	The results revealed that there was an overall increase in the level of CSR over the period among the top 40 Thai companies. However, the research data showed different trends in different industries. In Thailand CSR seems to be much lower than in the U.S., the UK and New Zealand, but higher than in Australia.
Belal & Owen (2007)	2	To investigate corporate managers' perceptions towards the current state of, and future prospects for, CSR in Bangladesh.	Legitimacy, Stakeholder and Political Economy Theories	Semi-structured interviews were conducted with senior managers from 23 Bangladeshi firms representing the multinational, local private and public sectors.	Bangladesh	The study findings reported that the main motivation behind current reporting practice lies in a desire on the part of corporate management to manage powerful stakeholder groups. Factors such as public pressure, notably on parent companies' instructions and demands from international buyers could also be other reasons for adopting CSR.
Golob & Bartlett (2007)	Overall Aim	To examine the difference between Australia and Slovenia in addressing CSR practices. In addition, to provide a review and a comparison of the CSR guidelines and reporting standards in both countries by which this communication is guided.	Stakeholder and Legitimacy Theories	In a comparative study between Australian and Slovenian companies, the cross-national comparative research method was utilised to observe the phenomena of CSR across two countries.	Australia & Slovenia	CSR reporting is voluntary in both countries. It appears that Australian reporting is shaped by the product, management and financial considerations, whereas Slovenian reporting is shaped by employee, community and environmental concerns. From both countries' perspectives, it seems to be important to increase reporting incentives to improve the quality of information disseminated and then increase the uses of information by stakeholders.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Narwal (2007)	1	To identify CSRD practices adopted by the Indian Banking Industry that may help to improve their overall performance.	Descriptive Approach	A questionnaire survey was employed in this study, distributed to 33 public-private sector banks in Northern Haryana (a state in Northern India), including its capital Chandigarh.	India	The results indicated that many CSRD activities such as women's development, the promotion of education by activities such as educational loans and scholarships, blood donation and tree plantation had been undertaken by the Indian Banking Industry. In addition, the findings showed that banks are concentrating mainly on balanced growth (different strata of society), health, environmental marketing and customer satisfaction as their core CSRD activities.
Silberhorn & Warren (2007)	1	To investigate how large German and British companies publicly define CSRD as well as why and how the notion of CSRD was advanced.	Stakeholder Theory	A qualitative content analysis was used to analyse the websites of 20 British and 20 German companies. Furthermore, to explore the significance behind their CSRD notions, senior CSRD managers from major German and British companies were involved in eight semi-structured telephone interviews.	Germany & UK	The study findings highlighted that global German and British firms generally act similarly in their development and provision of CSRD information. Corporate culture emerged as a determinant influence on the general perceptions towards CSRD functions and how the notion could be improved.
Dawkins & Ngunjiri (2008)	1	To compare the CSRD of firms concerning the environment, human relations, community, human rights and diversity in South Africa with that of firms in the leading economies represented by the Fortune Global 100.	Impression Management and Signalling Theory	Content analysis was used to evaluate the annual reports from the largest 100 companies listed on the Johannesburg Stock Index and the Fortune Global 100.	South Africa	Generally, the frequency and level of CSRD in South African companies was significantly higher than that of the Fortune Global 100, which indicates a greater willingness to convey social responsibility in their disclosure practices.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Jamali (2008)	Overall Aim	To investigate the interest of a CSRD approach in Lebanese and Syrian firms and test relevant hypotheses derived from the CSRD/stakeholder literature.	Stakeholder Theory	Interviews were held with all managers occupying top positions in 14 local and international companies operating in the Lebanon and 8 in Syria.	Lebanon & Syria	The findings revealed that stakeholder methodology offers clear benefits in deriving intuitive insights. Moreover, stakeholder management is affected by the relational attributes of stakeholders and the pressures they can exert on corporations.
Rizk et al. (2008)	Overall Aim	To explore the corporate social and environmental reporting (CSR) practices of Egyptian corporate entities.	Descriptive Approach	Content analysis was adopted to examine the annual reports of a random sample of 60 Egyptian firms for the fiscal year ended 2002. The sample was chosen from nine industries: beverages and tobacco, ceramics, chemicals, cement, pharmaceuticals, building materials and construction, textiles, utilities, and mills and storage.	Egypt	The results revealed that there were significant differences in reporting practices among the members of the nine industry segments surveyed.
Elmogla (2009)	Overall Aim	To investigate social accounting in a transition economy in Libya.	Stakeholder Theory	An analysis of 270 annual reports from 54 Libyan companies (both private and public) was conducted during the period from 2001 to 2005 using content analysis to turn the material into meaningful research data.	Libya	Libyan companies generally disclose small amounts of information relating to social responsibility. The volume of information is low compared with counterparts in developed territories. The study also asserted that professional accounting bodies in Libya should issue social and environmental standards to guide corporations adopting CSRD in their annual reports.

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Pratten and Mashat (2009)	Overall Aim	To explore CSRD practice in Libya and determine if it follows the Western capitalist model or has developed its own distinct characteristics resulting from influences of the Islamic and socialist environment in which it operates.	Descriptive Approach	Using a survey questionnaire, a group representing the Libyan accounting community was surveyed to provide their views on CSRD; these included academic accountants, financial managers, government officials, bank credit officers and external auditors. The annual reports of 56 Libyan businesses in sectors including manufacturing, banking, the service and insurance sector were also examined using content analysis.	Libya	The results suggest that the emphasis on CSRD in Libya is different from that to be found in the West. All of those surveyed agreed that the main reasons for undertaking CSRD were the provision of information to financial organisations to assist in the negotiation of financial facilities, the provision of information to tax authorities and to owners on the use of their funds; and to investors to assist with their investment decisions.
Aribi& Gao (2010)	2	To investigate the influence of Islam on CSRD in IFIs.	Descriptive approach “Islamic” Perspective	The content analysis approach was employed to examine the annual reports of 21 CFIs and 21 IFIs operating in the Gulf region.	Gulf region	The results presented significant differences in the level and the extent of the disclosure between IFIs and CFIs, largely due to the disclosure made by IFIs of religion-related themes and information, including Sharia supervisory board reports, the “Zakah” and charity donations, and zero-interest loans.
Potluri et al. (2010)	1	The study endeavours to investigate the nature and attitudinal displays of Kazakhstan companies regarding CSRD to examine the perceptions of Kazakh employees, customers and the general public about their companies’ socially responsible activities.	Descriptive Approach	Questionnaires and informal personal interviews of 50 Kazakhstan companies from both manufacturing and service sectors were used to collect data.	Kazakhstan	The findings illustrated a slight difference in perception between the Kazakh corporate sector and their stakeholders on CSRD on account of the present-day economic crisis. None of the employees, customers or general public uttered any abnormal displeasure against the companies.

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Arevalo & Aravind (2011)	Overall Aim	To investigate the reported drivers and barriers to the implementation of CSRD practices in India.	Stakeholder Approach	An email questionnaire was employed to survey top-level managers from a sample of companies currently engaging in CSRD practices, representing a variety of industry sectors.	India	The results showed that the most popular approach to CSRD among Indian organisations was the stakeholder approach, followed by the ethical, statist, and liberal approaches. Ethics and values were considered as the most significant motivators for Indian firms. However, the most significant obstacles were those related to a lack of resources, followed by barriers related to the complexity and difficulty of implementing CSRD and finally, lack of management support at both top and middle levels.
Ahmad & Mohmes (2012)	3	To gain insights into the preparedness of Libyan financial auditors to handle CSRD within the conventional auditing framework.	Descriptive Approach	A survey questionnaire was employed for this study to explore the perceptions and experiences of 93 practitioners in the 27 largest auditing offices in Tripoli.	Libya	The study concluded that the scarcity of legal professional standards and guidelines by central authorities, confidential information and administrative difficulties, along with a lack of expertise, qualifications and training in the field of environmental auditing could be considered as obstacles, and have prevented Libyan organisations from engaging in CSRD practices.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Bayoud et al. (2012b)	Overall Aim	To investigate the relationship between CSR and employee commitment.	Stakeholder Theory	The interview method was utilised to collect data from 31 financial managers and information managers of 22 organisations in Libya.	Libya	The results revealed that there is no relationship between CSR and environmental and employee disclosures, and employee commitment in Libyan companies. Companies are not concerned with the effects of CSR on their business outcomes. Due to the absence of statutory obligations for companies to improve their social disclosure practices, there is no motivation to report CSR practices in their annual reports.
Ishwerf (2012)	Overall Aim	To explore the perceptions and requirements of a wide group of stakeholders in relation to corporate environmental responsibility and disclosure in Libya.	Stakeholder Approach	A series of semi-structured interviews was conducted with individuals and senior representatives of various stakeholder groups. Content analysis was used to turn qualitative data, which was collected via open-ended questions, into numerical data using NVivo software.	Libya	The results indicated that corporate environmental disclosure practice is viewed as negative and weak. A difference in perception and the requirements of stakeholder groups towards corporate environmental disclosure was identified from the data collected. The results also indicated that lack of legal requirements, absence of demand, lack of knowledge and awareness, fear of bad publicity, companies' emphasis on economic performance, the sensitivity and confidentiality of the information, the absence of pressure by government states, and the absence of NGOs appeared to be impeding CSR practices.

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Eljayash et al. (2013)	Overall Aim	To examine the differences in environmental disclosure practices between local and foreign oil and gas corporations in the extractive sector in Arab petroleum exporting countries.	Descriptive Approach	This study employed the content analysis approach to measure the level of ED in the annual reports of the selected companies from 2008 to 2010.	Arab Petroleum Exporting Countries	The findings show that in spite of a slight increase in the ED practices in domestic firms, the differences in disclosure practices are still significant when compared with international companies.
Zerban (2013)	2	To explore the Islamic perspective concerning social and environmental accounting.	Descriptive Approach "Islamic" Perspective	Making a comparison between Sharia standards and conventional standards.	Saudi Arabia	The findings indicated that accountability from the Islamic accounting perspective is more in alignment with the environment, and Islam is not a religion with spiritual values only but it is a way of life.
Akbas & Canikli (2014)	1 & 2	To examine the status of the environmental disclosure of firms operating in Turkey.	Descriptive Approach	Content analysis was employed to measure the level of environmental disclosure in the annual reports of 62 non-financial firms listed on the BIST-100 index in 2011.	Turkey	The findings revealed that despite a decrease in the total number of firms disclosing environmental activity during the period 2010 to 2011, there was a dramatic increase in the volume of environmental disclosure.
Aldrugi & Abdo (2014)	Overall Aim	To explore the key motives for oil and gas companies operating in Libya for providing CED practices in their annual report.	Descriptive Approach	A survey questionnaire was used as the main method for data collection. A total of 115 questionnaires were collected from 43 local and foreign companies operating in the Libyan oil and gas sector.	Libya	The results revealed that companies considered issues such as reputation, expectations of society, legal requirements, pressures of society and economic factors as motives that encouraged them to engage in CED practices.
Mahmes (2016)	2	To provide an integrated analysis of the interrelations between CED and economic performance in the Libyan context. The study examines the influence of CED on economic performance in Libya.	Descriptive Approach	The study was conducted on 8 of the largest companies operating in the manufacturing sector in Libya. A survey questionnaire was used to collect data.	Libya	The results indicated that there was a significant correlation between a company's environmental disclosure and its economic performance, suggesting that the better the economic performance of a company, the greater its social responsibility.

Previous Relevant Studies of CSRD and Company Characteristics

Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Trotman & Bradley (1981)	2	To identify whether characteristics of companies, such as size, systematic risk, social constraints and management decision horizon may be associated with their CSRD practices.	Descriptive Approach	The content analysis approach was used to examine the annual reports of 207 of the largest 409 companies listed on the Australian Associated Stock Exchange.	Australia	The findings illustrated that there was a positive association between the amount of social responsibility disclosure and the size of the company. However, companies which provided CSRD information were, on average, larger in size, had a higher systematic risk and placed stronger emphasis on the long term than those which did not.
Cowen et al. (1987)	2	To explore the relationship between a number of characteristics of corporate size, profitability, industry type and presence of a social responsibility committee and specific types of social responsibility disclosure.	Instrumental Approach	The annual reports of 134 U.S. firms chosen from 10 different industries were used to consider the influence of four independent variables on the number of disclosures in each of seven categories (environment, energy, fair business practices, HR, community involvement, safety and other disclosures).	U.S.	The results suggested that company size and industry type were found to be associated with certain categories of reporting, while the existence of a company social responsibility committee appeared to be associated with one particular category of disclosure.
Patten (1991)	2	To explore whether voluntary social disclosures included by corporations in their annual reports are related to either public pressure or profitability measures.	Legitimacy Theory	The study utilised content analysis to measure the volume of CSRD in the annual reports of 128 firms in 1985.	UK	The findings show that size and industry categories are significant explanatory variables whereas a number of profitability variables are not.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Roberts (1992)	2	To empirically investigate the validity of stakeholder theory to explain one specific CSR practice.	Stakeholder Theory	Ullmann's framework was adopted to establish a corporate social responsibility disclosure model and then test it.	U.S.	The findings reported that stakeholder theory is an appropriate foundation for empirical analyses of CSR practices and is consistent with the framework developed by Ullmann (1985). Factors such as stakeholder power, the age of a corporation, strategic posture, and economic performance, according to the findings, are significantly related to the volume of CSR.
Hackston & Milne (1996)	2	To provide an up-to-date description of New Zealand companies' CSR practices.	Multi-Theoretical Perspective	Content analysis was used to measure the volume of CSR practices of the annual reports from the largest 47 organisations listed on the New Zealand Stock Exchange at 31 December 1992.	New Zealand	The results revealed that both size and the industry are significantly associated with the amount of disclosure, while profitability is not. The results also indicate that the size-disclosure relationship is much stronger for companies in a high-profile industry than for those in a low-profile industry.
Adams et al. (1998)	2	This study explores whether determinants, such as company size, industrial grouping and country of domicile have any influence on all categories of CSR information.	Legitimacy Theory	Content analysis was adopted in this study to examine a sample of 150 annual reports of the largest 25 companies from six European countries. A questionnaire was also used to provide more understanding regarding employee, environmental and ethical information which might be disclosed by firms.	A group of six Western European countries: France, Germany, The Netherlands, Sweden, Switzerland, and the UK.	The study reported that factors (company size, industrial grouping and country of origin) have an impact on CSR patterns. Furthermore, very large firms probably have more advantages to disclose all types of CSR information.
Alnajjar (2000)	2	To investigate and evaluate voluntary social responsibility disclosure made by companies in their annual reports to provide evidence of the link between certain corporate characteristics and CSR.	Descriptive Approach	The content analysis approach was utilised to measure the nature and extent in the annual reports of the U.S. Fortune 500 firms.	U.S.	The study found that profitability and corporate size have a highly significant influence on the level of CSR reporting and disclosure practices while the industry group does not.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Adams (2002)	2	To explore any internal factors influencing the extent and nature of ethical, social and environmental reporting.	Multi-theoretical Approach	Interviews were utilised within seven large multinational companies in the chemical and pharmaceutical sectors of the UK and Germany.	UK & Germany	The findings indicated that the process of reporting and decision-making appears to depend on country of origin, corporate size and corporate culture. Aspects such as the degree of formality versus informality, the departments involved and the extent of engagement of stakeholders appear to be influenced by these variables. The study highlights the lack of explanatory power of the existing social reporting theories.
Gao et al. (2005)	2	To investigate the patterns and determinants of CSRD practices in the context of Hong Kong.	Descriptive Approach	The content analysis method was used to analyse 154 annual reports of 33 HK listed firms from 1993 to 1997.	Hong Kong	The study found a positive correlation between company size, industry type and the volume of CSRD. Industry type also had an influence on the content theme and location of CSRD practices.
Smith et al. (2005)	2	To explain differences in social disclosure between countries.	Stakeholder Theory	The content analysis approach was used to analyse the annual reports for 32 Norwegian/Danish companies and 26 U.S. companies in the electric power generation industry for 1998 and 1999.	Norway, Denmark and U.S.	The findings revealed that the volume of CSRD in Norway/Denmark is higher in the areas of the environment, HR, product safety, and shareholder rights than in the U.S. For large companies, companies from countries with a stakeholder orientation have more information related to social issues in their annual reports compared to firms from countries with a shareholder orientation. For medium-sized companies it was harder to interpret. No significant difference was seen between medium and small firms.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Wanderley et al. (2008)	2	To address the main question as to whether CSRD on corporate websites is influenced by country of origin and/or industry sector.	Descriptive Approach	The content analysis method was employed to analyse the corporate websites from a list of the 127 largest corporations from different emerging countries.	Brazil, Chile, China, India, Indonesia, Mexico, Thailand and South Africa.	The study found both country of origin and industry sector have a significant influence over CSRD on the companies' websites.
Liu & Anbumozhi (2009)	2	To explore the determinants affecting the volume of CSRD practice. This study also sought to develop a stakeholder approach and analyse the CSRD behaviours of Chinese listed companies.	Stakeholder Theory	The content analysis approach was utilised to analyse the annual reports of Chinese listed companies in 2006.	China	The findings indicated that a company's social sensitivity and size are currently the major significant determinants influencing their CSRD level. On the other hand, there is no significant influence of economic performance on the volume of CSRD. The findings also illustrated that the primary contributing determinant leading to CSRD in China is to raise the corporate profile and to alleviate concerns from the government.
Rettab et al. (2009)	2	To examine the link between corporate social responsibility activities and organisational performance.	Descriptive Approach	2,200 survey questionnaires were emailed and/or faxed to respondents from 280 firms operating in Dubai.	UAE	The results showed that corporate social responsibility has a positive relationship with all three measures of organisational performance: financial performance, employee commitment, and corporate reputation.
Reverte (2009)	2	To analyse whether a number of firm and industry characteristics, alongside media exposure, are considered to be factors that influence levels of CED.	Multi-theoretical Approach	Content analysis was applied to analyse the annual reports of those firms covered by the Observatory on Corporate Social Responsibility report, i.e. Spanish firms listed on the Madrid Stock Exchange and included in the IBEX35 index. Web pages for the two main Spanish business newspapers ('Expansio'n' and 'Actualidad Econo'mica') were also analysed.	Spain	The results demonstrated that companies with higher levels of CSRD present a statistically significant larger size and higher media exposure, and belong to more environmentally sensitive industries, as compared to firms with lower CSR ratings. Furthermore, the findings concluded that determinants that influence CSRD of Spanish listed firms are not fundamentally different to those in other regions.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Galani et al. (2011)	1 & 2	To evaluate the volume of disclosure in the annual reports of non-financial Greek firms and to empirically examine the impact of several of these firms' characteristics on the extent of mandatory disclosure.	Multi-theoretical Approach	Content analysis was adopted to measure the level of disclosure in the 2009 annual reports of 43 Greek companies listed on the Athens Stock Exchange.	Greece	The findings illustrated that firm size is significantly positively associated with the level of disclosure. In contrast, age, profitability and industry type were found to be insignificant in explaining the variation in mandatory disclosures.
Uwalomwa (2011b)	2	To examine the relationship between management ownership and the level of CSR of listed firms in Nigeria.	Descriptive Approach	Content analysis was used to analyse the annual reports of 35 listed firms for the period 2006-2010.	Nigeria	Results indicated that the managerial ownership structure has a significant positive impact on the level of CSR among firms, suggesting that the higher the proportion of the directors' equity interest in a firm, the more the firm will be socially friendly to the environment in which it operates.
Abreu et al. (2012)	2	To identify the influence of three variables (country location, firm size and position in the value chain) on the adoption of CSR practices.	Descriptive Approach	An email questionnaire survey was employed in this study, distributed to senior managers of 203 Brazilian and 156 Chinese textile corporations.	Brazil & China	The findings demonstrated that neither Brazilian nor Chinese textile companies adopt CSR practices in their strategic plan. Although the Brazil, Russia, India and China (BRIC) Nations have common characteristics, each of these nations has its own culture and different CSR. The findings also showed that corporation size and position in the value chain exert significant influence but to a lesser extent than the country variable. The study argued that the CSR differences between countries result from the unique historical evolution of their national business systems.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Esa and Ghazali (2012)	2	To investigate the level of CSRD and to determine whether corporate governance attributes influence CSRD in the corporate annual reports of Malaysian government-linked companies (GLCs).	Descriptive Approach	The annual reports of 27 Malaysian GLCs were analysed using content analysis for the years 2005 and 2007.	Malaysia	The results indicated that there was an increase in the level of CSRD of Malaysian GLCs in 2007 as compared to 2005 and the increase was statistically significant. The results also revealed that board size was a significant factor influencing the extent of CSRD in annual reports.
Thorne et al. (2014)	2	To examine the determinants of social reporting quality and empirically test the ability of the theory to explain disclosure quality in an emerging economy.	Stakeholder Theory	The questionnaire survey was employed in this study, distributed to a sample of 246 companies listed on the Taiwan Stock Exchange.	Taiwan	The study found that the quality of disclosure of Taiwanese firms is generally unsatisfactory, being particularly inferior in areas related to environmental impact and climate change mitigation. Such inadequacy is due to insufficient legislation and lax enforcement of existing regulations. The reporting quality of firms seems to be influenced by stakeholder power, strategic posture, economic resources and company size.
Ali et al. (2017)	2	To review the literature for the factors driving CSRD in both developed and developing countries.	Theory Neutral	The study conducted systematic searches in Google Scholar using different keywords related to CSR and disclosure.	Across developing and developed countries	The study found that characteristics such as company size, industry sector, profitability, and corporate governance mechanisms predominantly appear to drive the CSRD agenda. Furthermore, political, social, and cultural factors influence the CSRD agenda. The study also found crucial differences between the determinants of CSRD in developed and developing countries.

Previous Relevant Studies of CSR and Accounting Education and Profession

Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Gray (1988)	3	To examine the extent to which international differences in accounting, with specific reference to company financial reporting systems, may be explained and predicted by differences in cultural determinants.	Theory of Cultural Influence	The study established a framework and developed hypotheses linking culture with the development of accounting attitudes and systems internationally, based on the cross-cultural work of Hofstede (1980, 1983). In this model, societal values were determined by ecological influences modified by external factors such as international trade and investment, conquest, and the forces of nature.	Across Countries	The most important societal values at the level of the accounting subculture would seem to be uncertainty avoidance and individualism. While power distance and masculinity are also significant to some extent, masculinity appears to be of somewhat lesser importance in the system of accounting values. A close relationship with power distance also seems likely in that high power-distance societies are likely to be characterised by the restriction of information to preserve power inequalities. The study indicated that cultural influences have been generally subsumed in the predominant concern with economic factors, but this has not been made explicit. The influence of culture on accounting would seem to have been largely neglected in the development of ideas about international classifications.
Bebbington et al. (1994)	3	To explore and examine the attitudes of accountants towards environmentally sensitive accounting.	Descriptive Approach	A postal survey questionnaire was employed as the main method of data collection. The survey was addressed to the finance directors of the 1,000 top UK companies. A series of interviews with senior executives was also conducted.	UK	Results confirmed that accountants have low levels of involvement in their company's environmental activities and appear to experience a conflict between their awareness of environmental issues and an inability to translate this into action within their corporate life.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Collison (1996)	3	To report on and synthesise the opinions and experiences of a range of accounting professionals about the environmental issues of corporations.	Descriptive and Exploratory Approaches	Semi-structured interviews were conducted to examine the views of professionals of the Big Six and other large national accounting firms.	UK	The findings indicate that environmental activities can have vital implications for financial statements and should be of concern to those who express opinions on them, suggesting that the more the audit profession acknowledges the environment, the more business decisions will reflect environmental awareness. All those interviewed acknowledged the growing importance of environmental awareness in the work of accountants. The accounting profession was found to be an important determinant in shaping society's reaction to its environmental concerns, suggesting that the more the profession's own response is understood, the greater is its potential to serve a constructive role. Educational initiatives were also deemed to be an important factor affecting CSR practices.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Yapa (1999)	3	To analyse the professional accounting environment in Brunei Darussalam with particular reference to the organisation of practitioners.	The functionalist, interactionist and critical theories of the professions, as synthesised by Willmott (1986) were adopted.	A theoretical approach and analysis of the reality of the profession with an appreciation of the prior literature.	Brunei	The study revealed that accounting education and training is instructive. Accounting training and degree programs at the University of Brunei Darussalam are linked to some UK universities. It is indicated that there is virtually no organised accounting profession in Brunei, at least not in the sense that a Western observer might expect. There are no local accounting standards in Brunei. The lack of control and autonomy on the part of the Brunei Institute of Certified Public Accountants (BICPA) is linked to the rather unique features of the Bruneian political economy, which creates markets for accounting labour quite different from those observable in the UK. The Brunei Institute of Certified Public Accountants cannot make a defensible claim to be the provider of local accounting expertise. There are no legal requirements for practising accountants to become members of BICPA. To sum up, the study believes that the political, social and economic context along with the legal system are very important elements influencing the accounting profession in a given country.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Boyce (2000)	3	To consider possibilities for financial, social and environmental accounting in public discourse and decision-making. In particular, the use of accounting to create environmental and social visibilities, and to facilitate discourse and debate, is examined.	Descriptive Approach	The paper involves an exploration of official independent reports leading to the proposal, considering the various factors taken in the decision, how the processes were reported and accounted for. In particular, the treatment of financial/economic factors is examined and compared and contrasted with the treatment of social/environmental factors.	Iceland	The study suggests that there was a tendency for the perceived macro benefits at the level of the state economy to be privileged over the local social and environmental costs. A useful role for environmental and social accounting may be to make visible a range of costs and benefits at all levels, and to expose the positions and priorities of interested parties.
Wilmshurst & Frost (2001)	3	To explore the role of accounting and the accountant in the Environmental Management System (EMS).	Descriptive Approach	A postal questionnaire was employed, surveying the perspectives of chief executive officers (CEOs) and chief financial officers (CFOs) from the top 500 listed Australian companies.	Australia	The results suggest that there would be an important role being undertaken by the accountant in a minority of companies' environmental management systems. Respondents believe that the environment is an important issue, and recognise the need for a business response. They identified roles that the accountant could undertake as part of an environmental management team within the organisation. Although a role can be prescribed, and actual environmental accounting techniques identified, there is still limited participation of the accountant in the EMS. This may be explained by the limited motivation from accountants to be involved in such practices.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Lodhia (2003)	3	To outline the potential roles of accountants regarding environmental issues through the environmental accounting mechanism in the South Pacific nation of Fiji.	Descriptive Approach	Semi-structured interviews were utilised to gather data. The interviews were undertaken with individual practitioners in the major accounting bodies in Fiji.	Fiji	The findings of this study show that accountants are conspicuously uninvolved in the social and environmental accounting practices and reporting of corporations. This can be attributed to their lack of competence in environmental matters and the voluntary nature of the present environmental disclosure practices. The study suggests that comprehending the nature of the contemporary environmental disclosure practices in a developing country might enhance the understanding of such phenomenon in the context of developed or developing countries, or even the specific context in the developing area in which such a mechanism operates.
Nyquist (2003)	3	To present an investigation of how the new demands for auditing environmental information in the administrative reports are perceived by Swedish accountants.	Descriptive Approach	A postal questionnaire was adopted, surveying the perspectives of 123 authorised public accountants towards environmental accounting and disclosure in Sweden.	Sweden	The findings indicate the positive attitudes of accountants towards environmental information, suggesting an increase in the amount of environmental disclosure companies produce in the future. However, accountants as a whole are found to be ill-equipped to respond to new challenges. Accounting education is found to be an important factor related to the level of environmental disclosure.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Kuasirikun (2005)	3	To explore the perceptions and attitudes of current accounting practices towards social and environmental accounting of accounting practitioners in Thailand. The study also discusses the possibility of whether a new accounting perspective that embraces social and environmental issues can be achieved by professionals in Thailand, casting light on what the underlying factors that might influence and/or limit the possibility of such change.	Socio-political Perspective	Both a questionnaire and in-depth interview were applied in this study. 100 questionnaires were distributed while 18 interviews were conducted with accounting-related professionals. The questionnaire participants and interviewees were two different groups of people.	Thailand	The findings show that accountants, auditors, and accounting-related professionals in Thailand have positive attitudes regarding CSR. The findings also reveal that not only a potential possibility towards social and environmental accounting can be achievable, but also how the currently influencing determinants that hinder the future development of the accounting profession may be overcome.
Afifuddin and Siti-Nabiha (2010)	3	To discuss the issues of accounting and accountability in religious organisations, and specifically in Islamic religious establishments.	Accountability and Islamic Approach	A review of the Islamic principles of accountability derived from Islamic law.	Muslim Society	It has been illustrated that religious organisations play an important role in society. Faith-based organisations have some particular characteristics that distinguish them from business organisations. Religious faith-based organisations are more focused on matters of social service. Certain phenomena, such as donations, are likely to occur in the religious faith-based sector. Much of their work deals with issues pertaining to the soul, which are not easily measured. Religious organisations are also in contrast with the narrower focus of profit-making organisations.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Elsayed and Hoque (2010)	3	To examine how international environmental factors, such as intensity of global competition and international accounting standards influence a company's voluntary disclosure levels.	Contingency Theory	A mail questionnaire survey and content analysis were used to examine the annual reports of the top 100 non-financial companies listed on the Egyptian Stock Exchange (ESE) for 2004–2005. Managers' perceptions of international environmental factors were also investigated using a postal questionnaire survey.	Egypt	Findings reveal that the level of a company's voluntary disclosure is positively and significantly associated with compliance with international accounting standards. In contrast, no significant association is found between voluntary disclosure levels and the perceived intensity of global competition.
Jones (2010)	3	To synthesise the prior literature into a model to provide a theoretical justification for environmental accounting and reporting. Also, to investigate the implications of the theoretical model for organisations and accountants.	Multi-layered Theoretical Model	A review of prior literature.	UK	It was highlighted that there is an urgent need for managers and accountants to take immediate action regarding environmental accounting. There is also a need to experiment at once with new environmental accounting systems to measure, capture and disclose corporate environmental impacts. The theoretical framework implies that as part of the discharge of their stewardship function, organisations should disclose their environmental performance to stakeholders.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Islam & Dellaportas (2011)	3	To explore the attitudes of accountants towards CSR in a developing country such as Bangladesh. The study also investigates the role of the accounting profession in the development of CSR.	Institutional and Professionalisation Theory	To elicit accountants' views, an email questionnaire was employed, surveying the views of the President and another 250 members of the Institute of Chartered Accountants of Bangladesh (ICAB) towards CSR practices.	Bangladesh	It appears that accountants have positive attitudes towards CSR. However, progress is limited without direct intervention from professional and legislative authorities. The lack of guidance from local professional bodies' regulatory agencies was a major factor that led to the neglect of CSR policy and practices in developing nations. The study, therefore, concluded that the adoption of international accounting standards is essential to place CSR practices on the professional institutions' agenda in developing countries. It is a distinctive feature of the professionalization of accounting.
Kamla et al. (2012)	3	To offer insights into Syrian accountants' attitudes towards, and perceptions of, social accounting in Syria with particular attention to its role, future development and implementation.	The study is informed by reflection on Gallhofer and Haslam's (2003) critical perspective on accounting.	An analysis of interviews of Syrian accountants was used. Contextual analysis and an appreciation of the prior literature was also undertaken.	Syria	Interviewees perceived the important role for social accounting in enhancing well-being in the context. They are reluctant to see the development and implementation of social accounting in Syria as an urgent issue. Accountants' perceptions in Syria were found to be shaped by developments in Syria's socio-political and economic context, encompassing cultural specificities, including Islam.

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Author(s) & Date	Overall Aim or Related Objective(s)	Objective(s)	Theoretical Perspective	Research Method(s)	Country(ies)	Conclusion
Yusoff et al. (2014)	3	To investigate and interpret the possible link between culture and the perceptions of accountants on corporate environmental disclosure practices on a two-country basis, i.e. between Malaysia and Australia.	Hofstede's (1980) and Gray's (1988) cultural value framework	Interviews conducted with corporate accountants in publicly listed companies in Malaysia and Australia.	Malaysia & Australia	The findings show that corporate environmental reporting practices in both countries are influenced by cultural values, in particular collectivism, high uncertainty avoidance, uniformity, conservatism and secrecy.

Appendix 3.1: Data Analysis

Descriptive Statistics Analysis

Descriptive statistics are used to describe the basic features of the data. Descriptive statistics make research results clear and concise (Healey, 1990) and are a way of reducing a large volume of quantitative (numerical) data, measurements or words into a simpler summary (Berenson et al., 2012). They provide simple summaries of the sample and the measurements (Healey, 1990). Numerical summaries give measures of central tendency, which usually include the mean, standard deviation and minimum and maximum values (Curwin and Slater, 2008). These methods were used in this research. Descriptive statistics have been widely employed in the field of CSR by, for example, Abu-Baker & Naser, 2000; Gao et al., 2005; Silberhorn & Warren, 2007; Liu and Anbumozhi, 2009; Elsayed and Hoque, 2010; Bayoud et al., 2012a and b).

Data Analysis of the Annual Reports

It was also important to ascertain whether the data collected by content analysis satisfied parametric or non-parametric assumptions before testing. The results of the normal distribution test confirm that the data collected by content analysis follow a normal distribution. The skewness and kurtosis tests provide results of 0.584 and -1.233 respectively (Appendix 3.1.1). The Kolmogorov-Smirnow test gave a p-value = 0.062, demonstrating that the distribution is normal (Appendix 3.1.2).

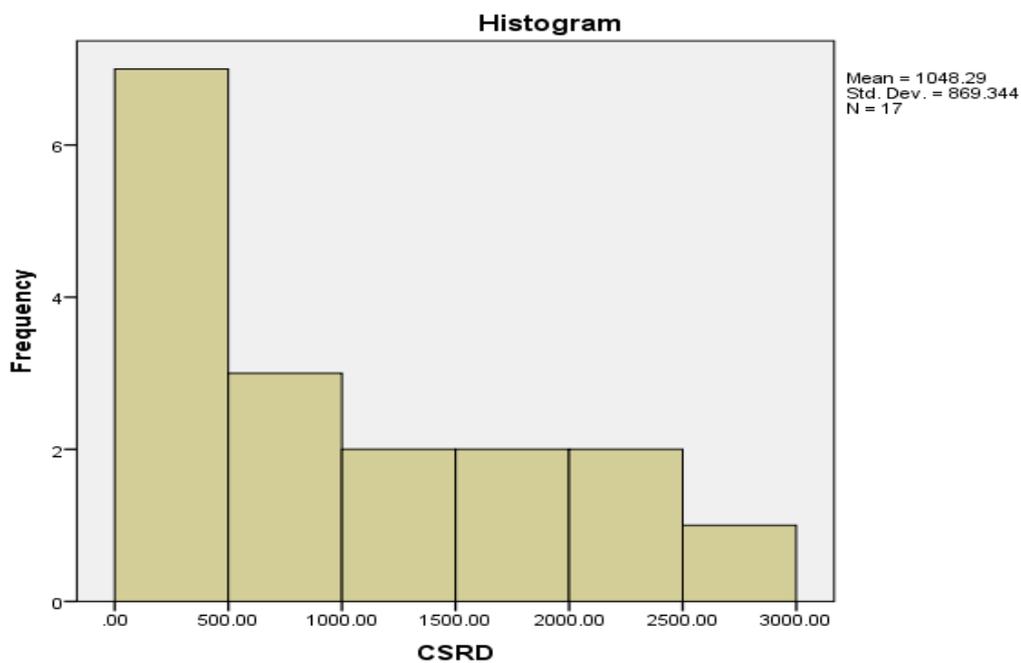
Appendix 3.1.1 Normal Distribution Test for the Content Analysis Data

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
CSR	17	100.0%	0	0.0%	17	100.0%

Descriptives

		Statistic	Std. Error	
CSRD	Mean	1048.2941	210.84691	
	95% Confidence Interval for Mean	Lower Bound	601.3186	
		Upper Bound	1495.2696	
	5% Trimmed Mean	1011.9379		
	Median	890.0000		
	Variance	755759.096		
	Std. Deviation	869.34406		
	Minimum	138.00		
	Maximum	2613.00		
	Range	2475.00		
	Interquartile Range	1680.50		
	Skewness	0.584	0.550	
	Kurtosis	-1.233	1.063	

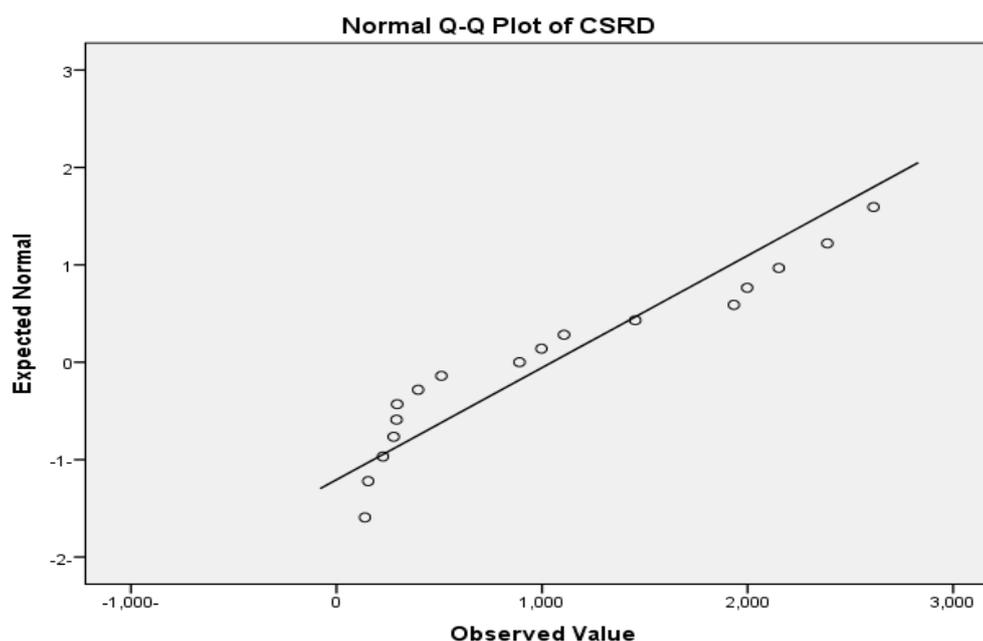


Appendix 3.1.2: Kolmogorov-Smirnow Test for the Content Analysis Data

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CSRD	0.203	17	0.062	0.868	17	0.020

a. Lilliefors Significance Correction



Consequently, parametric statistical tests, namely a t-test and One-Way ANOVA, were employed to analyse the data from the content analysis (Pallant, 2010; Field, 2013). The t-test is a very useful alternative to a Mann-Whitney test when the assumption of normality is satisfied (Curwin and Slater, 2008). It allows for testing the null hypothesis that two groups of underlying samples belong to the same population. The statistical T table for a normal distribution indicates that 95% of observations is 2.160. Using a 0.05 level of significance, if a calculated T value is greater than 2.160 and the p-value less than 0.05, the null hypothesis will be rejected and the differences are statistically significant. The test was used to identify whether the differences in the amount of CSRD between pairs of variables (old companies and new companies; public companies and private companies; onshore companies and on and offshore companies) for each

year are significant or not. It was employed to test the validity of the following null hypothesis:

The differences in the average volume of CSRD between companies in terms of their age, privatisation and activity location are not statistically significant.

The One-way ANOVA test is also used in this thesis. It is the parametric version of the non-parametric Kruskal-Wallis test. It allows for testing the null hypothesis that three or more groups of underlying samples belong to the same population. The test was undertaken to determine whether there is a significant difference or not regarding the average volume of CSRD between companies in terms of their size, ownership structure and activity type. The statistical F table for a normal distribution indicates that 95% of observations is 3.01. Using a 0.05 level of significance, if the calculated F value is greater than the critical F value (3.01) and the p-value is less than 0.05, the null hypothesis will be rejected and the differences are statistically significant. This parametric test was employed to test the validity of the following null hypothesis:

The differences in the levels of CSRD between companies in terms of their size, ownership structure and activity type are not statistically significant.

Questionnaire Data Analysis

Cronbach's alpha is a measure of internal consistency (reliability), that is, how closely related a set of items are as a group. It is most commonly and relevantly used in a survey questionnaire based on the Likert scales and a researcher's wish to determine if the scales are consistent (Cronbach, 1951; Algeru, 2011). The internal consistency analysis is the first step in the quality control of conducting research relying on a survey questionnaire (Algeru, 2011). Technically speaking, Cronbach's alpha is not a statistical test - it is a coefficient of consistency. The reliability coefficient of alpha ranges between 0 and 1, suggesting that the closer to 1 the value is, the more reliable it is. Cronbach's alpha has been widely used in previous CSRD studies (see, for example, Vitell et al., 2003; Waldman et al., 2006; Turker, 2009; Aldrugi, 2013).

The normal distribution test showed that the data collected by survey questionnaire do follow a non-normal distribution. The skewness and kurtosis tests provide results of 0.584 and -1.233 respectively (Appendix 3.1.3). When the Kolmogorov-Smirnow test was applied, it gave a p-value = 0.002, indicating that the distribution is non-normal (Appendix 3.1.4). Accordingly, non-parametric statistical tests are employed to analyse the data from the survey questionnaire, namely the Mann-Whitney test and Kruskal-Wallis test (Pallant, 2010 and Field, 2013).

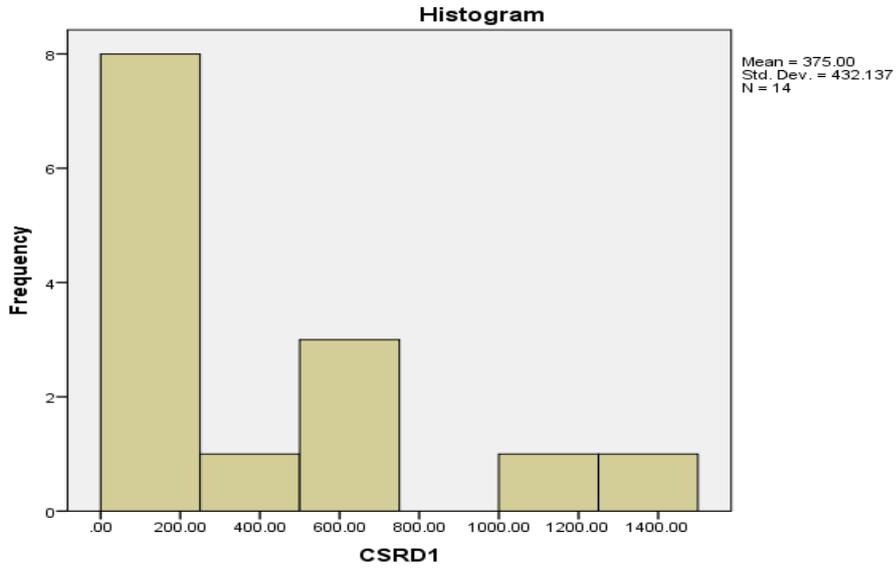
Appendix 3.1.3: Normal Distribution Test for the Survey Questionnaire Data

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
CSRD1	14	100.0%	0	0.0%	14	100.0%

Descriptives

		Statistic	Std. Error
CSRD1	Mean	375.0000	115.49345
	95% Confidence Interval for Mean		
	Lower Bound	125.4916	
	Upper Bound	624.5084	
	5% Trimmed Mean	338.5556	
	Median	164.0000	
	Variance	186742.308	
	Std. Deviation	432.13691	
	Minimum	0.00	
	Maximum	1406.00	
	Range	1406.00	
	Interquartile Range	495.25	
	Skewness	1.384	0.597
	Kurtosis	1.336	1.154

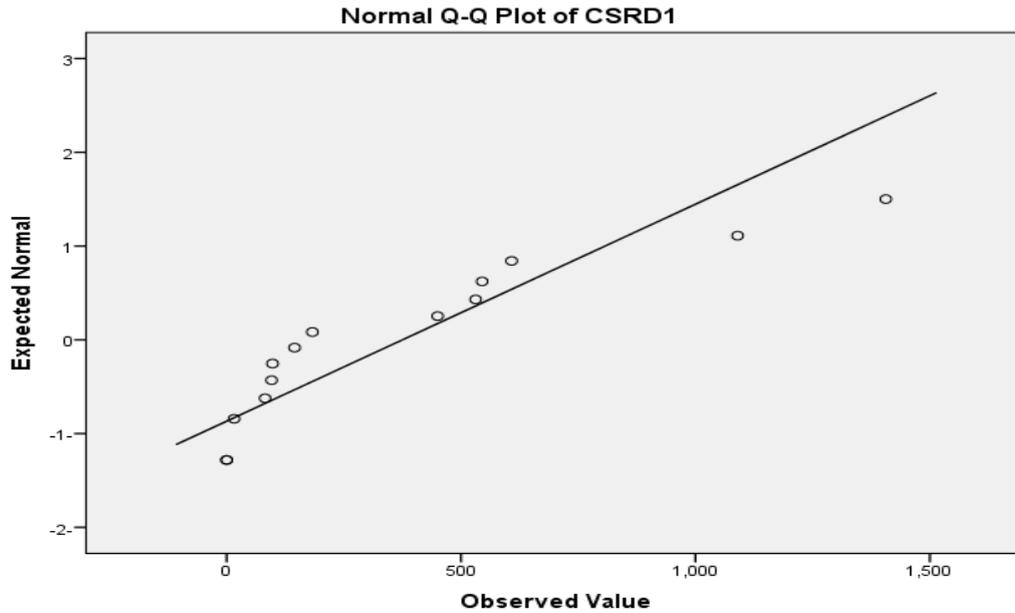


Appendix 3.1.4: Kolmogorov-Smirnov Test for the Survey Questionnaire Data

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
CSRD1	0.243	14	0.025	0.818	14	0.009

a. Lilliefors Significance Correction



The Kruskal-Wallis test is a non-parametric test that allows the comparison of three or more independent groups that have been drawn from the same population (Field, 2013). It is an equivalent test to the One-way ANOVA in the parametric assumption and an extension of the Mann-Whitney test. Zikmund (2003) states that the Kruskal-Wallis test is appropriate for calculating the differences in the population mean. The test examines the hypothesis that specific independent groups are the same against the alternative hypothesis that one or more of the groups differ from the others. It tests the degree of significance between the groups of respondents in terms of their declared responses. This technique is used to identify whether the perceptions of the variables investigated used in the survey are identical for all target groups. It was applied to test the validity of the following null hypothesis:

H₀: The perceptions of the issue or variable under investigation are not identical for all groups that participated in the survey questionnaire.

The Mann-Whitney test is a non-parametric test that is used to identify if there is a statistically significant difference between the two population means that come from the same population (Zikmund, 2003). It is the alternative test to the independent sample t-test (Curwin and Slater, 2008). The standardised normal distribution reveals that about 95% of cases lie within ± 1.96 standard deviations from the mean. Using a significance level of 5%, the null hypothesis will be accepted if the calculated Z value is between -1.96 and +1.96 and the p-value is larger than 0.05. The test is used to identify whether the differences in the perceptions between pairs of variables (accounting qualification and non-accounting qualification; professional qualification and non-professional qualification; training programmes and non-training programmes; academic posts and non-training posts; old companies and new companies; private companies and public companies; onshore companies and on and offshore companies) are statistically significant or not. It was employed to test the validity of the following null hypothesis:

H₀: The differences in the perceptions of the issue under investigation between each pair of variables are not statistically significant.

Spearman correlations analyses were carried out to identify the correlation between the respondents' views regarding the CSRD and what they think about the various

theoretical approaches adopted in explaining this phenomenon. The independent variables are the pure-economic approach and the social and political economy approaches, (stakeholder demands and power, societal expectations, and socio-political and economic approach). The test suggests that the closer the coefficient is to 1.00, the stronger is the correlation between the dependent and independent variables. In line with a number of studies in the social sciences in general and CSRD in particular (Abu-Baker and Naser, 2000; Haniffa and Cooke, 2005; Rettab et al., 2009; Ahmad and Mohmes, 2012; Al-Drugi and Abdo, 2012), the data are analysed at confidence levels of 95% and a significance level of 5%. The differences are statistically significant if the p-value is less than 0.05 (Field, 2013). As the data collected by content analysis is normally distributed, Pearson correlations analyses were carried out to identify the correlation between company characteristics and the levels of CSRD practices.

Appendix 4.1: Categories and the Decision Rules Utilised in Content Analysis

The following seven main categories and the further sub-categories broadly follow the categorisation of Gray et al. (1995a: 96-99) and are updated from the CSEAR website with a slight adaptation as relevant to the Libyan context.

1. The Total Volume of CSRD Issues =

Environmental disclosure +

Consumers' disclosure +

HR&E disclosure +

Community disclosure +

Directors' data +

Corporate governance +

General other.

(1) Environmental Disclosure

In this thesis, this category was broken down into:

- Environmental policy;
- Compliance with Environmental Laws and Standards;
- Product and Process-related Environmental Issues (Waste, packaging, pollution, spills, emissions, etc.);
- Environmental audit;
- Energy;
- Sustainable development;
- Environmental other.

(2) Consumers' Disclosure

- Information relating to consumers/customers/productions.

(3) Community Disclosure

- Involvement with community (excluding charitable donations);
- Charitable and political donations.

(4) HR&E Disclosure

In this thesis, this category was broken down into:

- Employee data;
- Pension data;
- Consultation with employees;
- Training programme;
- Employment of disabled persons;
- Value added statement;
- Health and safety at work;
- Employees' Shares;
- Equal opportunities;
- Employee other.

(5) Directors' Data

- Details of directors' emoluments and remuneration including pensions and share options.

(6) Corporate Governance

- Details concerning arrangements for corporate governance

(7) General Other

- Any other references that are regarded as CSRD in Libyan annual reports but cannot be classified into the above categories.

2. Decision Rules for the Categories of CSRD

1. Environmental Disclosure

1.1 Environmental Policies:

- Actual statement of policy;
- Statements of formal intentions;
- General statements of “the company will...”, “the company does...” nature.

1.2 Compliance with Environmental Laws and Standards¹

- Discussion of environmental regulations and requirements;
- Compliance with pollution laws and regulations;
- Compliance status with environmental standards such as ISO, EMAS and PAS.

1.3 Environmental Audit

- Reference to environmental review, scoping, audit and assessment, including independent attestation;
- Environmental Management Systems (ISO 14000);
- Targets in general (specific details likely to fall into the next section).

1.4 Product and Process-related Environmental Issues

- Waste;
- Eco-efficiency;
- Packaging and take-back;
- Recycling;
- Pollution emissions and effluent discharges;
- Products and product development;
- Land contamination and remediation (financial below);
- Except insofar as it is part of the business (e.g. waste disposal or environmental technology).

1.5 Environmental Financially-related Data

- Reference to financial/economic impact;
- Environmental investment and investment appraisal;
- Discussion of areas with financial/economic impact;
- Discussion of environmental-economic interaction;

¹This is a new decision rule in the research instrument used for this thesis. The rule was added after consulting, and in agreement, with a research in CSEAR. This rule can be classified under the category of environmental policy. In this thesis, this rule is found in many annual reports disclosing anything related to environmental issues.

- Contingencies, provisions, liabilities;
- Environmentally-related loans, grants; costs of purchasing and installing environmentally-friendly machines and equipment; maintenance and consultancy costs².

1.6 Sustainability

- Any mention of sustainability;
- Any mention of sustainable development, UNCED, Rio, etc.;
- Discussion of full cost accounting, the EU 5th Environmental Action programme,³ formal consideration of externalities, ecological footprint.

1.7 Energy

- Energy usage, (split with climate change);
- Energy saving and conservation;
- Use/development/exploration of new sources, efficiency, insulation, etc.;
- Except insofar as it is part of the business (e.g. oil exploration companies).

1.8 Environmental Other: References that cannot be classified into the above categories such as:

- Landscaping;
- Public amenity provision;
- Wildlife conservation;
- Environmental education and training (note: possible overlap with community);
- Environmental awards; employee environmental training and awareness; partnerships between environmental research institutions and business;

²This is a new decision rule in the research instrument used for this thesis of environmental financially-related data. This was added in line with consultation, and in agreement, with CSEAR personnel.

³This programme, originally found on the CSEAR website, was omitted from the decision rules for this thesis as it is not relevant to the Libyan context.

- Environmental actions/lawsuits against the company⁴;
- Global warming, bio-diversity⁵.

2. Consumers' Disclosure⁶

- Product and customer safety;
- Consumer complaints;
- Specific consumer relations (above and beyond our duty to the customer);
- Provision for disabled, aged, etc. customers;
- Provision for difficult-to-reach customers (e.g. BT⁷);
- Product quality certification information (e.g. ISO 9000 and 9001)⁸.

3. Community Disclosure

3.1 Community Involvement (Excluding Charities)

- Any reference to community and/or social involvement outside the labour force;
- Employee involvement with above if company support is apparent;
- Schools, arts, sport, sponsorship;
- YTS (or equivalent), business-in-the-community, secondment of staff⁹.

⁴Consistent with AbuRaya's (2012) suggestion, this rule is new to the 'environmental other' decision rules used in this thesis.

⁵This sub-category is largely absent from the annual reports of companies operating in the Libyan extractive sector.

⁶This category is entirely absent from the annual reports of companies operating in the Libyan extractive sector.

⁷BT, as an example of "provision for difficult-to-reach customers" and originally included in Gray et al.'s (1995b) decision rules, is not applicable in the Libyan context and therefore is excluded in this study.

⁸ Consistent with Hackston and Milne (1996) (see also Gao et al., 2005), this rule is new to 'consumer' decision rules in this thesis. In this respect, Hackston and Milne (1996) indicate that data relating to the quality of products and services are only included as a CSRD if the data contain a verifiable change in quality.

⁹This was excluded in the decision rules utilised in this thesis as it is made to a particular scheme relevant only to the UK in Gray et al.'s (1995b) decision rules.

3.2 Charitable and Political Donations¹⁰

- Donations in Libyan Dinar or in kind to registered charities within the Companies Act;
- Donations by employees, (e.g. GAYE schemes)¹¹;
- Include references and amounts of political donations (as they fall within the same Companies Act requirement).

4. HR&E Disclosure

4.1 Employee Data¹²

- Statutory (average) numbers employed by category;
- Statutory wages (salaries) excluding pension and social security costs.

4.2 Pension Commitments¹³

- Commitments for pensions;
- Pension and social security costs.

¹⁰In the original decision rules (Gray et al., 1995b), reference was made to disclosure of Charitable and Political Donations in compliance with the UK Companies Act. However, charitable and political donations in Libya remain voluntary as equivalent legislation was not found in Libya. Thus, any reference to the statutory nature of such disclosure is not indicated in the decision rules applied in this study. In addition, this category was found to be provided in companies' annual reports in the Libyan extractive sector.

¹¹This is also excluded for a similar reason to the previous footnote.

¹²The Companies Act disclosure requirements in Libya regarding employee data are broadly different to those in the UK as included in the original decision rules of Gray et al. (1995b). In this study, the decision rules of this category, therefore, were omitted following consultation with researchers in CSEAR website who were restored - to capture any related voluntary disclosure but without reference to the statutory nature of these decision rules.

¹³The Gray et al. (1995b) decision rules referred to the reporting of statutory particulars of commitments for pensions that conform to the UK Companies Act. As there is no equivalent piece of legislation with reference to disclosure of pension data in Libya, reference to the statutory nature of this disclosure is excluded in the decision rules of the current study. In addition, this disclosure was not found in the annual reports of extractive companies operating in Libya.

4.3 Consultation with Employees¹⁴

- Action regarding informing employees, consulting employees, encouraging (and engaging in) employee participation and communication;
- Increasing employee financial and economic awareness;
- Excludes profit sharing and employee share option plans (ESOPs).

4.4 Training Programmes¹⁵

- A policy of promoting and upgrading the skills of personnel;
- Any reference to participation of employees in training programmes;
- Discussion of training areas;
- Any statement of training distribution.

4.5 Employment of the Disabled¹⁶

- Employment of disabled persons (including retraining);
- Distinction between registered/unregistered disabled is not relevant here.

4.6 Value Added Statement¹⁷

- Any reference to the creation and distribution of value added;
- Any statement headed value added or added value;
- Any statement with "distribution" to employees and state (not including shareholders).

¹⁴Similarly, as the above footnote, there is no equivalent legislation with reference to consultation with employees in Libya, unlike in the UK. The decision rules in this category are voluntary in the Libyan context and efforts are still being made to capture any related disclosure without reference to its statutory nature. Therefore, reference to the statutory nature of this disclosure is excluded in the decision rules of this study. In addition, this disclosure was not found in the annual reports of extractive companies operating in Libya.

¹⁵In the original decision rules (Gray et al., 1995b), training programmes for employees are found under the "employee other" category. In the current study, it was decided that any information related to training programmes for employees would fall under the sub-category of "training programmes" which is classified under the HR&E category.

¹⁶This was not found to be common in the Libyan context.

¹⁷Value added data was not found in the annual reports of extractive companies operating in Libya.

4.7 Health and Safety

- Health and safety at work;
- Toxic hazards to employees and the public;
- Any reference to health and safety law and/or inspection¹⁸;
- Accidents, injuries.

4.8 Employees' Share Ownership¹⁹

- Participation of employees in share schemes, employee share option plans (ESOP) where employees does not include directors;
- Schemes/reference must be to employees (exclude if reference is to executive or directors only);
- Loans for this purpose but not to directors;
- SAYE options²⁰.

4.9 Equal Opportunities²¹

- Equal opportunities;
- Racial equality;
- Sexual equality.

¹⁸ There are no regulations in Libya relating to health and safety by companies, as can be found in the UK. This decision rule was excluded in the present study. Although there is no statutory requirement that companies must disclose health and safety information in Libya, this category was found to be widely provided in the annual reports of companies in the Libyan extractive sector.

¹⁹ This category is entirely absent in annual reports of companies operating in the Libyan extractive sector.

²⁰ Reference was made to SAYE (Save As You Earn) options in the Gray et al. (1995b) decision rules. This was, however, excluded from the decision rules for this study as it was not found to be common in Libya; rather it is used to capture data for UK firms.

²¹ This category is entirely absent in annual reports of companies operating in the Libyan extractive sector.

4.10 Employee Other²²

Anything else relating to employees not covered above, for example:

- Staff turnover; thanks to employees; length of service; pensioners; pensions beyond coverage of statutory material; statement of employment policy(ies) regarding employee training²³; redundancy; changes in salaries/wages.
- Industrial relations policy, post-retirement benefits other than pensions, employee motivation and attitude survey score, recognition of employees and loans, awards and prizes provided to employees²⁴.

5. Directors' Data²⁵

- Statutory disclosure of directors' emoluments, remuneration, short-term benefits, bonuses including pensions;
- Directors and executives share option schemes and share benefits;
- Loans to directors;
- Interests in shares;
- Any options granted to directors;
- Long-term incentive schemes (e.g., share related);
- Any share-related issue relating to directors;
- Remuneration policy;

²²Most of these items, which were adapted from the Gray et al. (1995b) study, are considered to be relevant to the Libyan context; some examples were not and so were dropped from the decision rules for this study.

²³ As abovementioned, this item is recorded separately in this study.

²⁴After consulting, and in agreement, with a research in CSEAR, these are new additions to the decision rules of this thesis as they are found to be uncommon in the annual reports of the extractive companies in Libya.

²⁵ In the Gray et al (1995b) decision rules, reference was made to the reporting on directors' information under the category of employees. In the decision rules used in this study, directors' information is recorded separately as a new category following consultation with a CSEAR researcher. Consequently, any disclosures related to directors would fall under the category of "Directors' data".

- Directors' pension data (excluding personal data, responsibility details and pictures).

6. Corporate Governance

- General statements with compliance and non-compliance with various codes;
- Separate report by auditors on corporate governance;
- Section(s) in main audit and report indicating compliance/non-compliance with codes;
- Committee structure and governance structure.

7. General Other

- Any other relevant disclosure that cannot be captured elsewhere, for example:
- Corporate objectives, mission statement; statement of social responsibility; code of practice on behaviour including transnational corporations; ethics; political statements (approval/disapproval of government policy/need for government policy, control of unions); value of transnational/companies - misunderstood; value of company to community, society, nation, economy, money transactions with government/inland revenue authorities; any national, political and social issues that impact on the business; appreciation to any social & economic institution involved with the business.

3. Measurement Rules and General Guidelines in Recording the Disclosure for Content Analysis

- Productivity of employees is not included at all, as it is regarded as an economic measure.
- Discussion of 'training' activities is not to be included as a discussion on 'employee other' but rather in the separate sub-category 'training programmes'.
- All discussions that fit within the categories and its sub-categories are to be counted regardless of how much of it is advertising.
- Some annual reports are divided into two sections: the first is prepared and issued in Arabic while the second is prepared and issued in English. The English version section is mainly reported to particular users whose native language is not Arabic. For consistency and as it is unfair to count the same information twice, it should be noted that the Arabic version was only taken into consideration in this thesis.

- Disclosure categorisation (CSRD type): The categorisation of “disclosure” must be subjective but it generally complies with the following: (1) *Bad*: any statement which discredits/might discredit the company including, for example, numbers made redundant (if redundancy is spoken of as a human rather than an economic act), and any increase in accidents. (2) *Neutral*: statement of policy or intent within the statutory minimum with no details of what or how; statement of facts whose credit/discredit to the company is not obvious which are unaccompanied by editorialising. (3) *Good*: statements beyond the minimum which include, for example, specific details where these details have a creditable or neutral reflection on the company; any statements which credit the company; upbeat analysis/discussion/statements.
- CSRD evidence is classified as (1) *Monetary quantitative*: if it contains and is related primarily to the financial disclosure of actual financial numbers; (2) *Non-monetary quantitative*: if it contains and is primarily related to actual numbers of a non-financial nature and (3) *Declarative*: if it does not fit into the above categories.

Appendix 4.2: CSRD Words According to Company Size

Year	2009	2010	2011	2012	2013	2014	Overall
Company Size	Small Companies						
N. Source	1	2	1	4	2	0	10
Company 6	–	201	–	25	–	–	226
Company 7	440	439	252	539	328	–	1998
Company 11	–	–	–	77	61	–	138
Company 14	–	–	–	154	–	–	154
Overall	440	640	252	795	389	0	2516
Company Size	Medium Companies						
N. Source	5	4	4	6	6	4	29
Company 2	100	53	18	77	98	51	397
Company 5	–	–	–	368	282	347	997
Company 9	196	272	95	380	364	146	1453
Company 10	535	832	76	543	627	–	2613
Company 12	161	–	112	132	105	–	510
Company 17	381	479	–	213	528	332	1933
Overall	1373	1636	301	1713	2004	876	7903
Company Size	Large Companies						
N. Source	2	2	2	6	6	7	25
Company 1	90	213	475	473	438	463	2152
Company 3	–	–	–	–	155	123	278
Company 4	–	–	–	154	–	141	295
Company 8	249	764	–	451	372	552	2388
Company 13	–	–	190	424	271	222	1107
Company 15	–	–	–	355	259	276	890
Company 16	–	–	–	139	116	37	292
Overall	339	977	665	1996	1611	1814	7402

(–) = The annual report could not be obtained.

Appendix 4.3: CSRD Words According to Company Age

Year	2009	2010	2011	2012	2013	2014	Overall
Company Age	Old Companies						
N. Source	2	2	2	7	7	7	27
Company 3	–	–	–	–	155	123	278
Company 4	–	–	–	154	–	141	295
Company 5	–	–	–	368	282	347	997
Company 8	249	764	–	451	372	552	2388
Company 10	535	832	76	543	627	–	2613
Company 13	–	–	190	424	271	222	1107
Company 15	–	–	–	355	259	276	890
Company 16	–	–	–	139	116	37	292
Overall	784	1596	266	2434	2082	1698	8860
Company Age	New Companies						
N. Source	6	6	5	9	7	4	37
Company 1	90	213	475	473	438	463	2152
Company 2	100	53	18	77	98	51	397
Company 6	–	201	–	25	–	–	226
Company 7	440	439	252	539	328	–	1998
Company 9	196	272	95	380	364	146	1453
Company 11	–	–	–	77	61	–	138
Company 12	161	–	112	132	105	–	510
Company 14	–	–	–	154	–	–	154
Company 17	381	479	–	213	528	332	1933
Overall	1368	1657	952	2070	1922	992	8961

(–) = The annual report could not be obtained.

Appendix 4.4: CSRD Words According to whether a Company is Public or Private

Year	2009	2010	2011	2012	2013	2014	Overall
Whether a company is public or private	Public Companies						
N. Source	7	7	6	15	13	10	58
Company 1	90	213	475	473	438	463	2152
Company 3	–	–	–	–	155	123	278
Company 4	–	–	–	154	–	141	295
Company 5	–	–	–	368	282	347	997
Company 6	–	201	–	25	–	–	226
Company 7	440	439	252	539	328	–	1998
Company 8	249	764	–	451	372	552	2388
Company 9	196	272	95	380	364	146	1453
Company 10	535	832	76	543	627	–	2613
Company 11	–	–	–	77	61	–	138
Company 12	161	–	112	132	105	–	510
Company 13	–	–	190	424	271	222	1107
Company 14	–	–	–	154	–	–	154
Company 15	–	–	–	355	259	276	890
Company 16	–	–	–	139	116	37	292
Company 17	381	479	–	213	528	332	1933
Overall	2052	3200	1200	4427	3906	2639	17424
Whether a company is public or private	Private Companies						
N. Source	1	1	1	1	1	1	6
Company 2	100	53	18	77	98	51	397
Overall	100	53	18	77	98	51	397

(–) = The annual report could not be obtained.

Appendix 4.5: CSRD Words According to Company Ownership

Year	2009	2010	2011	2012	2013	2014	Overall
Company Ownership	CFO						
N. Source	3	3	4	9	7	5	31
Company 3	–	–	–	–	155	123	278
Company 4	–	–	–	154	–	141	295
Company 6	–	201	–	25	–	–	226
Company 9	196	272	95	380	364	146	1453
Company 10	535	832	76	543	627	–	2613
Company 11	–	–	–	77	61	–	138
Company 12	161	–	112	132	105	–	510
Company 13	–	–	190	424	271	222	1107
Company 14	–	–	–	154	–	–	154
Company 16	–	–	–	139	116	37	292
Overall	892	1305	473	2028	1699	669	7066
Company Ownership	CJV						
N. Source	4	4	2	6	6	5	27
Company 1	90	213	475	473	438	463	2152
Company 5	–	–	–	368	282	347	997
Company 7	440	439	252	539	328	–	1998
Company 8	249	764	–	451	372	552	2388
Company 15	–	–	–	355	259	276	890
Company 17	381	479	–	213	528	332	1933
Overall	1160	1895	727	2399	2207	1970	10358
Company Ownership	CEPSA						
N. Source	1	1	1	1	1	1	6
Company 2	100	53	18	77	98	51	397
Overall	100	53	18	77	98	51	397

(–) = The annual report could not be obtained.

Appendix 4.6: CSRD Words According to Company Activity Type

Year	2009	2010	2011	2012	2013	2014	Overall
Company Activity Type	Production						
N. Source	1	1	1	1	1	1	6
Company 1	90	213	475	473	438	463	2152
Overall	90	213	475	473	438	463	2152
Company Activity Type	Exploration						
N. Source	1	1	1	2	2	1	8
Company 2	100	53	18	77	98	51	397
Company 11	–	–	–	77	61	–	138
Overall	100	53	18	154	159	51	535
Company Activity Type	Both (Production& Exploration)						
N. Source	3	3	2	7	6	6	27
Company 4	–	–	–	154	–	141	295
Company 5	–	–	–	368	282	347	997
Company 7	440	439	252	539	328	–	1998
Company 8	249	764	–	451	372	552	2388
Company 13	–	–	190	424	271	222	1107
Company 15	–	–	–	355	259	276	890
Company 17	381	479	–	213	528	332	1933
Overall	1070	1682	442	2504	2040	1870	9608
Company Activity Type	Service & Refining						
N. Source	3	3	3	6	5	3	23
Company 3	–	–	–	–	155	123	278
Company 6	–	201	–	25	–	–	226
Company 9	196	272	95	380	364	146	1453
Company 10	535	832	76	543	627	–	2613
Company 12	161	–	112	132	105	–	510
Company 14	–	–	–	154	–	–	154
Company 16	–	–	–	139	116	37	292
Overall	892	1305	283	1373	1367	306	5526

(–) = The annual report could not be obtained.

Appendix 4.7: CSRD Words According to Company Activity Location

Year	2009	2010	2011	2012	2013	2014	Overall
Company Activity Location	Onshore						
N. Source	6	6	6	14	12	10	54
Company 1	90	213	475	473	438	463	2152
Company 2	100	53	18	77	98	51	397
Company 3	–	–	–	–	155	123	278
Company 4	–	–	–	154	–	141	295
Company 5	–	–	–	368	282	347	997
Company 6	–	201	–	25	–	–	226
Company 9	196	272	95	380	364	146	1453
Company 10	535	832	76	543	627	–	2613
Company 11	–	–	–	77	61	–	138
Company 12	161	–	112	132	105	–	510
Company 13	–	–	190	424	271	222	1107
Company 14	–	–	–	154	–	–	154
Company 15	–	–	–	355	259	276	890
Company 16	–	–	–	139	116	37	292
Company 17	381	479	–	213	528	332	1933
Overall	1463	2050	966	3514	3304	2138	13435
Company Activity Location	On and Offshore						
N. Source	2	2	1	2	2	1	10
Company 7	440	439	252	539	328	–	1998
Company 8	249	764	–	451	372	552	2388
Overall	689	1203	252	990	700	552	4386

(–) = The annual report could not be obtained.

Appendix 5.1: The English Version of the Questionnaire

Dear Participants

My name is Kamal Mahmes, Lecturer at the Department of Accounting, Azzaytuna University – Libya. I am currently conducting research exploring Corporate Social Responsibility Disclosure (CSR) in extractive companies throughout Libya at the University of Brighton, UK. The main objective of this thesis is to investigate CSR practice within the Libyan context, with the aim of improving the national accounting education systems to deliver meaningful CSR into practice.

I would be most grateful if you could help my research by completing this questionnaire. It should only take approximately 15 minutes to complete. Your insights will help me to gain findings that reflect the real nature of this research.

Anonymity will be assured and all responses will be kept confidential and used only for research purposes. Two copies of the questionnaire, English and Arabic, have been attached for you to choose the one that you feel most comfortable completing. A space for further comments has been left at the end of the questionnaire.

Should you wish to receive a summary of the results please provide your details at the end of the questionnaire. This will be forwarded to you at a later date. Please be assured that your personal information will not be used for any other purpose.

I look forward to receiving your highly valued responses and constructive comments by May 20th, 2016. Please return your completed questionnaire using one of the contact means provided at the end of the questionnaire.

With grateful thanks and appreciation for your kind co-operation and assistance,

The researcher

Kamal Mahmes
PhD student
Brighton Business School
University of Brighton UK
Email: K.Mahmes@brighton.ac.uk
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Viber: +44(0)7453311575

Instruction: to answer the questions in this questionnaire, please tick the box that applies to you. In some questions, you may need to write down your answer.

Part One: General Information**1. Current occupation:**

- Financial manager
- Employee in accounting department
- Manager of internal audit department
- Employee in internal audit department
- Other (please specify) _____

2. Length of experience in present occupation:

- Less than 5 years
- From 5 years to 10 years
- From 11 years to 15 years
- More than 15 years

3. Highest educational qualification:

- Intermediate diploma
- Higher diploma
- Bachelor degree
- Master degree (or its equivalent)
- PhD. degree (or its equivalent)
- Other (please specify) _____

4. Year of completing your highest qualifications _____**5. Place of the highest education qualification:**

- Libya
- The UK
- The USA

Other (please specify) _____

6. Type of the educational qualification:

Accounting qualification

Non-accounting qualification (please specify)

7. Do you have any professional qualifications in Accounting?

Yes

No

If yes, please circle the letter(s), which applies your professional qualification.

- (a) The Libyan Accountants and Auditors Association (LAAA)
- (b) The Arabic Institute of Certified Public Accountants (AICPA¹)
- (c) The International Arab Society of Certified Accountants (IASCA)
- (d) The Association of Chartered Certified Accountants (ACCA)
- (e) The Institute of Chartered Accountants in England and Wales (ICAEW)
- (f) The American Institute of Certified public Accountants (AICPA²)
- (g) Other (please specify) _____

8. Are you an academic staff member in any of educational institutions within Libya?

Yes

No

9. Have you attended any training programmers (including online or distance learning training) concerning CSR?

Yes

No

If yes, how many training programmes did you attend and what are their dates?

Part Two: information regarding CSR practices within Libyan context

1. The following is a list of approaches which represent attitudes of the Libyan context toward CSR practices. Please read them carefully and show if you agree or disagree with each statement by putting a "√" in the appropriate box.

No.	Contents	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree
1	The sole responsibility of the company is to maximize profits.					
2	CSR of companies is a part of their responsibility towards the accounting information users.					
3	CSR serve as a tool for sustaining and legitimizing social arrangements, institutions, which contribute to the company's aims.					
4	Companies should consider CSR in equal proportion to their economic interests.					
5	Management should contribute to a company's social responsibility to satisfy its stakeholders.					
6	Government should play a major role in enhancing the level of social and environmental responsibility of companies operating in Libya.					
7	Every company should be thought of as a social enterprise, which is an entity whose existence and decisions can be justified in so far as they serve public or social purposes.					
8	CSR is largely in line with the Islamic principles and values.					
9	The level of CSR is positively related to the pressure applied by stakeholders.					
10	Companies should bear some sort of social responsibility to justify their existence within the society.					
11	CSR should be adopted only if it leads to greater economic efficiency as defined by markets.					
12	Concern for the environment and society should occupy high status within the company even if it could lead to reduced profits.					
13	Business companies should bear greater economic responsibilities to justify their presence in the community regardless of their social and environmental responsibilities.					
14	The relationship between political, economic and social contexts should all be considered in CSR studies.					

No.	Contents	Strongly Disagree	Disagree	Neither Disagree nor Agree	Agree	Strongly Agree
15	Apart from financial responsibility, any company should have social and environmental responsibility.					
16	Others (please specify)					

2a - The following are a set of incentives for CSR practices in Libya. Please read them carefully and indicate the level of importance you would accord to each reason by putting a "√" in the appropriate box.

No.	Incentives	Not at all important	Not important	Neither unimportant nor important	Important	Very important
1	Companies disclose their social and environmental information to enhance the financial and economic performance of the company.					
2	Companies disclose their social and environmental information to illustrate a reasonable responsibility in accordance with Islamic Sharia values.					
3	Companies disclose their social and environmental information as a result of financial incentives such as low-cost funding or special tax treatment					
4	Companies disclose their social and environmental information as a means by which stakeholders are managed to gain their support and approval for the company's continued existence.					
5	Companies disclose their social and environmental information responding to political pressure groups.					
6	Companies disclose their social and environmental information as a strategy to defeat competitors.					
7	Companies disclose their social and environmental information to meet their social and moral responsibility.					
8	Companies disclose their social and environmental information in response to the socio-cultural influences on companies.					

No.	Incentives	Not at all important	Not important	Neither unimportant nor important	Important	Very important
9	Companies disclose their social and environmental information as a result of the awareness of the importance of social and environmental issues by company's management.					
10	Companies disclose their social and environmental information responding to economic and financial pressure groups.					
11	Companies disclose their social and environmental information to assist the society at large and enhance the company's picture within society to gain its trust.					
12	Companies disclose their social and environmental information in response to the requirements imposed by National Oil Corporation (NOC).					
13	Companies disclose their social and environmental information in response to legal obligations.					
14	Companies disclose their social and environmental information responding to social pressure groups.					
15	Others (please specify)					

2b - The following are a set of disincentives for CSRD practices in Libya. Please read them carefully and indicate the level of importance you would accord to each reason by putting a "√" in the appropriate box.

No.	Disincentives	Not at all important	Not important	Neither unimportant nor important	Important	Very important
1	Companies do not disclose their social and environmental activities as their goals are focused toward economic performance rather than social and environmental performance.					
2	Non-disclosure of corporate social and environmental activities can be related to the lack of awareness of the significance and potential advantages of CSRD practices by society.					

No.	Disincentives	Not at all important	Not important	Neither unimportant nor important	Important	Very important
3	Companies do not disclose their social and environmental activities to avoid any possibility of claims from political groups.					
4	Companies do not disclose their social and environmental activities to avoid any possibility of claims from social groups.					
5	Companies do not disclose their social and environmental activities as they think that costs of providing this type of information may far exceed the desired outcomes.					
6	Companies do not disclose their social and environmental activities as a result of the lack of the legal requirements to do so.					
7	Companies do not disclose their social and environmental activities owing to the lack of the stakeholders' demands of CSRD practices.					
8	Companies do not disclose their social and environmental activities as a result of the lack of the political requirements to do so.					
9	Companies do not disclose their social and environmental activities to avoid any possibility of claims from NOC.					
10	Companies do not disclose their social and environmental activities to avoid any possibility of claims from economic and financial groups.					
11	Companies do not disclose their social and environmental activities as a result of the lack of the social requirements to do so.					
12	Non-disclosure of CSRD activities can be related to the absence of the financial incentives from the state for companies to disclose their social and environmental performance.					

Appendix 5.2: The Arabic Version of the Questionnaire

استبانة بحثية

السادة المجيبون على الاستبيان

الباحث **كمال عبد السلام محمص**، أحد أعضاء هيئة التدريس بجامعة الزيتونة / ليبيا. أفيدكم بأنني أقوم حالياً ببحث يتناول **الإفصاح عن المسؤولية الاجتماعية للشركات النفطية العاملة في ليبيا** بجامعة برايتن البريطانية كجزء من متطلبات الحصول على درجة الإجازة الدقيقة الدكتوراه في مجال المحاسبة. الهدف الرئيس من البحث هو الحصول على آراء المشاركين حول طبيعة وممارسات الإفصاح الاجتماعي للشركات النفطية العاملة في ليبيا ومحاولة تحسين نظام التعليم المحاسبي في ليبيا ليشمل مثل هذه الممارسات.

يقدر الباحث لكم الجهد والوقت المبذول لإتمام هذا الاستبيان والذي من المفترض أن يستغرق حوالي 15 دقيقة لإكماله. مشاركتكم سيكون لهما عظيم الأثر في إعانتني على التوصل إلى نتائج حقيقية والتي تعكس طبيعة البحث وتساهم بشكل أو بآخر في تطوير مهنة المحاسبة في ليبيا من جهة وتعميق الوعي البيئي و الاجتماعي من جهة أخرى.

ونؤكد لسيادتكم بان كافة الإجابات التي تقدمونها سوف تعامل بشكل سري، ولن تستخدم إلا لأغراض البحث العلمي. أرفق إليكم نسختان من هذا الاستبيان واحدة باللغة العربية والأخرى باللغة الانجليزية لتختار واحدة فقط منهن حسب اللغة التي تجيدها، هذا وقد تم تخصيص خانة في نهاية الاستبيان لتدوين أية تعليقات أو اقتراحات ترونها ملائمة وتسهم في إثراء هذا البحث.

في حالة رغبتكم في الحصول على ملخص لنتائج هذا البحث، نأمل إدراج بياناتكم الشخصية ووسائل الاتصال المتاحة بكم في نهاية هذا الاستبيان وسيتم إحالتها لكم في وقت لاحق عند الانتهاء من البحث. كما نؤكد لكم بأن بياناتكم الشخصية ستكون محاطة بسرية كاملة ولن تستخدم لأي غرض آخر.

وأخيراً أتطلع بأمل إلى استلام تعليقاتكم و إجاباتكم القيمة، ونظراً لاعتبارات الوقت المحدود لإنهاء هذه الدراسة نأمل استكمال الإجابة على الاستبيان وتسليمه إلينا قبل تاريخ 20 مايو 2016، وذلك باستخدام أحد وسائل الاتصال المدرجة في نهاية الاستبيان، كما أقدم لكم جزيل الشكر والعرفان مقدماً لمساعدتكم وحسن تعاونكم.

كمال عبد السلام محمص

باحث لشهادة الدكتوراه

كلية الاقتصاد / قسم المحاسبة

جامعة برايتن المملكة المتحدة البريطانية

البريد الإلكتروني K.Mahmes@brighton.ac.uk

الهاتف في بريطانيا: +44 (0) 7481443722، فاكس +44(0)7453311575

توجيهات: للإجابة على الأسئلة التي يتضمنها الاستبيان، نأمل منكم وضع علامة (✓) في المكان المخصص لها أمام كل عبارة من العبارات المناسبة لشخصكم الكريم. (قد تحتاج أحيانا لكتابة إجابتك).

الجزء الأول: معلومات عامة

1. الوظيفة الحالية

- مدير أو رئيس القسم المالي
- موظف بالإدارة المالية
- مدير إدارة المراجعة الداخلية
- موظف بإدارة المراجعة الداخلية
- أخرى (من فضلك حدد) _____

2. سنوات الخبرة في مجال العمل

- أقل من 5 سنوات
- من 5 إلى 10 سنوات
- من 11 إلى 15 سنة
- أكثر من 15 سنة

3. آخر مؤهل علمي تحصلت عليه

- دبلوم متوسط
- دبلوم عالي
- بكالوريوس
- ماجستير
- دكتوراه
- مؤهل آخر (من فضلك حدد) _____

4. سنة التخرج _____

5. مكان الحصول على آخر مؤهل علمي

- ليبيا
- المملكة المتحدة البريطانية
- الولايات المتحدة الأمريكية
- بلد آخر، (من فضلك حدد) _____

6. نوع المؤهل العلمي

• مؤهل محاسبي

• مؤهل غير محاسبي (من فضلك حدد)

7. هل لديك أية مؤهلات مهنية في المحاسبة؟

نعم

لا

إذا كانت الإجابة بنعم، من فضلك ضع دائرة حول الحرف المناسب لتحديد أي من العضويات التالية لديك:

أ- عضوية نقابة المحاسبين والمراجعين الليبيين

ب- عضوية المعهد العربي للمحاسبين القانونيين

ت- عضوية المجمع العربي الدولي للمحاسبين القانونيين

ث- عضوية جمعية المحاسبين القانونيين ببريطانية

ج- عضوية معهد المحاسبين القانونيين في إنجلترا وولز

ح- عضوية المجمع الأمريكي للمحاسبين القانونيين

خ- أخرى من فضلك أذكرها

8. هل لدى سيادتكم أية صفة أكاديمية بإحدى المؤسسات التعليمية في ليبيا؟

نعم

لا

9. هل سبق وأن حضرت برامج تدريبية (بما في ذلك التدريب والتعليم عبر الإنترنت أو عن بعد) في مجال الإفصاح أو المحاسبة عن المسؤولية الاجتماعية والبيئية للشركات؟

نعم

لا

إذا كانت الإجابة بنعم، كم عدد الدورات وتواريخهم؟

الجزء الثاني: معلومات تتعلق بالإفصاح عن المسؤولية الاجتماعية للشركات بالبيئة اللببية.

1. فيما يلي قائمة من البنود التي تمثل موقف وسلوك البيئة اللببية تجاه الإفصاح عن المعلومات المتعلقة بالمسؤولية الاجتماعية والبيئية للشركات. نأمل قراءتها بكثير من التأني واختيار درجة الموافقة التي تراها مناسبة وذلك بوضع علامة (✓) في العمود المناسب.

م	البنود	لا أوافق بشدة	لا أوافق	لا أخالف ولا أوافق	أوافق	أوافق بشدة
1	المسؤولية الوحيدة التي على الشركة تحملها هي أن تعمل على تحقيق أكبر قدر من الأرباح.					
2	يعتبر الإفصاح عن المعلومات المتعلقة بالمسؤولية الاجتماعية والبيئية للشركات جزء من مسؤولياتها اتجاه مستخدمي البيانات المحاسبية.					
3	يعتبر الإفصاح عن المسؤولية الاجتماعية والبيئية أداة للحفاظ وإضفاء الشرعية الاجتماعية للشركة والتي تساهم بدرجة كبيرة في تحقيق أهدافها.					
4	ينبغي على الشركة إعطاء أهمية إلى مسؤولياتها الاجتماعية والبيئية بشكل متساوي لأدائها الاقتصادي.					
5	ينبغي على إدارة الشركة المساهمة في توفير معلومات المسؤولية الاجتماعية والبيئية للشركة لإرضاء أصحاب المصالح بها.					
6	ينبغي على الجهات الحكومية المختصة أن تلعب دور هام في تحسين مستوى الإفصاح الاجتماعي والبيئي للشركات العاملة بليبيا.					
7	كل شركة يجب أن تؤخذ على أساس أنها مؤسسة اجتماعية، بمعنى أن وحدة وجودها وقراراتها يمكن تبريرها طالما كانت تخدم الأغراض الاجتماعية العامة.					
8	يعتبر الإفصاح عن المسؤولية الاجتماعية والبيئية للشركة جزء أساسي من المبادئ والقيم الإسلامية.					
9	مستوى الإفصاح عن المسؤولية الاجتماعية والبيئية يرتبط بشكل مباشر بالضغط التي تمارسها أصحاب المصالح علي الشركة.					
10	ينبغي على الشركات أن تتحمل حداً أدنى من المسؤوليات الاجتماعية والبيئية الواسعة حيث أن ذلك ضروري لتبرير بقائها ودعمها من قبل المجتمع.					
11	تتبنى الشركة فكرة الإفصاح عن المسؤولية الاجتماعية والبيئية فقط في حالة ما إذا كان يؤدي إلى زيادة كفاءتها الاقتصادية.					
12	يجب أن يحتل الاهتمام بالمجتمع والبيئة مكانة عالية لدى الشركات حتى لو أدى ذلك إلى تخفيض الأرباح.					
13	ينبغي على الشركات إعطاء أهمية أكبر لأدائها الاقتصادي لضمان استمرارها وبقائها بالمجتمع بغض النظر عن مسؤولياتها الاجتماعية والبيئية.					
14	تعتبر العلاقة بين كل من النظام السياسي، الاقتصادي والاجتماعي عامل مهم يجب أن يؤخذ في الاعتبار من قبل الشركة عند الإفصاح عن مسؤوليتها الاجتماعية والبيئية.					
15	بغض النظر عن المسؤولية الاقتصادية وتحقيق الأرباح لأصحاب المصالح كالمستثمرين والملاك، كل منظمة ينبغي عليها أن تتحمل مسؤوليتها تجاه المجتمع والبيئة.					
16	بنود أخرى (يرجى التحديد)					

2 أ. فيما يلي مجموعة من الحوافز الكامنة وراء قيام الشركات بالإفصاح عن المعلومات المتعلقة بأنشطتها البيئية والاجتماعية. نأمل إبداء تقديرك لدرجة الأهمية لأي من هذه الأسباب وذلك بوضع علامة (✓) في العمود المناسب.

م	الحوافز	غير مهم على الإطلاق	غير مهم	لا مهم، ولا غير مهم	مهم	مهم جدا
1	تفصح الشركات عن أدائها الاجتماعي والبيئي لتحسين مستوياتها الاقتصادية والمالية فقط.					
2	تفصح الشركات عن أدائها الاجتماعي والبيئي لملائمة متطلبات الشريعة الإسلامية والتي تتطلب إعلام الآخرين بكافة المعلومات المتعلقة بتأثير الأنشطة الاقتصادية على البيئة والمجتمع.					
3	تفصح الشركات عن أدائها الاجتماعي والبيئي للحصول على حوافز مالية مثل منح القروض بتكاليف مخفضة والتخفيض في سعر الضريبة التي تقدمها الدولة للشركات التي تفصح عن أدائها الاجتماعية.					
4	تفصح الشركات عن أدائها الاجتماعي والبيئي كوسيلة تستخدمها إدارة أصحاب المصالح من أجل كسب تأييدهم ودعمهم لضمان استمرار وجودها واستمرارية نشاطها.					
5	تفصح الشركات عن أدائها الاجتماعي والبيئي استجابة لمطالب مشتركة من بعض الجهات السياسية في الدولة.					
6	تفصح الشركات عن أدائها الاجتماعي والبيئي كإستراتيجية تساعد في تدعيم قدرتها التنافسية مع الغير.					
7	تفصح الشركات عن أدائها الاجتماعي والبيئي وفاء لمسؤولياتها الاجتماعية والأخلاقية تجاه المجتمع والبيئة.					
8	تفصح الشركات عن أدائها الاجتماعي والبيئي كجزء من ثقافة المجتمع.					
9	تفصح الشركات عن أدائها الاجتماعي والبيئي نتيجة للنمو المتزايد بأهمية الإفصاح عن المعلومات البيئية والاجتماعية من قبل إدارة الشركة.					
10	تفصح الشركات عن أدائها الاجتماعي والبيئي استجابة لمطالب مشتركة من بعض الجهات الاقتصادية والمالية في الدولة.					
11	تفصح الشركات عن أدائها الاجتماعي والبيئي لمقابلة توقعات المجتمع وتحسين صورتها وسمعتها داخل هذا المجتمع واكتساب ثقته.					
12	تفصح الشركات عن أدائها الاجتماعي والبيئي كمتطلب من قبل المؤسسة الوطنية للنظ.					
13	تفصح الشركات عن أدائها الاجتماعي والبيئي استجابة للمتطلبات القانونية.					
14	تفصح الشركات عن أدائها الاجتماعي والبيئي استجابة لمطالب مشتركة من بعض الجهات الاجتماعية في الدولة.					
15	أسباب أخرى (يرجى التحديد)					

2 ب. فيما يلي مجموعة من المثبطات الكامنة وراء عدم قيام الشركات بالإفصاح عن المعلومات المتعلقة بأنشطتها البيئية والاجتماعية. نأمل إبداء تقديرك لدرجة الأهمية لأي من هذه الأسباب وذلك بوضع علامة (✓) في العمود المناسب.

م	المثبطات	غير مهم على الإطلاق	غير مهم	لا مهم، ولا غير مهم	مهم	مهم جدا
1	عدم الإفصاح عن الأداء الاجتماعي والبيئي ناتج عن أن أهداف الشركات منصبة باتجاه الأداء الاقتصادي بغض النظر عن أدائها الاجتماعي والبيئي.					

م	المثبطات	غير مهم على الإطلاق	غير مهم	لا مهم، ولا غير مهم	مهم	مهم جدا
2	عدم الإفصاح عن الأداء الاجتماعي والبيئي ناتج عن غياب الوعي بأهمية ومزايا الإفصاح البيئي والاجتماعي من قبل المجتمع.					
3	لا تفصح الشركات عن أدائها الاجتماعي والبيئي وذلك للمخاوف من التعرض لمخاطر محتملة ناتجة عن الضغوط التي يمكن أن تمارسها عليها بعض المؤسسات السياسية في الدولة.					
4	لا تفصح الشركات عن أدائها الاجتماعي والبيئي وذلك للمخاوف من التعرض لمخاطر محتملة ناتجة عن الضغوط التي يمكن أن تمارسها بعض المؤسسات الاجتماعية في الدولة.					
5	عدم الإفصاح عن الأداء الاجتماعي والبيئي ناتج عن اعتقاد الشركة بأن تكاليف الإفصاح على هذه المعلومات قد تفوق المنفعة المرجوة منها.					
6	لا تفصح الشركات عن أدائها الاجتماعي والبيئي لغياب المتطلبات القانونية في هذا الخصوص.					
7	لا تفصح الشركات عن أدائها الاجتماعي والبيئي وذلك لعدم وجود طلب عام من قبل أصحاب المصالح لمثل هذه المعلومات وبالتالي لا تهتم الشركة بتوفيرها.					
8	لا تفصح الشركات عن أدائها الاجتماعي والبيئي لغياب المتطلبات السياسية في هذا الخصوص.					
9	لا تفصح الشركات عن أدائها الاجتماعي والبيئي لتجنب أي تدخل محتمل من قبل الأجهزة الحكومية مثل المؤسسة الوطنية للنفط.					
10	لا تفصح الشركات عن أدائها الاجتماعي والبيئي وذلك للمخاوف من التعرض لمخاطر محتملة ناتجة عن الضغوط التي يمكن أن تمارسها بعض المؤسسات الاقتصادية والمالية في الدولة.					
11	لا تفصح الشركات عن أدائها الاجتماعي والبيئي لغياب المتطلبات الاجتماعية في هذا الخصوص.					
12	غياب الإفصاح الاجتماعي والبيئي يمكن إرجاعه إلى عدم وجود حوافز مادية للشركات التي تفصح عن أدائها البيئي والاجتماعي من قبل الدولة.					
13	لا تفصح الشركات عن أدائها الاجتماعي والبيئي لغياب دور الجهات الرقابية كديوان المحاسبة في إلزام الشركات للقيام بالإفصاح عن مثل هذه المعلومات.					
14	أسباب أخرى (يرجى التحديد)					

3. نأمل اختيار درجة الموافقة التي تراها مناسبة على العبارة أدناه وذلك بوضع علامة (✓) في العمود المناسب.

بالرجوع إلى التعليم والتدريب المحاسبي الذي تلقيتموه، إلى أي مدى سبق و أن درست ما يسمى بـ "الإفصاح عن المسؤولية الاجتماعية للشركات".

لا أوافق بشدة	لا أوافق	لا أخالف ولا أوافق	أوافق	أوافق بشدة

نأمل شرح إجابتكم بشيء من التفصيل أدناه:

4. نأمل اختيار درجة الموافقة التي تراها مناسبة على السؤال أدناه وذلك بوضع علامة (✓) في العمود المناسب.

هل توجد رغبة لدى شخصكم الكريم أو أيا من زملائك في تبني منهج مستدام قائم على الإفصاح عن المسؤولية الاجتماعية بشركتكم الموقرة؟

أوافق بشدة	أوافق	لا أخالف ولا أوافق	لا أوافق	لا أوافق بشدة

نأمل شرح إجابتكم بشيء من التفصيل أدناه:

إذا كانت لديكم أية تعليقات أو اقتراحات على أي من المواضيع التي تم تغطيتها في هذا الاستبيان، نأمل التكرم بتدوينها أدناه.

Appendix 5.3: The Correlation between Respondents' Views about CSRD Approaches

CSRD Approaches	Economic performance	Stakeholders' demands	Societal Expectations	Socio-political and Economic
Economic performance: Level of significant* Correlation score Result Kind of correlation Number of respondents	. 1.000	0.737 0.023 No Significant No correlation 213	0.359 - 0.063 No Significant No correlation 213	0.333 - 0.067 No Significant No correlation 213
Stakeholders' demands: Level of significant Correlation score Result Kind of correlation Number of respondents	0.737 0.023 No Significant Weak correlation 213	. 1.000 213	0.000 0.372 Significant correlation Weak correlation 213	0.000 0.270 Significant correlation correlation Weak correlation 213
Societal Expectations: Level of significant Correlation score Result Kind of correlation Number of respondents	0.359 - 0.063 No Significant No correlation 213	0.000 0.372 Significant correlation Weak correlation 213	. 1.000 213	0.000 0.409 Significant correlation correlation Weak correlation 213
Socio-political and Economic: Level of significant Correlation score Result Kind of correlation Number of respondents	0.333 - 0.067 No Significant No correlation 213	0.000 0.270 Significant correlation Weak correlation 213	0.000 0.409 Significant correlation Weak correlation 213	. 1.000 213

* Level of significance is the statistic result at 0.01 level of significant

Appendix 5.4: Employee Perceptions of CSRD Approaches in Terms of Their Demographics

CSRD Approaches		Within Groups			Length of Experience			Education Level			Place of Highest Education			Type of the Educational			Professional Qualifications			Training Programmes			Academic Post		
		Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1	Sig.	Z	H0/H1	Sig.	Z	H0/H1	Sig.	Z	H0/H1
Pure-economic perspective	The sole responsibility of the company is to maximise profits.	.963	.28	H0	.191	4.75	H0	.329	3.44	H0	.924	.48	H0	.338	-.96	H0	.062	-1.87	H0	.555	-.59	H0	.050	-1.96	H0
	CSRD should be adopted only if it leads to greater economic efficiency as defined by markets.	.614	1.81	H0	.323	3.48	H0	.831	.88	H0	.123	5.78	H0	.563	-.58	H0	.362	-.91	H0	.664	-.44	H0	.340	-.95	H0
	Business companies should bear greater economic responsibilities to justify their presence in the community regardless of their social and environmental responsibilities.	.689	1.47	H0	.161	5.15	H0	.787	1.06	H0	.616	1.1	H0	.428	-.79	H0	.554	-.59	H0	.443	-.77	H0	.840	-.20	H0
Stakeholder perspective	CSRD of companies is a part of their responsibility towards the accounting information users.	.971	24.	H0	.877	68.	H0	.092	6.44	H0	.446	2.66	H0	.379	-.88	H0	.051	-1.95	H0	.273	-1.10	H0	.160	-1.41	H0
	Management should contribute to a company's social responsibility to satisfy its stakeholders.	.066	7.19	H0	.646	1.66	H0	.729	1.30	H0	.816	.94	H0	.037	-2.09	H1	.706	-.38	H0	.143	-1.46	H0	.910	-.11	H0
	The level of CSRD is positively related to the pressure applied by stakeholders.	.526	2.23	H0	.581	1.96	H0	.034	8.68	H1	.992	.10	H0	.267	-1.11	H0	.482	-.70	H0	.829	-.22	H0	.244	-1.17	H0
Societal expectations perspective	CSRD serve as a tool for sustaining and legitimising social arrangements, institutions, which contribute to the company's aims.	.609	1.83	H0	.411	2.88	H0	.385	3.05	H0	.553	2.09	H0	.107	-1.61	H0	.528	-.63	H0	.361	-.91	H0	.386	-.87	H0
	Every company should be thought of as a social enterprise, which is an entity, whose existence and decisions can be justified in so far as they serve public or social purposes.	.451	2.64	H0	.844	82.	H0	.899	.59	H0	.133	5.59	H0	.137	-1.49	H0	.695	-.39	H0	.927	-.09	H0	.447	-.76	H0
	Companies should bear some sort of social responsibility to justify their existence within the society.	.128	4.86	H0	.393	2.99	H0	.258	4.03	H0	.236	4.24	H0	.522	-.64	H0	.779	-.28	H0	.178	-1.35	H0	.214	-1.24	H0
Socio-political and economic perspective	Companies should consider CSRD in equal proportion to their economic interests.	.900	59.	H0	.188	4.79	H0	.027	9.19	H1	.536	2.18	H0	.897	-.13	H0	.162	-1.40	H0	.411	-.82	H0	.485	-.70	H0
	Government should play a major role in enhancing the level of social and environmental responsibility of companies operating in Libya.	.950	35.	H0	.573	2	H0	.403	2.93	H0	.945	.38	H0	.575	-.56	H0	.372	-.89	H0	.981	-.02	H0	.700	-.39	H0
	CSRD is largely in line with the Islamic principles and values.	.642	1.68	H0	.722	1.33	H0	.364	3.19	H0	.313	3.56	H0	.420	-.81	H0	.340	-.96	H0	.488	-.69	H0	.939	-.08	H0
	Concern for the environment and society should occupy high status within the company even if it could lead to reduced profits.	.107	6.1	H0	.724	1.32	H0	.128	5.68	H0	.303	3.64	H0	.606	-.52	H0	.408	-.83	H0	.377	-.88	H0	.941	-.074	H0
	The relationship between political, economic and social contexts should all be considered in CSRD studies.	.746	1.23	H0	.060	7.39	H0	.628	1.74	H0	.280	3.84	H0	.262	-1.12	H0	.318	-1	H0	.987	-.02	H0	.763	-.30	H0
Apart from financial responsibility, any company should have social and environmental responsibility.	.616	1.80	H0	.640	1.69	H0	.084	6.64	H0	.797	1.02	H0	.879	-.15	H0	.181	-1.34	H0	.720	-.36	H0	.511	-.66	H0	

Appendix 5.5: Descriptive Statistics for Factors Affecting Employee Perceptions on CSRD Approaches

Factors affect respondents' perceptions on CSRD approaches		Level of Agreement					Total
		Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	
Level of Education	Statement Six	The level of CSRD is positively related to the pressure applied by stakeholders.					
	Intermediate diploma	0%	0%	100%	0%	0%	3
	Higher diploma	0%	10%	23.3%	53.3%	13.3%	30
	Bachelor	1.4%	18.7%	32.4%	42.4%	5.0%	139
	Master	4.9%	17.1%	29.3%	39.0%	9.8%	41
	Total	1.88%	16.90%	31.46%	42.72%	7.04%	213
Level of Education	Statement Ten	Companies should consider CSRD in equal proportion to their economic interests.					
	Intermediate diploma	0%	0%	0%	100%	0%	3
	Higher diploma	3.3%	0.0%	13.3%	60%	23.3%	30
	Bachelor	1.4%	6.5%	15.1%	56.1%	20.9%	139
	Master	0.0%	7.3%	7.3%	56.1%	29.3%	41
	Total	1.41%	5.63%	13.15%	57.28%	22.54%	213
Type of the Educational Qualification	Statement Five	Management should contribute to a company's social responsibility to satisfy its stakeholders.					
	Accounting qualification	2.7%	17.3%	17.8%	54.1%	8.1%	185
	Non-accounting qualification	3.6%	10.7%	10.7%	57.1%	17.9%	28
	Total	2.8%	16.4%	16.9%	54.5%	9.4%	213
Company Age	Statement One	The sole responsibility of the company is to maximise profits.					
	Old	17.8%	35.0%	12.7%	29.3%	5.1%	157
	New	7.1%	26.8%	19.6%	37.5%	8.9%	56
	Total	15.0%	32.9%	14.6%	31.5%	6.1%	213
Company Age	Statement Eight	Every company should be thought of as a social enterprise, which is an entity, whose existence and decisions can be justified in so far as they serve public or social purposes.					
	Old	0.64%	8.92%	19.75%	57.32%	13.38%	157
	New	12.50%	14.29%	16.07%	50.00%	7.14%	56
	Total	3.76%	10.33%	18.78%	55.40%	11.74%	213
Company Size	Statement Eight	Every company should be thought of as a social enterprise, which is an entity, whose existence and decisions can be justified in so far as they serve public or social purposes.					
	Large	0%	10%	16.7%	57.8%	15.6%	90
	Medium	7.2%	14.5%	18.1%	53.0%	7.2%	83
	Small	5.0%	2.5%	25.0%	55.0%	12.5%	40
	Total	3.8%	10.3%	18.8%	55.4%	11.7%	213

APPENDICES

Factors affect respondents' perceptions on CSRD approaches		Level of Agreement					Total
		Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	
Whether a company is public or private	Statement One	CSRD should be adopted only if it leads to greater economic efficiency as defined by markets.					
	Public	7.7%	35.6%	22.6%	29.3%	4.8%	208
	Private	20%	60%	20%	0%	0%	5
	Total	8.0%	36.2%	22.5%	28.6%	4.7%	213
Whether a company is public or private	Statement Eight	Every company should be thought of as a social enterprise, which is an entity, whose existence and decisions can be justified in so far as they serve public or social purposes.					
	Public	3.8%	10.1%	19.2%	55.8%	11.1%	208
	Private	0%	20%	0%	40%	40%	5
	Total	3.8%	10.3%	18.8%	55.4%	11.7%	213
Company's Ownership	Statement Two	CSRD should be adopted only if it leads to greater economic efficiency as defined by markets.					
	CFO	6.36%	32.73%	23.64%	32.73%	4.55%	110
	JV	9.18%	37.76%	22.45%	25.51%	5.1%	98
	CEPSA	20%	80%	0%	0%	0%	5
	Total	7.98%	36.15%	22.54%	28.64%	4.69%	213
Company Activity Location	Statement Two	CSRD should be adopted only if it leads to greater economic efficiency as defined by markets.					
	Onshore	6.7%	33.3%	24.8%	29.7%	5.5%	165
	On & Offshore	12.5%	45.8%	14.6%	25%	2.1%	48
	Total	8%	36.2%	22.5%	28.6%	4.7%	213

Appendix 5.6: Employee Perceptions of CSRD Approaches in Terms of Company Characteristics

CSRD Perspectives		Company Age			Company Size			Whether a Company is Public or Private			Company's Ownership			Company Activity Type			Company Activity Location		
		Sig.	Z	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1
Pure-economic perspective	The sole responsibility of the company is to maximise profits.	.022	-2.29	H1	.886	.24	H0	.284	-1.07	H0	.186	3.37	H0	.321	3.50	H0	.090	-1.70	H0
	CSRD should be adopted only if it leads to greater economic efficiency as defined by markets.	.51	-.65	H0	.255	2.73	H0	.021	-2.32	H1	.039	6.48	H1	.082	6.7	H0	.041	-2.04	H1
	Business companies should bear greater economic responsibilities to justify their presence in the community regardless of their social and environmental responsibilities.	.97	-.035	H0	.991	.018	H0	.30	-1.04	H0	.556	1.17	H0	.602	1.86	H0	.100	-1.65	H0
Stakeholder perspective	CSRD of companies is a part of their responsibility towards the accounting information users.	.406	-.83	H0	.221	3.02	H0	.161	-1.40	H0	.237	2.88	H0	.408	2.89	H0	.839	-.203	H0
	Management should contribute to a company's social responsibility to satisfy its stakeholders.	.18	-1.34	H0	.895	.223	H0	.250	-1.15	H0	.287	2.50	H0	.344	3.32	H0	.717	-.363	H0
	The level of CSRD is positively related to the pressure applied by stakeholders.	.07	-1.81	H0	.554	1.18	H0	.797	-.26	H0	.874	.270	H0	.966	.270	H0	.631	-.48	H0
Societal expectations perspective	CSRD serve as a tool for sustaining and legitimising social arrangements, institutions, which contribute to the company's aims.	.905	-.12	H0	.890	.233	H0	.255	-1.14	H0	.499	1.39	H0	.360	3.21	H0	.461	-.74	H0
	Every company should be thought of as a social enterprise, which is an entity, whose existence and decisions can be justified in so far as they serve public or social purposes.	.008	-2.64	H1	.020	7.82	H1	.038	-2.07	H1	.053	5.86	H0	.106	6.12	H0	.897	-.13	H0
	Companies should bear some sort of social responsibility to justify their existence within the society.	.416	-.813	H0	.730	.629	H0	.365	-.91	H0	.571	1.12	H0	.452	2.63	H0	.562	-.58	H0
Socio-political and economic perspective	Companies should consider CSRD in equal proportion to their economic interests.	.634	-.48	H0	.866	.287	H0	.196	-1.29	H0	.305	2.38	H0	.488	2.43	H0	.203	-1.27	H0
	Government should play a major role in enhancing the level of social and environmental responsibility of companies operating in Libya.	.356	-.922	H0	.90	.211	H0	.523	-.64	H0	.784	.49	H0	.129	5.67	H0	.433	-.78	H0
	CSRD is largely in line with the Islamic principles and values.	.404	-.84	H0	.415	1.76	H0	.925	-.094	H0	.917	.174	H0	.183	4.85	H0	.109	-1.6	H0
	Concern for the environment and society should occupy high status within the company even if it could lead to reduced profits.	.618	-.50	H0	.614	.976	H0	.108	-1.61	H0	.105	4.51	H0	.124	5.76	H0	.418	-.81	H0
	The relationship between political, economic and social contexts should all be considered in CSRD studies.	.961	-.05	H0	.245	2.81	H0	.990	-.013	H0	.997	.005	H0	.961	.29	H0	.282	-1.10	H0
	Apart from financial responsibility, any company should have social and environmental responsibility.	.396	-.85	H0	.390	1.88	H0	.109	-1.60	H0	.264	2.66	H0	.423	2.81	H0	.710	-.372	H0

Appendix 5.7: Employee Perceptions towards Incentives for CSRD in Terms of Their Demographics

Companies disclose their social and environmental activities:		Within Groups			Length of Experience			Education Level			Place of Highest Education			Type of the Educational			Professional Qualifications			Training Programmes			Academic Post		
		Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1	Sig.	Z	H0/H1	Sig.	Z	H0/H1	Sig.	Z	H0/H1
Social reputation and Stakeholder demands	As a result of the awareness of the importance of social and environmental issues by company's management.	.231	4.30	H0	.247	4.14	H0	.307	3.61	H0	.933	.44	H0	.611	-.51	H0	.400	-.84	H0	.619	-.50	H0	.005	-2.84	H1
	As a means by which stakeholders are managed to gain their support and approval for the company has continued existence.	.495	2.40	H0	.910	.54	H0	.321	3.50	H0	.440	2.70	H0	.804	-.25	H0	.383	-.87	H0	.128	-1.52	H0	.693	-.40	H0
	To meet their social and moral responsibility.	.350	3.28	H0	.084	6.66	H0	.407	2.90	H0	.658	1.61	H0	.753	-.31	H0	.949	-.06	H0	.845	-.20	H0	.626	-.49	H0
	To assist the society at large and enhance the company's picture within society to gain its trust.	.346	3.3	H0	.068	7.11	H0	.733	1.28	H0	.090	6.49	H0	.007	-2.70	H1	.953	-.06	H0	.693	-.39	H0	.536	-.62	H0
	As a strategy to defeat competitors.	.466	2.55	H0	.449	2.65	H0	.634	1.71	H0	.814	.95	H0	.941	-.07	H0	.722	-.36	H0	.133	-1.50	H0	.644	-.46	H0
Socio-political and economic pressure	To illustrate a reasonable responsibility in accordance with Islamic Sharia values.	.182	4.87	H0	.427	2.78	H0	.665	1.58	H0	.846	.82	H0	.747	-.32	H0	.410	-.82	H0	.212	-1.25	H0	.513	-.65	H0
	In response to the socio-cultural influences on companies.	.712	1.37	H0	.294	3.71	H0	.738	1.26	H0	.902	.58	H0	.457	-.74	H0	.523	-.64	H0	.241	-1.17	H0	.167	-1.38	H0
	Responding to economic and financial pressure groups.	.859	76.	H0	.363	3.19	H0	.215	4.47	H0	.610	1.82	H0	.460	-.74	H0	.599	-.53	H0	.400	-.84	H0	.372	-.89	H0
	Responding to political pressure groups.	.727	1.31	H0	.050	7.81	H0	.091	6.46	H0	.768	1.14	H0	.523	-.64	H0	.606	-.52	H0	.312	-1.01	H0	.596	-.53	H0
	Responding to social pressure groups.	.440	2.70	H0	.331	3.42	H0	.715	1.36	H0	.131	5.63	H0	.160	-1.41	H0	.148	1.45-	H0	.426	-.80	H0	.531	-.63	H0
Legal requirements	In response to legal obligations.	.591	1.91	H0	.381	3.07	H0	.138	5.52	H0	.321	3.50	H0	.089	-1.70	H0	.071	1.80-	H0	.835	-.21	H0	.518	-.65	H0
	In response to the requirements imposed By the NOC.	.186	4.81	H0	.615	1.80	H0	.062	7.32	H0	.554	2.09	H0	.552	-.60	H0	.061	-1.88	H0	.594	-.53	H0	.615	-.50	H0
Economic factors	As a result of financial incentives such as low-cost funding or special tax treatment.	.077	6.85	H0	.351	3.28	H0	.744	1.24	H0	.323	3.49	H0	.999	-.002	H0	.051	-1.96	H0	.136	-1.49	H0	.058	-1.90	H0
	To enhance the financial and economic performance of the company.	.666	1.57	H0	.732	1.29	H0	.218	4.44	H0	.414	2.86	H0	.819	-.23	H0	.018	-2.37	H1	.570	-.57	H0	.656	-.45	H0

Appendix 5.8: Descriptive Statistics for Factors Affecting Employee Perceptions of Incentives for CSRD Practices

Factors affect respondents' perceptions on the incentives for CSRD practices		Level of Importance					Total
		Not at all important	Not important	Neither unimportant nor important	Important	Very Important	
Type of the Educational Qualification	Incentive	To assist the society at large and enhance the company's picture within society to gain its trust.					
	Accounting qualification	3.8%	14.6%	21.1%	51.4%	9.2%	185
	Non-accounting qualification	0%	10.7%	17.9%	64.3%	7.1%	28
	Total	3.3%	14.1%	20.7%	53.1%	8.9%	213
Professional Qualifications	Incentive	To enhance the financial and economic performance of the company.					
	Yes	8.3%	16.7%	16.7%	45.8%	12.5%	24
	No	3.2%	16.4%	28.6%	44.4%	7.4%	189
	Total	3.8%	16.4%	27.2%	44.6%	8%	213
Academic Post	Incentive	As a result of the awareness of the importance of social and environmental issues by company's management.					
	Yes	0%	0%	14.3%	85.7%	0%	7
	No	6.3%	24.8%	20.4%	42.7%	5.8%	206
	Total	6.1%	23.9%	20.2%	44.1%	5.6%	213
Company Size	Incentive	To meet their social and moral responsibility.					
	Large	5.56%	13.33%	22.22%	51.11%	7.78%	90
	Medium	3.61%	15.66%	14.46%	48.19%	18.07%	83
	Small	2.5%	20%	12.5%	55.00%	10%	40
	Total	4.23%	15.49%	17.37%	50.7%	12.21%	213
Company Size	Incentive	To assist the society at large and enhance the company's picture within society to gain its trust.					
	Large	6.7%	12.2%	21.1%	50%	10%	90
	Medium	1.2%	18.1%	19.3%	55.4%	6%	83
	Small	0%	10%	22.5%	55%	12.5%	40
	Total	3.3%	14.1%	20.7%	53.1%	8.9%	213
Company Size	Incentive	In response to the requirements imposed by the NOC.					
	Large	5.6%	13.3%	14.4%	40%	26.7%	90
	Medium	3.6%	10.8%	13.3%	53%	19.3%	83
	Small	0%	10%	25%	42.5%	22.5%	40
	Total	3.8%	11.7%	16.0%	45.5%	23%	213
Whether a Company is Public or Private	Incentive	To meet their social and moral responsibility.					
	Public	4.3%	14.9%	16.8%	51.4%	12.5%	208
	Private	0%	40%	40%	20%	0%	5
	Total	4.2%	15.5%	17.4%	50.7%	12.2%	213
Whether a Company is Public or Private	Incentive	Responding to political pressure groups.					
	Public	2.9%	13.0%	22.6%	51%	10.6%	208
	Private	0%	0%	0%	40%	60%	5
	Total	2.8%	12.7%	22.1%	50.7%	11.7%	213

Factors affect respondents' perceptions on the incentives for CSR practices		Level of Importance					Total
		Not at all important	Not important	Neither unimportant nor important	Important	Very Important	
Company's Ownership	Incentive	Responding to political pressure groups.					
	CFO	1.8%	13.6%	27.3%	49.1%	8.2%	110
	JV	4.1%	12.2%	17.3%	53.1%	13.3%	98
	CEPSA	0%	0%	0%	40%	60%	5
	Total	2.8%	12.7%	22.1%	50.7%	11.7%	213
Company Activity Type	Incentive	To assist the society at large and enhance the company's picture within society to gain its trust.					
	Production	12.5%	12.5%	18.8%	56.3%	0%	16
	Exploration	0%	20%	60%	20%	0%	5
	Both	3.7%	8.6%	17.3%	55.6%	14.8%	81
	Service & Refining	1.8%	18%	21.6%	52.3%	6.3%	111
	Total	3.3%	14.1%	20.7%	53.1%	8.9%	213
Company Activity Type	Incentive	As a strategy to defeat competitors.					
	Production	0%	37.5%	31.3%	25%	6.3%	16
	Exploration	0%	40%	20%	40%	0%	5
	Both	4.9%	12.3%	11.1%	64.2%	7.4%	81
	Service & Refining	1.8%	20.7%	21.6%	50.5%	5.4%	111
	Total	2.8%	19.2%	18.3%	53.5%	6.1%	213
Company Activity Type	Incentive	Responding to political pressure groups.					
	Production	6.3%	25%	18.8%	25%	25%	16
	Exploration	0%	0%	0%	40%	60%	5
	Both	3.7%	9.9%	17.3%	58%	11.1%	81
	Service & Refining	1.8%	13.5%	27%	49.5%	8.1%	111
	Total	2.8%	12.7%	22.1%	50.7%	11.7%	213
Company Activity Location	Incentive	To assist the society at large and enhance the company's picture within society to gain its trust.					
	Onshore	3%	15.8%	24.8%	48.5%	7.9%	165
	On & Offshore	4.2%	8.3%	6.3%	68.8%	12.5%	48
	Total	3.3%	14.1%	20.7%	53.1%	8.9%	213
Company Activity Location	Incentive	As a strategy to defeat competitors.					
	Onshore	1.2%	23%	22.4%	49.1%	4.2%	165
	On & Offshore	8.3%	6.3%	4.2%	68.8%	12.5%	48
	Total	2.8%	19.2%	18.3%	53.5%	6.1%	213
Company Activity Location	Incentive	To illustrate a reasonable responsibility in accordance with Islamic Sharia values.					
	Onshore	0.6%	9.1%	21.2%	54.5%	14.5%	165
	On & Offshore	4.2%	6.3%	2.1%	64.6%	22.9%	48
	Total	1.4%	8.5%	16.9%	56.8%	16.4%	213

Appendix 5.9: Employee Perceptions of Incentives for CSRD in Terms of Company Characteristics

Companies disclose their social and environmental activities:		Company Age			Company Size			Whether a Company is Public or Private			Company's Ownership			Company Activity Type			Company Activity Location		
		Sig.	Z	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1
Social reputation and Stakeholder demands	As a result of the awareness of the importance of social and environmental issues by company's management.	.632	-4.8	H0	.165	3.61	H0	.076	-1.77	H0	.170	3.54	H0	.171	5.01	H0	.298	-1.04	H0
	As a means by which stakeholders are managed to gain their support and approval for the company's continued existence.	.283	-1.08	H0	.504	1.37	H0	.33	-.97	H0	.341	2.15	H0	.084	6.64	H0	.731	-.34	H0
	To meet their social and moral responsibility.	.692	-.40	H0	.000	17.75	H1	.038	-2.08	H1	.115	4.33	H0	.083	6.67	H0	.078	-1.76	H0
	To assist the society at large and enhance the company's picture within society to gain its trust.	.162	-1.40	H0	.003	11.35	H1	.116	-1.57	H0	.076	5.14	H0	.041	8.24	H1	.008	-2.67	H1
	As a strategy to defeat competitors.	.196	-1.29	H0	.266	2.65	H0	.307	-1.02	H0	.337	2.18	H0	.038	8.44	H1	.002	-3.12	H1
Socio-political and economic pressure	To illustrate a reasonable responsibility in accordance with Islamic Sharia values.	.896	-.13	H0	.899	.212	H0	.085	-1.73	H0	.215	3.07	H0	.310	3.59	H0	.025	-2.25	H1
	In response to the socio-cultural influences on companies.	.068	-1.82	H0	.280	2.545	H0	.852	-.17	H0	.446	1.61	H0	.656	1.62	H0	.259	-1.13	H0
	Responding to economic and financial pressure groups.	.996	-.005	H0	.929	.148	H0	.665	-.434	H0	.910	.190	H0	.437	2.72	H0	.070	-1.81	H0
	Responding to political pressure groups.	.514	-.652	H0	.536	1.25	H0	.007	-2.68	H1	.014	8.49	H1	.027	9.14	H1	.770	-.29	H0
	Responding to social pressure groups.	.599	-.53	H0	.137	3.98	H0	.112	-1.59	H0	.144	3.88	H0	.209	4.54	H0	.390	-.86	H0
Legal requirements	In response to legal obligations.	.473	-.72	H0	.241	2.85	H0	.056	-1.91	H0	.094	4.74	H0	.181	4.88	H0	.563	-.58	H0
	In response to the requirements imposed by the NOC.	.092	-1.68	H0	.036	6.63	H1	.358	-.92	H0	.531	1.26	H0	.587	1.93	H0	.423	-.80	H0
Economic factors	As a result of financial incentives such as low-cost funding or special tax treatment.	.305	-1.02	H0	.561	1.15	H0	.696	-.39	H0	.926	.153	H0	.955	.325	H0	.184	-1.33	H0
	To enhance the financial and economic performance of the company.	.897	-.13	H0	.525	1.29	H0	.932	-.086	H0	.970	.061	H0	.455	2.61	H0	.722	-.36	H0

Appendix 5.10: Employee Perceptions of Disincentives for CSRD in Terms of Their Demographics

Companies do not disclose their social and environmental activities:	Within Groups			Length of Experience			Education level			Place of Highest Education			Type of the Educational			Professional Qualifications			Training Programmes			Academic Post		
	Sig	χ^2	H0/H1	Sig	χ^2	H0/H1	Sig	χ^2	H0/H1	Sig	χ^2	H0/H1	Sig	Z	H0/H1	Sig	Z	H0/H1	Sig	Z	H0/H1	Sig	Z	H0/H1
As their goals are focused toward economic performance rather than social and environmental performance.	.289	3.75	H0	.771	1.13	H0	.011	11.06	H1	.538	2.17	H0	.151	-1.44	H0	.008	-2.65	H1	.113	-1.59	H0	.006	-2.75	H1
The lack of awareness of the significance and potential advantages of CSRD practices by society.	.834	.86	H0	.521	2.25	H0	.064	7.27	H0	.075	6.91	H0	.357	-.92	H0	.074	-1.79	H0	.841	-.20	H0	.519	-.65	H0
To avoid any possibility of claims from political groups.	.639	1.69	H0	.956	.32	H0	.004	13.07	H1	.844	.82	H0	.466	-.73	H0	.606	-.52	H0	.689	-.40	H0	.184	-1.33	H0
To avoid any possibility of claims from social groups.	.750	1.21	H0	.455	2.62	H0	.995	.075	H0	.173	4.98	H0	.916	-.11	H0	.772	-.29	H0	.143	-1.47	H0	.048	-1.97	H1
As they think that costs of providing this type of information may far exceed the desired outcomes.	.094	6.39	H0	.368	3.16	H0	.333	3.41	H0	.343	3.33	H0	.821	-.23	H0	.956	-.06	H0	.022	-2.29	H1	.034	-2.11	H1
As a result of the lack of the legal requirements to do so.	.389	3.02	H0	.568	2.02	H0	.855	.78	H0	.164	5.10	H0	.166	-1.39	H0	.397	-.85	H0	.178	-1.35	H0	.506	-.67	H0
Owing to the lack of the stakeholders' demands of CSRD practices.	.984	.16	H0	.843	.83	H0	.698	1.43	H0	.187	4.80	H0	.315	-1.01	H0	.142	-1.47	H0	.127	-1.53	H0	.390	-.86	H0
As a result of the lack of the political requirements to do so.	.106	6.12	H0	.646	1.66	H0	.570	2.01	H0	.271	3.91	H0	.192	-1.31	H0	.153	-1.43	H0	.264	-1.12	H0	.698	-.39	H0
To avoid any possibility of claims from the NOC.	.559	2.07	H0	.556	2.08	H0	.633	1.72	H0	.544	2.14	H0	.327	-.98	H0	.106	-1.61	H0	.531	-.63	H0	.429	-.79	H0
To avoid any possibility of claims from economic and financial groups.	.949	.36	H0	.539	2.17	H0	.915	.52	H0	.133	5.60	H0	.304	-1.03	H0	.418	-.81	H0	.355	-.92	H0	.723	-.35	H0
As a result of the lack of the social requirements to do so.	.770	1.13	H0	.813	.95	H0	.228	4.33	H0	.333	3.41	H0	.975	-.03	H0	.572	-.57	H0	.344	-.95	H0	.922	-.10	H0
The absence of the financial incentives from the state for companies to disclose their social and environmental performance.	.835	.86	H0	.350	3.28	H0	.064	7.27	H0	.642	1.68	H0	.244	-1.17	H0	.380	-.88	H0	.597	-.53	H0	.121	-1.55	H0
The absence of the role played by regulators such as the AB to require companies to provide such information.	.134	5.57	H0	.722	1.33	H0	.158	5.20	H0	.576	1.98	H0	.224	-1.22	H0	.269	-1.11	H0	.297	-1.04	H0	.804	-.25	H0

Appendix 5.11: Descriptive Statistics for Factors Affecting Employee Perceptions of Disincentives for CSR Practices

Factors affect respondents' perceptions on the disincentives for CSR practices.		Level of Importance					Total
		Not at all important	Not important	Neither unimportant nor important	Important	Very Important	
Education level	Disincentive	As their goals are focused toward economic performance rather than social and environmental performance.					
	Intermediate diploma	0%	33.3%	33.3%	33.3%	0%	3
	Higher diploma	3.3%	26.7%	13.3%	50%	6.7%	30
	Bachelor	5.8%	17.3%	20.1%	47.5%	9.4%	139
	Master	4.9%	14.6%	7.3%	56.1%	17.1%	41
	Total	5.2%	18.3%	16.9%	49.3%	10.3%	213
Education level	Disincentive	To avoid any possibility of claims from political groups.					
	Intermediate diploma	0%	0%	100%	0%	0%	3
	Higher diploma	3.3%	13.3%	40.0%	36.7%	6.7%	30
	Bachelor	2.9%	10.1%	19.4%	56.1%	11.5%	139
	Master	7.3%	17.1%	12.2%	53.7%	9.8%	41
	Total	3.8%	11.7%	22.1%	52.1%	10.3%	213
Professional Qualifications	Disincentive	As their goals are focused toward economic performance rather than social and environmental performance.					
	Yes	8.3%	12.5%	8.3%	54.2%	16.7%	24
	No	4.8%	19%	18%	48.7%	9.5%	189
	Total	5.2%	18.3%	16.9%	49.3%	10.3%	213
Training Programmes	Disincentive	As they think that costs of providing this type of information may far exceed the desired outcomes.					
	Yes	4%	24%	32%	40%	0%	25
	No	5.3%	27.1%	25.0%	37.2%	5.3%	188
	Total	5.2%	26.8%	25.8%	37.6%	4.7%	213
Academic Post	Disincentive	As their goals are focused toward economic performance rather than social and environmental performance.					
	Yes	0%	0%	14.3%	71.4%	14.3%	7
	No	5.3%	18.9%	17%	48.5%	10.2%	206
	Total	5.2%	18.3%	16.9%	49.3%	10.3%	213
Academic Post	Disincentive	To avoid any possibility of claims from social groups.					
	Yes	14.3%	0%	28.6%	57.1%	0%	7
	No	6.8%	17%	26.2%	40.3%	9.7%	206
	Total	7%	16.4%	26.3%	40.8%	9.4%	213

Factors affect respondents' perceptions on the disincentive for CSRD practices.		Level of Importance					Total
		Not at all important	Not important	Neither unimportant nor important	Important	Very Important	
Academic Post	Disincentive	As they think that costs of providing this type of information may far exceed the desired outcomes.					
	Yes	0%	0%	42.9%	57.1%	0%	7
	No	5.3%	27.7%	25.2%	36.9%	4.9%	206
	Total	5.2%	26.8%	25.8%	37.6%	4.7%	213
Whether a Company is Public or Private	Disincentive	To avoid any possibility of claims from political groups.					
	Public	3.4%	11.5%	22.1%	52.4%	10.6%	208
	Private	20%	20%	20%	40%	0%	5
	Total	3.8%	11.7%	22.1%	52.1%	10.3%	213
Whether a Company is Public or Private	Disincentive	As a result of the lack of the political requirements to do so.					
	Public	1%	20.7%	23.1%	45.7%	9.6%	208
	Private	20%	40%	0%	40%	0%	5
	Total	1.4%	21.1%	22.5%	45.5%	9.4%	213
Company's Ownership	Disincentive	To avoid any possibility of claims from political groups.					
	CFO	4.5%	12.7%	23.6%	50.9%	8.2%	110
	JV	2.0%	9.2%	20.4%	55.1%	13.3%	98
	CEPSA	20%	40%	20%	20%	0%	5
	Total	3.8%	11.7%	22.1%	52.1%	10.3%	213
Company's Ownership	Disincentive	As a result of the lack of the political requirements to do so.					
	CFO	0.9%	20.0%	20.9%	48.2%	10%	110
	JV	1%	20.4%	25.5%	43.9%	9.2%	98
	CEPSA	20%	60%	0%	20%	0%	5
	Total	1.4%	21.1%	22.5%	45.5%	9.4%	213
Company's Ownership	Disincentive	To avoid any possibility of claims from economic and financial groups.					
	CFO	7.3%	25.5%	22.7%	39.1%	5.5%	110
	JV	3.1%	15.3%	22.4%	52.0%	7.1%	98
	CEPSA	0%	40%	20%	40%	0%	5
	Total	5.2%	21.1%	22.5%	45.1%	6.1%	213
Company Activity Type	Disincentive	To avoid any possibility of claims from political groups.					
	Production	0%	12.5%	25.0%	43.8%	18.8%	16
	Exploration	20%	40%	20%	20%	0%	5
	Both	2.5%	8.6%	19.8%	56.8%	12.3%	81
	Service & Refining	4.5%	12.6%	23.4%	51.4%	8.1%	111
	Total	3.8%	11.7%	22.1%	52.1%	10.3%	213
Company Activity Location	Disincentive	As their goals are focused toward economic performance rather than social and environmental performance.					
	Onshore	4.2%	21.8%	17.6%	47.9%	8.5%	165
	On & Offshore	8.3%	6.3%	14.6%	54.2%	16.7%	48
	Total	5.2%	18.3%	16.9%	49.3%	10.3%	213

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Factors affect respondents' perceptions on the disincentive for CSRD practices.		Level of Importance					Total
		Not at all important	Not important	Neither unimportant nor important	Important	Very Important	
Company Activity Location	Disincentive	As a result of the lack of the political requirements to do so.					
	Onshore	1.8%	23.6%	24.2%	42.4%	7.9%	165
	On & Offshore	0%	12.5%	16.7%	56.3%	14.6%	48
	Total	1.4%	21.1%	22.5%	45.5%	9.4%	213
Company Activity Location	Disincentive	To avoid any possibility of claims from economic and financial groups.					
	Onshore	5.5%	23%	25.5%	40.6%	5.5%	165
	On & Offshore	4.2%	14.6%	12.5%	60.4%	8.3%	48
	Total	5.2%	21.1%	22.5%	45.1%	6.1%	213

Appendix 5.12: Employee Perceptions of Disincentives for CSRD in Terms of Company Characteristics

Companies do not disclose their social and environmental activities:	Company Age			Company Size			Whether a Company is Public or Private			Company's Ownership			Company Activity Type			Company Activity Location		
	Sig.	Z	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1	Sig.	χ^2	H0/H1	Sig.	χ^2	H0/H1	Sig.	Z	H0/H1
As their goals are focused toward economic performance rather than social and environmental performance.	.549	-.60	H0	.378	1.945	H0	.136	-1.49	H0	.285	2.509	H0	.180	4.90	H0	.047	-1.98	H1
The lack of awareness of the significance and potential advantages of CSRD practices by society.	.752	-.32	H0	.489	1.43	H0	.144	-1.46	H0	.265	2.66	H0	.239	4.22	H0	.060	-1.88	H0
To avoid any possibility of claims from political groups.	.643	-.46	H0	.777	.504	H0	.018	-2.36	H1	.017	8.21	H1	.042	8.21	H1	.172	-1.37	H0
To avoid any possibility of claims from social groups.	.813	-.24	H0	.192	3.3	H0	.215	-1.24	H0	.418	1.75	H0	.120	5.83	H0	.517	-.65	H0
As they think that costs of providing this type of information may far exceed the desired outcomes.	.263	-1.12	H0	.627	.933	H0	.348	-.939	H0	.269	2.63	H0	.372	3.13	H0	.357	-.92	H0
As a result of the lack of the legal requirements to do so.	.336	-.96	H0	.322	2.27	H0	.078	-1.76	H0	.150	3.80	H0	.072	7.01	H0	.633	-.48	H0
Owing to the lack of the stakeholders' demands of CSRD practices.	.869	-.17	H0	.374	1.97	H0	.056	-1.914	H0	.159	3.676	H0	.213	4.50	H0	.862	-.174	H0
As a result of the lack of the political requirements to do so.	.953	-.059	H0	.337	2.17	H0	.015	-2.421	H1	.048	6.08	H1	.073	6.97	H0	.008	-2.66	H1
To avoid any possibility of claims from the NOC.	.130	-1.52	H0	.094	4.73	H0	.269	-1.106	H0	.274	2.59	H0	.420	2.82	H0	.299	-1.04	H0
To avoid any possibility of claims from economic and financial groups.	.848	-.19	H0	.427	1.70	H0	.525	-.635	H0	.040	6.46	H1	.055	7.61	H0	.017	-2.39	H1
As a result of the lack of the social requirements to do so.	.489	-.69	H0	.170	3.55	H0	.110	-1.60	H0	.274	2.59	H0	.459	2.59	H0	.612	-.507	H0
The absence of the financial incentives from the state for companies to disclose their social and environmental performance.	.476	-.712	H0	.937	.131	H0	.573	-.56	H0	.638	.90	H0	.80	1.01	H0	.500	-.674	H0
The absence of the role played by regulators such as the AB to require companies to provide such information.	.833	-.21	H0	.088	4.85	H0	.163	-1.40	H0	.110	4.41	H0	.191	4.75	H0	.359	-.917	H0

Appendix 6.1: The English Version of the Interview Questions

Interviewee: -----

Gender: Male Female

Date: -----

Starting time: -----

Finishing time: -----

1. Could you please tell me a brief history of your educational background and length of work experience?

2. From your point of view, what does corporate social responsibility (CSR) mean? How did you gain this understanding? Have you already had contact with such a practice?

3. How important do you think it is for companies in Libya to provide their social and environmental information to the public?

Why do you think this?

Can you give me an example please?

4. What are the main environmental (internal and external) influences that affect the level and extent of corporate social responsibility disclosure (CSR) practice in Libya?

Why do you think this?

Can you give me an example please?

5. The content analysis of annual reports shows that the level of CSR in the Libyan extractive sector is very low compared with developed countries. From your perspective, what are the main reasons for that?

Why do you think this?

Can you give me an example please?

6. To what extent do you think that accounting education and professional practices are important in ensuring social and environmental sensitivity in businesses?

Why do you think this?

Can you give me an example please?

7. What are the main factors that may obstruct the development of the accounting profession in Libya to encompass CSR practice?

Why do you think this?

Can you give me an example please?

8. How important do you think continuing professional development (CPD) is after an accounting student has graduated?

Why do you think this?

Can you give me an example please?

9. How much CPD do you do/have you done as an accountant? Which (if any) topics have you studied and what is your motivation for doing/not doing CPD?

10. How much CSRD-specific training had you undertaken or been asked to deliver in recent years, and by whom was it initiated?

11. Considering the current circumstances in Libya, how do you envision CSRD developing and being implemented within the country?

Why do you think this?

12. Do you have any further comments or suggestions on matters that you think are relevant to CSRD, which have not been covered in the interview?

13. Please may I contact you again if I need any further clarification?

Appendix 6.2: The Arabic Version of the Interview Questions

- المستجيب: _____
- الجنس: ذكر أنثى
- التاريخ: _____
- وقت البدء: _____
- وقت الانتهاء: _____
1. هل لك أن تعطيني نبذة عن الخلفية التعليمية والمهنية لسيادتكم؟
 2. من وجهة نظرك، ما هي المسؤولية الاجتماعية والبيئية للشركات؟ كيف اكتسبتم هذا الفهم؟ وهل لديكم أية ممارسات بهذا الخصوص؟
 3. هل تعتقد بأن هناك أهمية لقيام الشركات بالإفصاح عن المعلومات المتعلقة بأنشطتها الاجتماعية والبيئية في تقاريرها؟
لماذا تعتقد ذلك؟
هل لك أن تعطيني أمثلة عن ذلك من فضلك؟
 4. ما هي العوامل البيئية (الداخلية و الخارجية) التي ترى بأنها مهمة وتؤثر في الممارسات الاجتماعية والبيئية للشركة وكيفية الإفصاح عنها؟
لماذا تعتقد ذلك؟
هل لك أن تعطيني أمثلة عن ذلك من فضلك؟
 5. من خلال تحليل محتوى التقارير السنوية للشركات العاملة في قطاع النفط الليبي بمختلف أنواعها وهيكل ملكيتها اتضح للباحث بأن مستوى الإفصاح عن الممارسات الاجتماعية والبيئية للشركات ضعيف جدا مقارنة بالدول المتقدمة. ما هي الأسباب الرئيسية لتدني مستوى الإفصاح برأيك؟
لماذا تعتقد ذلك؟
هل لك أن تعطيني أمثلة عن ذلك من فضلك؟
 6. إلي أي مدى تعتقد بأهمية التعليم المحاسبي ومهنة المحاسبة بشكل عام في تحفيز الشركات للاهتمام بممارساتها ومسؤوليتها الاجتماعية والبيئية؟
لماذا تعتقد ذلك؟
هل لك أن تعطيني أمثلة عن ذلك من فضلك؟
 7. ما هي العوامل التي يمكن أن تعرقل تطوير مهنة المحاسبة في ليبيا لتشتمل علي آلية جيدة تتعلق بالممارسات الاجتماعية والبيئية للشركات وكيفية الإفصاح عنها؟
لماذا تعتقد ذلك؟
هل لك أن تعطيني أمثلة عن ذلك من فضلك؟
 8. برأيك، ما مدى أهمية التطوير والتدريب المهني المستمر في مجال المحاسبة بعد تخرج الطالب وحصوله علي مستوي أكاديمي معين في هذا المجال؟
لماذا تعتقد ذلك؟
هل لك أن تعطيني أمثلة عن ذلك من فضلك؟

9. كم هي عدد البرامج التدريبية المتعلقة بالتطوير المهني المستمر والتي سبق لكم المشاركة فيها، وما هي أهم المواضيع التي تم تناولها في هذه البرامج؟

10. هل سبق لكم حضور أو تقديم أية برامج تدريبية متخصصة في مجال المسؤولية الاجتماعية والبيئية للشركات في السنوات القريبة الماضية؟ وما هي طبيعة الجهة التي طلبت منكم القيام بذلك؟

11. أخذاً في الاعتبار الوضع الراهن والظروف التي تشهده ليبيا في هذه الأيام، كيف تقيمون مستقبل المسؤولية الاجتماعية والبيئية للشركات وآلية تطويرها وتطبيقها في ليبيا؟
لماذا تعتقد ذلك؟

12. هل لدي سيادتكم أية تعليقات أو اقتراحات أخرى تظن أنها ذات صلة بموضوع البحث، والتي لم يتم تغطيتها في هذه المقابلة وترى بأنها قد تسهم في إثراء هذه الدراسة؟

13. من فضلكم، هل تسمحون للباحث بالاتصال بكم مرة أخرى إذا كان بحاجة إلي توضيحات واستفسارات إضافية حول موضوع البحث؟

Appendix 6.3: The Arabic Versions of Exemplary English Quotations in Chapter Six

6.3.1 Recognised Rationales for Undertaking CSR

6.3.1.1 An obligation to Society

لا يوجد أي مجال للشك بأن الإفصاح عن المعلومات البيئية والاجتماعية والبيئية يعتبر عنصر مهم. يجب علي الشركات الإفصاح عن المعلومات المتعلقة بالمسؤولية البيئية والاجتماعية لكي تعطي مؤشرات حول ما إذا كان أدائها صديق للبيئة أما لا. في اعتقادي انه ومن المهم أن يكون الناس علي دراية بطبيعة نشاط الشركة وما إذا كانت تعد مواطن صالح أم لا وذلك أيضا لتبرير شرعية وجودها.

There is no doubt that disclosure of social and environmental information is important. Companies must disclose their social and environmental information to give indications about the performance of the company and whether it is an eco-friendly company or not. I think it is important that people know what you are doing, who you are, are you a green citizen ... This is in order for the company to legitimise itself in society. (R15)

6.3.1.2 Enhancement of Company's Image

من وجهة نظري، يمكن للشركات أن تتبنى فكرة الإفصاح عن المسؤولية البيئية والاجتماعية لحماية وتحسين صورتها، تشجيع الموظفين والعملاء و كذلك تحفيزا لعلاقات اجتماعية غير مباشرة كنوع من الترويج لمنتجاتها. الإفصاح عن المسؤولية الاجتماعية يمكن استخدامه أيضا كوسيلة للدعاية والإعلان.

From my perspective, companies can make CSR to advocate and enhance the entity's image, and to promote employee, customer and community relations with the incentive of indirectly assisting the promotion of products. CSR can be used as a means of advertising. (R5)

6.3.1.3 To Address and Solve Environmental Issues

كل الشركات ملزمة فيما يتعلق بالقضايا الاجتماعية والبيئية. لذلك، يجب علي الشركة أن تفصح عن المعلومات الاجتماعية والبيئية المتعلقة بأنشطتها وذلك مساهمة منها في معالجة القضايا البيئية مثل التغير المناخي والاحتباس الحراري، وذلك من خلال التعاون المتبادل بينها وبين الأجهزة الحكومية.

Corporations have an obligation on social and environmental issues. Thus, a company must disclose environmental information to solve environmental issues such as climate change and global warming, through coordination between the company and government agencies. (R10)

6.3.1.4 Enhancement of Economic Performance and Decision Making

المنظمات التي تتبنى سياسة معينة في مجال حماية البيئة ربما يؤدي ذلك إلى زيادة إيراداتها أو أرباحها أو لا ربما مبيعاتها. قد يحدث هذا عندما يشعر المواطن بأهمية البيئة ومن ثم سيقبل علي شراء منتجات تلك الشركات التي لديها ممارسات أو اهتمامات بيئية وتقوم بإنتاج منتجات صديقة للبيئة، وكل هذا سيؤدي في نهاية الأمر إلى زيادة العائد المالي.

Organisations that pursue a policy in the field of environment protection may have future revenues or an increase in profits or increased sales as a result. This happens when the informed citizen feels the importance of the environment, he will purchase from those companies interested in environmental aspects and who produce environmentally friendly products, and therefore this will result in a financial return. (R10)

يجب علي الشركات الإفصاح علي المعلومات المتعلقة بأنشطتها الاجتماعية والبيئية لكي تساعد المستثمرين في اتخاذ قراراتهم. هذه الأيام المستثمرين أصبحوا يفضلوا استثمار أموالهم في شركات لها اهتمامات بالجوانب الاجتماعية والبيئية حيث أن ذلك قد يؤثر إيجابا علي سعر السهم للشركة.

Companies must undertake CSRD to assist the investor in making rational decisions. Nowadays investors have become attracted to investing their money in companies that are interested in social and environmental aspects, as this has a positive effect on the company's stock price. (R12)

6.3.1.5 Strategy to Defeat Competitors

يجب علي الشركة الإفصاح عن معلومات المسؤولية البيئية لتحديد مدى الدور الذي تلعبه هذه الشركة داخل المجتمع وهذا بدوره يُعد أمر مهم بالنسبة لأي شركة وذلك لتحسين وضعها التنافسي داخل السوق.

Company must disclose environmental information to determine the extent of its role in the community, which is very important for any company to strengthen its competitive position. (R2)

6.3.1.6 Response to Islamic Principles and Values

إنماء المجتمع او تطويره وكذلك حماية البيئة المحيطة هي واجب يحث عليه الدين الإسلامي. وفقا للتعاليم الإسلامية، الناس ينتظر منهم ان يكونوا متعاونين فيما بينهم. حيث يقول الرسول محمد عليه الصلاة والسلام (لا يؤمن أحدكم حتى يحب لأخيه ما يحب لنفسه).

Development of society and protection of the environment is an Islamic duty in the Islamic religion; people are expected to be cooperative with others in the community. The Messenger of Allah (peace be upon him) declared that: “None of you truly believes until he loves for his [Muslim] brother what he loves for himself”. (R15)

6.3.2 Obstructions of CSRD Practice in Libya

6.3.2.1 The Lack of Social Awareness

أعتقد بأن إدراك أهمية وكذلك المميزات الكامنة وراء الإفصاح عن المسؤولية الاجتماعية للشركات من قبل المجتمع بشكل عام وإدارة الشركة بشكل خاص محرك أساسي في اتجاه تحسين مستوى الإفصاح عن المسؤولية الاجتماعية في ليبيا الإفصاح عن المسؤولية الاجتماعية للشركات يعتبر بمثابة رسالة يراد توصيلها، لذلك إدراك أهمية هذه الرسالة أمر هام جدا كلما زاد إدراك المجتمع بأهمية القضايا أو المسائل الاجتماعية والبيئية كلما أدى ذلك إلى زيادة مستوى الإفصاح عن الأنشطة الاجتماعية والبيئية من قبل الشركات. في اعتقادي، إن من أهم أسباب المستويات الحالية لما يسمى بالإفصاح عن المسؤولية الاجتماعية والبيئية في ليبيا هو غياب إدراك و فهم إدارة الشركة لأهمية المعلومات المتعلقة بالمسؤولية الاجتماعية والبيئية لأنشطتها.

I think that the awareness of the significance and potential advantages of CSRD practices by society in general and company management in particular are a very important driver towards improving the level of CSRD in Libya ... CSRD is a message that needs to be delivered, so the awareness of the importance of this message is a vital factor ... an increase in social awareness regarding social and environmental issues will lead to an increase in the level of CSRD. I think one of the

main obstructions of CSRD in Libya is the lack of the managerial awareness regarding the importance of CSRD practice. (R8)

6.3.2.2 The Lack of the Legal Requirements

تعتبر المتطلبات القانونية محرك مؤثر فيما يتعلق بالإفصاح عن المسؤولية الاجتماعية والبيئية. أعتقد أنه من المهم للبيئة الليبية بأن تتبنى فكرة الإلزام القانوني لإجبار الشركات للإفصاح عن المعلومات المتعلقة بالمسؤولية الاجتماعية للأنشطة السلبية التي تمارسها. الشركات ستميل إلى أداء أفضل عندما يتم اتخاذ الإجراءات القانونية ضدهم في هذا الصدد.

Legal requirements are an influential driver of CSRD. I believe that it is important for Libya to move toward mandatory CSRD in order to enforce companies being responsible for activities that have negative influence on our society. Companies tend to perform better in this regard when legal proceedings are issued against them. (R3)

6.3.2.3 Social, Political and Economic Context

تتشكل الممارسات الاجتماعية والبيئية والإفصاح عنها في ليبيا ليس فقط من قبل عامل واحد وإنما من كل من عوامل داخلية وأخرى خارجية. العوامل الخارجية تتمثل في الأثر الناتج عن كل من النظام الاجتماعي، السياسي والاقتصادي علي الممارسات الاجتماعية والبيئية. العوامل الداخلية تعكس المستوى التعليمي والثقافي لأولئك القائمين علي عملية الإفصاح عن المسؤولية الاجتماعية للشركات وبالأخص المدراء.

CSRD practices in Libya are shaped not only by one single factor but by both external and internal factors. External factors reflect the impact of social, political and economic context on the disclosure of social and environmental practices. Internal factors reflect the impact of the educational and cultural level of those involved in the CSRD process, namely managers. (R15)

6.3.2.4 The Attitudes of Accounting Education and Profession towards CSRD

الخلفية التعليمية بشكل عام والتعليم المحاسبي ومهنة المحاسبة بشكل خاص يعتبران من أهم محددات الإفصاح وممارساته. كلما ارتفع المستوى التعليمي، عدد مستخدمي التقارير للشركات من المتوقع أن يرتفع أيضا وكما كانت الإدارة علي مستوى عالي من التأهيل والتعليم كلما أدى ذلك إلي احتمالية تبنيها لما يسمي بالممارسات

الاجتماعية والبيئية المؤسسات التعليمية تُنتج خريجين بمستوى أساسي من التدريب المحاسبي ممن سيتم تعيينهم كموظفين بالمؤسسات المهنية أو ربما كموظفين لدي إحدى الشركات العاملة في السوق الليبي وجود نظام محاسبي متطور يعتبر عامل أساسي ومؤثر في تحسين الممارسات الاجتماعية والبيئية في الدولة.

Educational background in general and accounting education in particular are very important determinants of disclosure practice ... As the level of education increases, the number of a company's reports users may be expected to increase... and with better educated and qualified management being more likely to adopt CSR practices ... educational institutions produce graduates with an essential training in accounting practice that will be a member of staff of professional bodies, or may work as an accountant in any of those companies operating in the Libyan market ...the existence of a well-developed accounting education system is important in enhancing the CSR practice adopted in the country. (R15)

6.3.2.5 The Absence of Stock Market Role and Competition

وجود سوق أوراق مالية نشط وفعال يعتبر من أهم الدوافع التي يمكن أن تحفز الشركة علي الاهتمام والإفصاح عن المعلومات الاجتماعية والبيئية المرتبطة بأنشطتها لذلك، فإن غياب الدور الفعال لسوق الأوراق المالية، والذي بدوره سيؤدي إلي غياب المنافسة بين الشركات، يمكن اعتباره عامل مهم لتدني مستوى الإفصاح عن ممارسات المسؤولية الاجتماعية والبيئية للشركات في ليبيا.

The motive that encourages a company to disclose its social and environmental information is just that there is an effective and active stock market in the country ...So, the lack of an effective role of the stock market, which will lead to an absence in competition among companies, can be an important obstruction of CSR practice in Libya. (R14)

6.3.2.6 The Lack of the Stakeholders' Demands

الشركات في ليبيا هي شركات مملوكة للدولة وليس لديها أصحاب مصالح أو أسهم يتم تداولها في سوق الأوراق المالية. هذه الشركات غير مهتمة بتحسين سمعتها وصورتها في المجتمع. لا يبدو أن هناك طلب علي المعلومات الاجتماعية والبيئية من قبل مستخدمي تقارير الشركة وذلك لأنهم غير مدركين لأهمية مثل هذه المعلومات وبالتالي لم يكن هناك أي اهتمام بتوفيرها أو الإفصاح عنها.

Companies in Libya are fully owned by the government and they do not have stockholders or shares in their stock being traded on the market. They are not concerned to enhance their image and reputation within society. There seems to be no demand by the users of company reports for social and environmental information, as they are not aware of the importance of such information and therefore no attention is paid to such information. (R14)

6.3.2.7 The Absence of the Financial Incentives from the State

غياب الحوافز المالية للشركات التي تقوم بدورها الاجتماعي والبيئي كالمعاملات الضريبية الخاصة مثلا يعتبر من أهم أسباب تدهور مستوى الإفصاح عن ممارسات المسؤولية الاجتماعية والبيئية للشركات في ليبيا. علي سبيل المثال، النظام الضريبي في ليبيا يعتبر تعسفي بعض الشيء حيث أنه لا يسمح للشركات باستقطاع ما تقدمه من تبرعات ومساهمات اجتماعية من وعاء الدخل الخاضع للضريبة.

The absence of financial incentives for companies that undertake social and environmental practice, such as special tax treatment, is one of the main obstructions behind the low level of CSRD practice in Libya. For example, the tax system in Libya is arbitrary... any donations given by companies will not be reduced from the total amount of the company's income and have to be taxed. (R4)

Appendix 6.4: The Translation of One Interview	1
Interviewee: Assistant Professor of Accounting	2
Gender: Male	3
Date: 27/10/2016	4
Starting time: 9.51	5
Finishing time: 10:18	6
	7
Interviewer: Could you please tell me a brief history of your educational background and length of work experience?	8
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	10
R14: Yes of course, I am a PhD holder. My research was about <i>Corporate Social Responsibility Disclosure</i> . I was an accountant at the Pipe Making Company in Janzur for four years, and also at Libya Telecom & Technology (LTT) for only one year, and then Head of the Finance Department of a Libyan Company. I have held teaching appointments since 2003.	11
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Interviewer: From your point of view, what does Corporate Social Responsibility (CSR) mean? How did you gain this understanding? Have you already had contact with such a practice?	17
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R14: CSR means the extent of the contribution of institutions towards reducing or solving social and environmental issues that result from their activities. CSRD is about how companies can play an active part in, for example, establishing charities, improving the overall appearance of the environment, promoting training programmes for employees. Companies are considered to be the main cause of environmental degradation and therefore they must contribute to environmental protection. This will also develop the overall appearance of the community.	21
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R14: I gained this understanding through my intensive research when I was conducting my PhD as the objective was precisely to investigate CSRD practice. It is worth mentioning that such topics were not raised by educational institutions at Bachelor and Masters level, even if they were very limited without giving details.	29
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R14: From the academic perspective, I have already had contact with such a practice. I	33
published various research papers that deal with CSRD in different academic	34
journals. For example, I have investigated the relationship between CSRD on employee	35
commitment. Also, I have examined whether factors such as company age, industry	36
type and company size have a potential influence on volume of CSRD in the annual	37
reports. The influence of CSRD on economic performance was also investigated.	38
However, unfortunately, I do not have any contact with such practices occupationally.	39
	40
Interviewer: How important do you think it is for companies in Libya to provide their	41
social and environmental information to the public?	42
<i>Why do you think this?</i>	43
<i>Can you give me an example please?</i>	44
	45
R14: Nationally, if we are talking about the Libyan market, I think there is no	46
importance for issuing CSRD-related information. Libyans are not keen on such	47
activities. In Libya, there are no so-called stakeholders in real terms. Stakeholders in	48
Libya are limited to the governmental agencies and company's management and this is	49
one of the main reasons for the low level of CSRD in Libya (Section 6.3.2.6). Annual	50
reports of companies in developed countries are divided into two parts. The first	51
concerns the financial position of the company and the second includes social and	52
environmental issues. Such reports cannot be found in companies operating in the	53
Libyan context. CSRD practices are neglected by companies in Libya. The most	54
popular areas of CSRD related to HR&E. Very little attention has been given to other	55
areas of CSRD such as community disclosure, environmental disclosure and customer	56
disclosure. I think the main reason for the absence of such practices is the lack of a legal	57
requirement, stakeholder demands, the role of the stock market and competition.	58
	59
R14: Internationally, CSRD has received special interest and companies started issuing	60
social and environmental reports. In developed countries such as the U.S., disclosure of	61
social and environmental issues can affect companies' social reputations and financial	62
performance. Many authors found that there is a relationship between CSRD and	63
economic performance, profitability, and Internal Rate of Return. Disclosure of social	64
and environmental responsibility can also make employees proud as they work in a	65
company that pays more attention to social and environmental issues (Section 6.3.1.2).	66

The main aim of companies was to make profit. Recently, in addition to making profit, they have started focusing on social and environmental performance.	67 68 69
Interviewer: What are the main environmental (internal and external) influences that affect the level and extent of Corporate Social Responsibility Disclosure (CSR) practice in Libya?	70 71 72
<i>Why do you think this?</i>	73
<i>Can you give me an example please?</i>	74
R14: In relation to external factors, state legislation is considered one of the main factors that may encourage companies to adopt CSR practices. The existence of stakeholders, competition and the role of the stock market are also important factors that can influence the practice of CSR. In Libya there is no effective stock market and therefore stakeholder demands for such a practice is very low.	75 76 77 78 79 80
R14: Regarding the internal factors, management awareness of such issues is the main factor that may influence the practice of CSR. The culture and the awareness of the company's management have a great role in the importance of social and environmental information. In practice, it refers to the lack of interest of management to inform of these company activities (Section 6.3.2.1). Corporate management in Libya has made no development in their annual reports to include social and environmental activities. They publish their annual reports in the same way as inherited from previous management. From my perspective, this is the main reason for the current levels of CSR in the country.	81 82 83 84 85 86 87 88 89 90
Interviewer: The content analysis of annual reports shows that the level of CSR in the Libyan extractive sector is very low compared with developed countries. From your perspective, what are the main reasons for that?	91 92 93
<i>Why do you think this?</i>	94
<i>Can you give me an example please?</i>	95
R14: Listen, from my point of view and for the Libyan context, I believe that the first reason is the absence of competition. The second reason is the type or the privatisation of the company (public or private). Companies in Libya are fully owned by the	96 97 98

government and they do not have stockholders or shares in their stock being traded on	99
the market. They are not concerned about enhancing their image and reputation within	100
society (Section 6.3.2.6). As the State came to dominate all sectors, this prevented other	101
companies (competitors) from entering the market.	102
	103
R14: I think the dominance of state-owned business, which has led to an absence of the	104
private sector and competition between business enterprises, is one of the main reasons	105
for the low level of CSRD practice. Moving towards privatisation will help companies	106
to improve their social and environmental performance and disclosure. Private business	107
needs to be more involved in social and environmental issues as they are self-funded	108
entities and therefore are more concerned about the company's image and reputation	109
(Section 6.3.2.3). For example, the telecommunication sector in the country is	110
monopolised by two companies that are fully owned by the government. Also, there is	111
an absence of so-called stakeholders in real terms. There seems to be no demand by the	112
users of company reports for social and environmental information as they are not	113
aware of the importance of such information and therefore no attention is paid to such	114
information. Companies are incurious about CSRD, especially as it is still voluntary	115
rather than mandatory (Section 6.3.2.6).	116
	117
R14: The motive that encourages the company to disclose its social and environmental	118
information is just that there is an effective and active stock market in the country. So,	119
the lack of an effective role for the stock market, which leads to an absence in	120
competition among companies, can be an important reason for the low level of CSRD	121
practice in Libya (Section 6.3.2.5). Another reason is the lack of application of	122
international legislation such as International Accounting Standards. Disclosing social	123
and environmental information is an important part of the international disclosure	124
standard which cannot be found in Libya.	125
	126
R14: In my opinion, the political system, economic system, culture and religion have a	127
major impact on both the content and format of the report. The political system means	128
the existing mentality that rules the country and this has an important influence on the	129
country's context as well as companies' performance. The nature of the economic	130
system is also important. Is it a free market or monopoly? In Libya we do have a 100%	131
monopolised economic system where a certain group controls the economy. I think the	132

Islamic religion has a really significant influence on the reporting process of any corporation (Section 6.3.1.6).	133 134 135
Interviewer: To what extent do you think that accounting education and professional practices are important in ensuring social and environmental sensitivity in businesses?	136 137
- <i>Why do you think this?</i>	138
- <i>Can you give me an example please?</i>	139
R14: Accounting education and professional practices can be important determinants of disclosure practice. If each director and/or employee in companies has received an education regarding social and environmental issues, companies will produce more developed annual reports to include CSRD practice. Accounting education and professional practice can also influence management awareness in relation to social and environmental activities. Currently, company' management does not even understand the meaning of CSRD practices. They need to be educated in social and environmental responsibility and disclosure in order to develop the level of CSRD needed in the future and which will also lead to increase social awareness of CSRD practice within the country.	140 141 142 143 144 145 146 147 148 149 150
Interviewer: What are the main factors that may obstruct the development of the accounting profession in Libya to encompass CSRD practice?	151 152
<i>Why do you think this?</i>	153
<i>Can you give me an example please?</i>	154
R14: The first is the absence of updated accounting curricula and syllabuses that include social and environmental issues. Curricula related to social responsibility are very limited. Academics in educational institutions should be aware and qualified in this arena. Accounting education in Libya needs to be reconsidered from different aspects. Accounting curriculum should be generalised within all universities and academics have to be involved in updating them. The accounting profession in Libya is facing many obstructions: the first is the absence of the application of International Accounting Standards; and the second is the absence of the professional role played by the LAAA.	155 156 157 158 159 160 161 162 163
Interviewer: How important do you think Continuing Professional Development (CPD) is after an accounting student has graduated?	164 165

<i>Why do you think this?</i>	166
<i>Can you give me an example please?</i>	167
R14: Educational institutions are responsible for producing academic qualified students, while companies are mainly responsible for CPD. They have to offer various training programmes for students who have graduated and are part of their staff. The culture and the awareness of the company's management, and in particular financial managers, are very important here (Section 6.3.2.1). Employees in organisations with management who believe in the importance of CPD are well-equipped to handle CSRD.	168 169 170 171 172 173 174
Interviewer: How much CPD do you do/have you done as an accountant? Which (if any) topics have you studied and what is your motivation for doing/not doing CPD?	175 176 177
R14: I have received only one training programme which was organised by the National Institute of Management – Ain Zara many years ago. I have delivered two training programmes to the employees of the Libyan Ministry of Finance. They were about the accounting system and process. In addition, I have participated in two conferences. The first was held in Libya regarding the obstacles and problems affecting the accounting function. The second was held in Turkey regarding the influence of CSRD practice on the financial performance of corporations. CSRD practice was completely neglected in the Libyan context.	178 179 180 181 182 183 184 185 186
Interviewer: How much CSRD-specific training had you undertaken or been asked to deliver in recent years, and by whom was it initiated?	187 188 189
R14: No, I have not attended any training programmes concerning CSRD practice at all.	190
Interviewer: Considering the current circumstances in Libya, how do you envision CSRD developing and being implemented within the country? Why do you think this?	191 192 193
R14: The development of CSRD practice in future depends on many factors. The structure of the Libyan economy should be changed. Moving to privatisation is fundamentally needed. Foreign investors should be allowed to participate in the Libyan market. Competition among businesses should be created. International Accounting Standards have to be adopted by corporations operating in Libya. New regulations have	194 195 196 197 198

to be established by the government in order to determine what companies should	199
include in their annual reports. None of the current regulation encourages companies in	200
Libya to provide CSRD-related information in their annual reports.	201
	202
Interviewer: Do you have any further comments or suggestions on matters that you	203
think are relevant to CSRD, which have not been covered in the interview?	204
	205
R14: From my perspective, we are still far away from adopting the notion of CSRD	206
practices in Libya. My suggestions to you is to focus more on investigating the political,	207
social and economic systems of the country as they are considered to be important	208
reasons for the current levels of CSRD practice in the country. Laws and regulations	209
also need more exploration. Studies regarding improving the background of managers	210
and employees in corporations operating in Libya are very important and needed in this	211
stage.	212
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Interviewer: Please may I contact you again if I need any further clarification?	214
R14: Yes, of course.	215
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Appendix 6.5: CSRD Rationales and Obstructions as Deduced from the Interviews

<i>Table 6.1</i>		Figure 6.1: CSRD Rationales						Figure 6.2: CSRD Obstructions continued						
		6.3.1.1	6.3.1.2	6.3.1.3	6.3.1.4	6.3.1.5	6.3.1.6	6.3.2.1	6.3.2.2	6.3.2.3	Social, Economic and Political Contexts* (Figure 6.3)			
Respondents	Role										6.3.2.3.1	6.3.2.3.2	6.3.2.3.3	
1	CA/ APA1		×		×			×	×	×	×	×	×	
2	CA		×	×		×		×	×	×	×	×	×	
3	CA/ APA1	×			×	×		×	×	×	×	×	×	
4	CA			×				×	×	×	×	×	×	
5	CA/LA	×	×		×	×		×	×	×	×	×	×	
6	CA/LA									×		×		
7	CA/APA2			×					×	×	×	×	×	
8	CA/APA2	×	×	×			×	×	×	×	×			
9	CA/FPA	×	×	×				×	×	×	×		×	
10	CA/ APA1	×	×	×	×					×		×	×	
11	CA/APA2	×			×	×	×	×		×	×	×	×	
12	CA/ LA	×	×	×	×		×	×	×	×	×	×	×	
13	CA/ APA2	×	×	×	×	×		×	×	×			×	
14	APA1		× lines (60-65 Appendix 6.4)		×		× lines (131-133 Appendix 6.4)	× lines (80-84 and 169-171 Appendix 6.4)	×	× lines (103-109 Appendix 6.4)	×	×	×	
15	CA/FPA	×					×	×		×	×	×	×	

*Explore existing Figure 6.2 to include existing Figure 6.3

<i>Table 6.1</i>		Figure (continued): CSRD obstructions										
		Figure 6.4: Attitudes of Accounting Education & Professions								6.3.2.5	6.3.2.6	6.3.2.7
Respondents	Role	6.3.2.4	6.3.2.4.1	6.3.2.4.2	6.3.2.4.3	6.3.2.4.4	6.3.2.4.5	6.3.2.4.6	6.3.2.4.7			
1	CA/ APA1	×	×		×	×	×		×			
2	CA	×	×			×	×		×	×		×
3	CA/ APA1	×	×		×		×	×	×	×		×
4	CA	×			×	×	×		×		×	
5	CA/LA	×	×		×		×		×	×		×
6	CA/LA	×			×	×	×		×	×		×
7	CA/APA2	×	×			×	×	×	×	×		
8	CA/APA2	×	×		×		×		×			
9	CA/FPA	×	×			×	×	×	×			
10	CA/ APA1	×	×	×			×		×			
11	CA/APA2	×	×	×		×	×					
12	CA/ LA		×	×	×		×	×	×			
13	CA/ APA2		×		×		×				×	
14	APA1		×				×			× lines (117-121 Appendix 6.4)	× Line (47-49, 97- 101 and 110-115 Appendix 6.4)	
15	CA/FPA	×	×			×			×	×	×	

Appendix 7.1: Comparative Table of Selected Literature with Thesis Results Objective 1

No.	Authors	Year	Country(ies)	Results	Thesis results	Comments
1	Ahmad	2004	Libya	Evidence showed that corporate environmental disclosure is still rudimentary.	Results indicate that the level of CSR is low compared to the counterparts companies in the western world. The total mean of reporting on CSR issues decreased slightly between 2009 and 2014. The most popular area of CSR was related to HR&E, followed by environmental disclosure. There is a significant difference in the levels and patterns of CSR between Libyan companies and the UK.	The results are similar with those conducted in Libya.
2	Xiao et al.	2005	Hong Kong & UK	Evidence concluded that there was a significant difference in the pattern of CSR practice between UK and Hong Kong companies in three different industries (property, banking, and utilities). The difference was mainly for the themes of health and safety, HR, and environment.		Both results are similar with the emerging markets as long the pattern of CSR practice is significant different between the UK and developing countries such as Libya and Hong Kong. The most popular area of CSR was related to HR&E, followed by environmental disclosure in both Libya and Hong Kong.
3	Ratanajongkol & Low	2006	Thailand	The results revealed that there was an overall increase in the level of CSR among the top 40 Thai companies. However, the research data showed different trends in different industries. In Thailand, CSR seems to be much lower than in the U. S., the UK and New Zealand, but higher than in Australia.		Not similar as the level of CSR practice in Thailand is increasing. Both results are similar as the pattern of CSR in both Libya and Thailand is different to the developed countries. The level of CSR in the developing countries is much lower than in their counterparts in developed countries.
4	Pratten & Mashat	2009	Libya	Evidence suggested that the emphasis on CSR in Libya is different from that to be found in the West.		The results are similar with those conducted in Libya.
5	Akbas & Canikli	2014	Turkey	The findings revealed that despite a decrease in the total number of firms disclosing environmental activity during the period 2010 to 2011, there was a dramatic increase in the volume of environmental disclosure.		Not similar as the level of CSR decreased over the period of study and almost all companies in Libya were undertaken some CSR practices.

Appendix 7.2: Comparative Table of Selected Literature with Thesis Results Objective 2

No.	Authors	Year	Country(ies)	Results	Thesis results	Comments
1	Gray et al.	1995b	UK	The findings illustrated a noticeable change in social reporting behaviour over the period 13 years from 1979 to 1991. No single theoretical perspective can be used to interpret the whole practice of CSR in a given country.	The results indicate that whether a company is public and private, ownership structure and activity location are the major significant determinants influencing and correlating with CSR levels in Libya. Conversely, company size, age, and activity type are not positively correlated with CSR levels in Libya. Stakeholders' demands, economic system, political system, social context (including culture and religion), accounting system, Legal conditions and system were found to be important factor influencing CSR practices. Based on the empirical results and findings of this thesis, it appears that single theory explanation (i.e. agency, stakeholder, legitimacy or political economy) on its own does not completely explain the CSR practice/non-practice found in this thesis.	Both results are similar as this thesis found a lack of a comprehensive explanatory power of the existing social reporting theories
2	Adams	2002	UK & Germany	The study highlights the lack of explanatory power of the existing social reporting theories.		The results are similar with the west markets
3	O'Donovan	2002	Australia	Evidence supported legitimacy theory as an interpretation for the decision to include CSR practices and information in the annual report.		The results are similar with the developed markets, as long legitimacy theory found to be an interpretation for CSR in some cases but not in others.
4	Campbell et al.	2003	UK	The findings revealed that companies who would be (according to legitimacy theory) expected to disclose more CSR information do not always do so, and those companies with a lesser apparent legitimacy gap sometimes disclose more. This means legitimacy theory may be an explanation for disclosure in some cases but not in others.		Similar as the thesis found also companies in Libya seem to be using CSR to justify their continued existence, enhancing their images within society in order to avoid any social pressure. Legitimacy theory has much to offer and may provide a better explanation of the nature and patterns of CSR when it is compared with agency theory.
5	Ahmad	2004	Libya	The study indicated that national culture might influence the level of corporate environmental disclosure in Libyan firms.		The results are similar with those conducted in Libya.
6	Belal & Owen	2007	Bangladesh	Evidence indicated that the main motivation behind current reporting practice lies in a desire on the part of corporate management to manage powerful stakeholder groups. Factors such as public pressure, notably on parent companies' instructions and demands from international buyers could also be other reasons for adopting CSR.		The results are similar with the emerging markets.

No.	Authors	Year	Country(ies)	Results	Thesis results	Comments
7	Silberhorn & Warren	2007	German & UK	Evidence highlighted that, in Germany and Britain, corporate culture emerged as a determinant influence on the general perceptions towards CSR functions and how the notion could be improved.		Similar results and findings as the cultural values and traits are also found to be an important factor influencing CSR practice in developing countries such as Libya.
8	Van Der Laan	2009	Australia	The study concluded that stakeholder theory and legitimacy theory are multi-faceted, interrelated theoretical perspectives that embody the assumptions that are acknowledged by a political economy perspective. If there is no single motivation to disclose, then many theories could be considered adequate as explanations for disclosure.		Both results are similar as each theory has its own notion and provides a slightly different and useful insight into CSR practice/non-practice.
9	Wanderley et al.	2008	Brazil, Chile, China, India, Indonesia, Mexico, Thailand and South Africa	The study found both country of origin and industry sector have a significant influence over CSR on the companies' websites.		Not similar as the evidence of the relationship between the level of CSR and activity type in the Libya context is not proven.
10	Zubek	2008	Libya	Evidence indicated that whether a company is public or private is an important factor influencing the human resources disclosure practices and levels in Libya. Public companies produce and pay more attention to human resource practices in the country.		The results are similar with those conducted in the Libyan context. Evidence of the relationship between the level of CSR and whether a company is public or private is proven.
11	Liu & Anbumozhi	2009	China	The findings indicated that a company's social sensitivity and size are currently the major significant determinants influencing their CSR level.		Not similar as the evidence of the relationship between the level of CSR and company size in the Libya context is not proven.

No.	Authors	Year	Country(ies)	Results	Thesis results	Comments
12	Reverte	2009	Spain	Evidence demonstrated that companies with higher levels of CSRD present a statistically significant larger size and higher media exposure, and belong to more environmentally sensitive industries, as compared to firms with lower CSR ratings. Determinants that influence CSRD of Spanish listed firms are not fundamentally different to those in other regions.		Not similar as the evidence of the relationship between the level of CSRD and company size and activity type in the Libya context is not proven. Determinants that influence CSRD of companies in Libya might be different as the level and the pattern of such practices found to be significantly different in some cases.
13	Galani et al.	2011	Greece	The findings illustrated that firm size is significantly positively associated with the level of disclosure. In contrast, age, profitability and industry type were found to be insignificant in explaining the variation in mandatory disclosures.		Not similar as the evidence of the relationship between the level of CSRD and company size in the Libya context is not proven. Both results are similar as the evidence of the relationship between the level of CSRD and company age and activity type in the Libya context are not proven.
14	Uwalomwa	2011b	Nigeria	The results indicated that the managerial ownership structure has a significant positive impact on the level of CSRD among firms in Nigeria.		Both results are similar as the evidence of the relationship between the levels of CSRD and company ownership structure in the Libya context is proven.
15	Ali et al.	2017	Across developing and developed countries	The study found that firm characteristics such as company size, industry sector, profitability, and corporate governance mechanisms predominantly appear to drive the CSRD agenda. Furthermore, political, social, and cultural factors influence the CSRD agenda. The study also found crucial differences between the determinants of CSRD in developed and developing countries.		Not similar as the evidence of the relationship between the level of CSRD and company size and activity type in the Libya context is not proven. However, both results are similar as this thesis also found that political, social, and cultural factors influence the CSRD agenda in Libya. Crucial differences between the determinants of CSRD in developed and developing countries are also revealed by this thesis.

Appendix 7.3: Comparative Table of Selected Literature with Thesis Results Objective 3

No.	Authors	Year	Country(ies)	Results	Thesis findings	Comments
1	Wilmshurst & Frost	2001	Australia	The study revealed that the environment is an important issue, and recognise the need for a business response. There is still limited participation of the accountant in the EMS. This may be explained by the limited motivation from accountants to be involved in such practices.	Interviewees' general perceptions of CSRD were positive. The findings revealed that accounting education, training and the accounting profession are important determinants of disclosure practice in general and CSRD in particular. The results highlighted that lack of expertise, qualification and training in the field of CSRD was the most important reason that restricted accountants' involvement in such issues. The findings provided several impediments to the development of accounting education and the accounting profession in the Libyan context, including: (1) the outmoded accounting curricula and syllabi; (2) the 'unfit marriage' of academic teaching and professional training in accounting curricula; (3) a shortage of qualified accounting academics and poor standards of efficiency of lecturers; (4) a lack of active professional institutions and societies; (5) insufficient accounting regulatory framework; (6) inadequate accounting research; and (7) the absence of training programmes.	Both findings are similar as the evidence of the limited role of the accounting education and profession in ensuring social and environmental sensitivity in businesses in Libya is proven.
2	Lodhia	2003	Fiji	Evidence showed that accountants are conspicuously uninvolved in the social and environmental accounting practices and reporting of corporations. This can be attributed to their lack of competence in environmental matters and the voluntary nature of the present environmental disclosure practices.		Both findings are similar as the evidence of the limited role of the accounting education and profession in ensuring social and environmental sensitivity in businesses in Libya is proven. This thesis found that lack of expertise, qualification and training in the field of CSRD was the major reasons that restricted accountants' involvement in such practices.
3	Nyquist	2003	Sweden	Accounting education is found to be an important factor related to the level of environmental disclosure. The findings indicate the positive attitudes of accountants towards environmental information, suggesting an increase in the amount of environmental disclosure companies produce in the future. However, accountants as a whole are found to be ill-equipped to respond to new challenges.		The findings of this thesis are similar with the developed economies. The ill-preparedness of accountants to handle a totally new phenomenon such as CSRD is proven in Libya.

No.	Authors	Year	Country(ies)	Results	Thesis findings	Comments
4	Kuasirikun	2005	Thailand	The findings show that accountants, auditors, and accounting-related professionals in Thailand have positive attitudes regarding CSR. The findings also reveal that not only a potential possibility towards social and environmental accounting can be achievable, but also how the currently influencing determinants that hinder the future development of the accounting profession may be overcome.		The results are similar with the emerging economies such as Thailand.
5	Afifuddin and Siti-Nabiha	2010	Muslim Society	The study found that religious organisations play an important role in society. Religious faith-based organisations are more focused on matters of social services. Religious organisations are also in contrast with the narrower focus of profit-making organisations.		Both findings are similar as this thesis found that the low level of the cultural and/or religious adherence in the Libyan society produces a society where business and different interest groups do not interact or involve in social and environmental reporting. Profit maximisation has a lower priority for Libyan companies. The major objective of Libyan corporations is to achieve social welfare and the means to do so are through collective effort.
7	Islam & Dellaportas	2011	Bangladesh	Evidence concluded that accountants have positive attitudes towards CSR. However, progress is limited without direct intervention from professional and legislative authorities. The lack of guidance from local professional bodies' regulatory agencies was a major factor that leads to the neglect of CSR policy and practices in developing nations. The adoption of international accounting standards is essential to place CSR practices on the professional institutions' agenda in developing countries.		Both findings are similar since the evidence of the scarcity of the professional standards and guidelines is proven in the Libyan context. This thesis concluded that the adopting the international accounting standards or establishing an accepted set of accounting standards, including social and environmental issues, is the foundation and urgently needed of developing accounting systems in Libya.

No.	Authors	Year	Country(ies)	Results	Thesis findings	Comments
8	Kamla et al.	2012	Syria	The findings indicated that the important role for social accounting in enhancing well-being in the context. They are reluctant to see the development and implementation of social accounting in Syria as an urgent issue. Accountants' perceptions in Syria were found to be shaped by developments in Syria's socio political and economic context, encompassing cultural specificities, including Islam.		The findings are similar with those conducted in developing countries such as Syria. This thesis found that accounting practices are affected by the social, political and economic system of the country. The thesis proved that economic crisis and political turbulence of Libya serve to divert companies' emphasis from their social and environmental accountability to be of secondary importance, keeping economic development as its first priority.