

أخلاقيات مهنة المراجعة والمتعاملين معها: انهيار شركة إنرون والدروس
المستفادة

بحث مقدم للندوة الحادية عشرة لسبل تطوير المحاسبة " دور المعلومات
المحاسبية في تنشيط سوق الأوراق المالية "

المقامة في رحاب جامعة الملك سعود بالرياض
المملكة العربية السعودية

للفترة من ١٤-١٥ ذو القعدة ١٤٢٧هـ - الموافق ٥-٦ ديسمبر ٢٠٠٦م
قسم المحاسبة بكلية العلوم الإدارية

إعداد

د. إحسان بن صالح المعتاز

قسم المحاسبة - جامعة أم القرى بمكة المكرمة

(: " .)

:

:

.

.

)

.(

.

)

.(

.(Angelidis and Ibrahim, 2004; Graafland et al, 2006)

-()

: -

: -

: -
: -
.

"

:

.()"

.

.()

: "

.

:

"

"

.

:

-

.()

,

.

.()

)

.(

"

"

.()

.

.(Benston and Hartgraves, 2002)

:

(Barrier, 2002, 29)

(Jennings, 2002)

380619

(Abdel-khalik, 2002)

(Jennings, 2002)

(Tonge et al, 2003)

()

.(Buchalter and Yokomoto, 2003)

(Benston and Hartgraves, 2002)

(Sarbanes-Oxley Act, 2002)

.(PricewaterhouseCoopers, 2002)

(Tonge et al,

.2003)

(Expectation Gap)

(Professional Judgment)

.()

.(Bryce, 2002)

.(Bryce, 2002; Lavelle, 2002)

" () !"

:

(Benston and

.(Rittenberg, 2002)

Hartgraves, 2002)

:

(Skepticism)

(Benston and Hartgraves,

(Bryce, 2002)

2002)

" "

"

.

"

.

.

"

,

"

.

,

,

(Lavelle,

()

. 2002)

,

.(Off Balance Sheet Items)

.

,

(Felo

et al, 2002)

“ ”

(Tonge et al, 2003)
corporate governance

.(Jennings, 2002)

(Bryce, 2002)

(Boyd, 1996: 175) .(Bryce, 2002)

Unless non-executive are independently wealthy they may at any time be reluctant to bite that hand that feeds them.

(Tonge et al, 2003)

-(Tonge et al, 2003, 11)

()

(Information Asymmetry)

" (OECD) ()

"

" "

.(Tonge et al, 2003, 16)

()

()	

.(Brewster, 2004)

.(p 35)

%

Waste Management

(Tackett, 2004)

.(Bryce, 2002)

PricewaterhouseCoopers

, Disney

-

(Dellaportas et al, 2005)

%

.%

(Rezaee et al, 2003)

.(Haka and Chalos, 1990)

(Stolowy, 2005)

" "

.()

(Ravenscroft and Williams, 2005)

: .

() .

(Humphrey, 2005)

(Ravenscroft and Williams,

2005)

International Accounting Standards Board (IASB)

(Cooper et al, 2005)

." "

(MBA)

" "

:

. (<http://www-1.gsb.columbia.edu/ethics/about/the-center.html>)

.(Moore, 2006)

(Stolowy, 2005)

(Dellaportas et al, 2005)

(Mintz, 2006)

. (Cooper et al, 2005)

(Accounting Education)

“Governance”

.()

“Corporate Governance”

"

.() "

1980

.

:

Tricker (1984: 7)

.

"

(Rezaee, 1997: 27)

."

" (Lewis, 1999: 8)

."

.(Rezaee, 1997)

(McConomy and Bujaki, 2000)

.

.(Katz and Rosen, 1994)

()

(Goldman and

.Barlev, 1974; Estrin, 1998)

//

.

.

.

.

"

.

"

"

"

.

.

"

"

(Dellaportas et al, 2005) .

.

.(Best Practice)

"

"

"

"

.

.

.(Al-Moataz, 2005; Al-Moataz and Higson, 2006)

(Boyd, 1996: 175)

(Leung and Cooper, 1995 quoted in Dellaportas et al, 2005)

%

%

Corporate

Governance

: . () - :
 . () -
 . : () -
 " " -
 - " () -
 . : () -
 " " -
 - . " -
 () -
 : " -
 - " -

()

"

-

:

()

:

()

:

http://news.bbc.co.uk/hi/arabic/business/newsid_5018000/5018544.s

[tm](#)

()

:

www.aljazeera.net

()

()

()

:

- Abdel-khalik, A. R. (2002) Reforming corporate governance post Enron: shareholders' Board of Trustees and the auditor. *Journal of Accounting and Public Policy*, 21(2) Summer: 97-103.
- Al-Moataz, E. (2005) The Effectiveness of Audit Committees in Corporate Governance in Saudi Corporations: The views of members of BOD and CFO. presented at the EAA 2005 Goteburg – Sweden. 18-20 May 2005.
- Al-Moataz, E. and Higson, A. (2006) The role of audit committees in the views of BOD and CFO. presented at the EAA 2006 Dublin – Ireland. 22-24 March 2006.
- Angelidis, J. and Ibrahim, N. “An exploratory study of the impact of degree of religiousness upon an individual’s corporate social responsiveness orientation”, *Journal of Business Ethics*, 51(2), pp. 119-128.
- Barrier, M. (2002) Relating to the audit committee. *Internal Auditing*, 59(2) April: 29-30.
- Benston, G. J. and Hartgraves, A. L. (2002) Enron: what happened and what we can learn from it. *Journal of Accounting and Public Policy*, 21(2) Summer: 105-127.
- Boyd, C. (1996) Ethics and corporate governance: the issues raised by the Cadbury Report in the United Kingdom. *Journal of Business Ethics*, 15(2) Feb: 167-182.
- Brewster, M. (2004) Burying the past: Audit firms have gotten tougher and board audit committees have, too. *CEO Magazine*, (107) April: 34-37.

- Bryce, R. (2002) "Pipe Dreams: Greed, Ego, and the Death of Enron". PublicationAffairs, USA.
- Buchalter, S. and Yokomoto, K. (2003) Audit committees' responsibilities and liability. *The CPA Journal*, 73(3) March: 18-23.
- Cooper, D; Everett, J; and Neu, D. (2005) Financial scandals, accounting change and the role of accounting academics: A perspective from North America. *European Accounting Review*, 14(2): 373-382.
- Dellaportas, S; Gibson, K; Alagiah, R; Hutchinson, M; Leung, P; and Homrigh, D. (2005) "Ethics, Governance & Accountability: A Professional Perspective". John Wiley & Sons. Australia.
- Estrin, S. (1998) Corporate governance, state-owned enterprises and privatisation. In: (eds.) *Corporate Governance, State-Owned Enterprises and Privatisation*. OECD proceedings, Paris, pp.11-27.
- Felo, A. J., Mahoney, D. P. and Solieri, S. A. (2002) New accountability for corporate audit committees. *Strategic Finance*, 83(11) May: 52-56.
- Goldman, A. and Barlev, B. (1974) The auditor-firm conflict of interests: its implications for independence. *The Accounting Review*, 49(4) Oct: 707-718.
- Graafland, J; Mazereeuw, C; and Yahia, A. (2006) Islam and socially responsible business conduct: an empirical study of Dutch entrepreneurs", *Business Ethics: A European Review*, vol 15(4), pp. 390-406.
- Haka, S. and Chalos, P. (1990) Evidence of agency conflict among management, auditors, and the audit committee chair. *Journal of Accounting and Public Policy*, 9(4): 271-292.
- Humphrey, C. (2005) 'In the aftermath of crisis: Reflections on the principles, values and significance of academic inquiry in accounting': Introduction. *European Accounting Review*, 14(2): 341-351.
- Jennings, M. M. (2002) Where was the audit committee? *Internal Auditing*, 17(3) May/June: 42-45.

- Katz, M. L. and Rosen, H. S. (1994) *Microeconomics*. 2nd edition. Irwin: USA.
- Lavelle, L. (2002) Enron: how governance rules failed, *Business Week*. January 21: 38-39.
- Lewis, M. K. (1999) *Models of Corporate Governance*. Presented at The Third International Stockholm Seminar on Risk Behaviour and Risk Management. Stockholm.
- McConomy, B. and Bujaki, M. (2000) Corporate governance. *CMA Management*, 74(8) Oct: 10-13.
- Mintz, S. (2006) "Accounting ethics education: Integrating reflective learning and virtue ethics", *Journal of Accounting Education*, vol 24(2-3), pp. 97-117.
- Moore, G. (2006) "Managing ethics in higher education: implementing a code or embedding virtue?", *Business Ethics: A European Review*, vol 15(4), pp. 407-418.
- PricewaterhouseCoopers (2002) "The Sarbanes-Oxley Act of 2002 and Current Proposals by NYSE, AMEX and NASDAQ, Board and Audit Committee Roles in the Era of Corporate Reform: A White Paper". Available at: [http://www.pwcglobal.com/Extweb/NewCoAtWork.nsf/docid/D0D7F79003C6D64485256CF30074D66C/\\$FILE/Final_SO_WP_2-BoardsAC.pdf](http://www.pwcglobal.com/Extweb/NewCoAtWork.nsf/docid/D0D7F79003C6D64485256CF30074D66C/$FILE/Final_SO_WP_2-BoardsAC.pdf)
- Ravenscroft, S. and Williams, P. (2005) Rules, rogues, and risk assessors: Academic responses to Enron and other accounting scandals. *European Accounting Review*, 14(2): 363-372.
- Rezaee, Z. (1997) Corporate governance and accountability: the role of audit committees. *Internal Auditing*, 13(1) Summer: 27-41.
- Rezaee, Z., Olibe, K. O. and Minmier, G. (2003) Improving corporate governance: The role of audit committee disclosures. *Managerial Auditing Journal*, 18(6/7): 530-537.

- Rittenberg, L. E. (2002) Lessons for internal auditing. *Internal Auditing*, 59(2) April: 32.
- Stolowy, H. (2005) Nothing like the Enron affair could happen in France (!). *European Accounting Review*, 14(2): 405-415.
- Tackett, J. (2004) Sarbanes-Oxley and audit failure: A critical examination. *Managerial Auditing Journal*, 19(3): 340-350.
- Tonge, A., Greer, L. and Lawton, A. (2003) The Enron story: you can fool some of the people some of the time... *Business Ethics: A European Review*, 12(1) January: 4-22.
- Tricker, R. I. (1984) *Corporate Governance: Practices, Procedures and Powers in British Companies and Their Boards of Directors*. Gower Publishing Company: USA.