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Abstract: Exploring how the degree of corporate social responsibility (CSR) disclosure among Jordanian industrial firms is affected by fiscal statement arrangers' moral intelligence is this research's aim. It was anticipated that the higher extent of financial statements' CSR disclosures is correlated to fiscal statement arrangers' greater moral intelligence. Overall, the process of preparing fiscal reports and the level of CSR disclosure were found to be positively correlated to a greater degree of moral intelligence, thus confirming the research hypotheses.

Index Terms: Moral Intelligence, CSR Disclosure, Industrial Sector, Jordan.

1. INTRODUCTION

As Chapple and Moon [1], Jamali and Mirshak [2] and Gamerschlag et al. [3] have explained, over the past twenty years the aim of formulating greater harmony between social principles and companies’ activities has seen the promotion firms’ engagement in activities with positive social outcomes. Consequently, Brammer and Pavelin [4], Hąbek and Wolińiak [5] and Baldini et al. [6] noted that the publication of corporate social responsibility (CSR) activities is a growing obligation for companies, given the perception of such activities increasing significance. Baldini et al. [6] stressed that investors and market actors are specifically seeking greater CSR disclosure by companies, alongside governments’ requirements. Accordingly, Garcia-Sanchez et al. [7] observed that as a means of fulfilling their stakeholder responsibilities and overall societal obligations, in terms of explaining business operations’ social and environmental implications, there has been a marked expansion in firms voluntarily and compulsorily engaging in CSR information release. Furthermore, there is an ethical quandary that is a growing problem for businesses; Hosseini et al. [8] defined this quandary as the situation wherein it is imperative for ethical and unethical actions to be recharacterized, based on the increasingly ambiguous parameters of appropriate and inappropriate conduct. Hamidizade and Nekooeezade [9] related how ethics is considered to be a social advantage in the contemporary competitive global economy, because sustainable rivalry and the attainment of strong performance are influenced by morality. Consequently, the decision-making processes of businesses are shaped by ethical norms.

Ethical and CSR results can each stem from the choices made by company leaders relating to the means of stakeholder engagement [10]. Lenick and Kiel [11] emphasized that moral intelligence is a significant aspect of ethics, defined as the capacity to engage in decision making and other activities, shape values and individual aims in a manner whereby ethical norms are applied. As Matsimbe [12] related, it is apparent that the maintenance of ethical conduct and positive values, as well as the influence of robust values, shapes the behavior of leaders with moral intelligence. Mahdavikhou et al. [13] posited that within the accounting field, it is crucial to engage in ethical conduct. In this regard, business leaders’ moral values shape decision making to non-obligatory CSR disclosure and other forms of transparent conduct. Ultimately, as Maruszewska [14] observed, such disclosures’ dependability may be influenced by ethical considerations. Jackling et al. [15], Gammie and Gammie [16], Martinov-Bennie and Mladenovic [17], Nadaraja and Mustapha [18], Payne et al. [19] and Todorović’s [20] studies are all examples of the varied research which has sought to provide an accounting ethical code, as well as studies such as Graafland and Van de Ven’s [21] that CSR’s substantial ethical impetus. Nevertheless, CSR disclosure and other accounting field activities continue to suffer from morally dubious conduct. Meanwhile, Ferrell et al. [10] explained the tendency to conflate CSR and business ethics, with the two areas lacking distinction in academic studies. On this basis and reflecting Mahdavikhou et al.’s [13] conclusions, there is a need for additional study based on psychological explanations of moral intelligence, in terms of its influence one ethical thought and conduct. It is apparent that the correlation of CSR disclosure extent and different factors has been investigated in numerous researches. Nevertheless, the requirement for appraising and overhauling ethical accounting in studies has increased in accordance with significant financial deceptions and accounting scandals that have surfaced in recent decades. Accordingly, the extent to which the degree of CSR disclosure is influenced by fiscal statement arrangers’ extent of moral intelligence is the issue being explored in this research. The remainder of this study is presented in the following manner. Having presented a broad introduction to the context in section 1, the critical literature review is provided in section 2. The study hypotheses are
outlined in section 3. The study method is detailed in section 4, while the data analysis proceeds in section 5. Finally, the discussion and conclusion comprise section 6.

2 LITERATURE REVIEW:

2.1 Corporate Social Responsibility
As Garcia-Sanchez et al. [7] suggested, papers that seek to detail business operations’ environmental, social and economic effects over a particular time frame to every stakeholder may be defined as a CSR report. Gray et al. [22] noted that a firm’s revenue is not the focus in such CSR reports, with other outcomes of company operations being conveyed to stakeholders by the firm’s managers. Rather, as Williams and Pei [23] detailed, alongside established fiscal reporting practices, the means through which revenue is being produced will be explicated through such CSR data. In this regard, Williams [24] related that the impact on customer well-being of a firm’s goods, the organization’s charitable giving, community engagement, consumer and supplier relationships, industrial relations and actions, among various other types of information, may be incorporated into CSR disclosures. Gray et al. [22] observed that there has been a marked expansion in CSR reporting’s extent and detail in the contemporary period, with Van der Laan Smith et al. [25] pointing to the parallel growth in accounting studies focusing on this issue. Meek et al. [26] explained that certain regulations pertaining to financial reporting and accounting are obligatory, although these may be supported with additional reporting that is discretionary or voluntary. Thus, as Cotter et al. [27] pointed out, this is a form of company-stakeholder interaction that is not governed by regulations. Gamerschlag et al. [3], Giannarakis [28] and Baldini et al.’s [6] studies exemplify the vast research that has been undertaken focusing on the influential variables shaping discretionary corporate reporting. Such reporting has been explained via a number of theories in the extant literature, for example legitimacy theory [29], stakeholder theory [30], political economy theory [31], proprietary cost theory [32], signaling theory [33]; [34], as well as agency theory [35]. Two broad categories may be identified to distinguish such theories, as Cotter et al. [27] proposed. One category is socio-political theories, which includes political economy, stakeholder and legitimacy theory; the influence on particular organizational conduct such as discretionary reporting of political as well as social variables is proposed by the three theories, meaning they have considerable intersection. The second category are economy-grounded theories such as proprietary cost, signaling and agency theories, given that firms’ business and accounting reporting decisions as part of organizational conduct are considered to be influenced by a concern with optimizing profit. Regarding socio-political theories, a reaction to political as well as social pressure, in addition to the legitimization of a company, are deemed to be the principal impetuses shaping disclosure. Patten [36] explained that environmental and social reporting are deemed to be shaped by political as well as social variables under such theories, with Cotter et al. [27] noting that non-fiscal reporting as opposed to fiscal reporting is usually the emphasis in such theories. Even so, a mitigation of moral risk issues through surveilling manager conduct is deemed to be an aspect of CSR reporting according to agency theory. Indeed, moral risk appears to be a significant emphasis under agency theory, in terms of surveilling managers’ and distinguishing between control and ownership. Environmental and social reporting is the sole component of CSR reporting that is concentrated on in this study, which Hussainey et al. [37] characterized as a firm’s explication and reporting of the environmental impacts stemming from its operations. Adoption of socio-environmental methods, adherence to environmental legislation and limitation of noxious emissions into the aquatic or air environment may all be aspects of such CSR activities.

2.2 Moral Intelligence
Clarken [38] and Beheshtifar et al. [39] suggested that in terms of enhancing comprehension of behavior and knowledge acquisition, greater understanding of moral intelligence shows considerable promise, despite a greater amount of extant research having focused on social, emotional and cognitive intelligence. As Clarken [38] related, the explication of acquisition and adoption of knowledge and capabilities is possible based on intelligence, with learning and cognitive capacities indicated by it. Beheshtifar et al. [39] noted that learnt, genetic and inherent features all influence the level of intelligence, which differs among individuals. Furthermore, Borba [40] and Clarken [38] characterized moral intelligence engagement in upstanding conduct, possession of robust moral principles and adherence to them, as well as the capacity to determine inappropriate and appropriate actions. Moral intelligence has also been defined as the cognitive ability to ascertain the manner in which individual principles, aims and activities should be influenced by broadly applicable human moral norms [11, p.7]. Ultimately, as Clarken [38] summarized, the manner of individual action, sentiment and cognition is pertinent to moral intelligence, with resolve, desire and understanding all influencing the concept. Fairness, tolerance, kindness, respect, self-control, conscience and empathy are the seven traits that Borba [41] proposed as influencing the formulation of moral intelligence. Additionally, forgiveness, compassion, responsibility and integrity are determined as being moral intelligence’s four norms in the context of organizational efficacy [11]. Further to this, Clarken [38] outlined how compassion, forgiveness, responsibility and integrity have one, two, three and four proficiencies accordingly that comprise them. Compassion involves concern for others. Forgiveness comprises of: letting people’s errors go, as well as letting your personal errors go. Responsibility comprises of: taking on responsibility for helping others; acknowledging failures and errors, as well as adopting personal accountability. Integrity comprises of: fulfilling promises; taking a stand for moral correctness; being honest, as well as taking action in accordance with one’s opinions, norms and values. According to Rahimi’s [42] model, moral individuals typically express seven principal characteristics, with moral intelligence determined in accordance with the possession of such characteristics. Rahimi [42] explained these as: rationality; collaboration; accountability; equitability; consistency; empathy, in addition to regulation of inhibitions. Certain characteristics identified by Rahimi [42], Borba’s [41] seven qualities and Lennick and Kiel’s [11][43] four proficiencies pertaining to moral intelligence intersect to some degree. Equitability and consistency [42], as well as fairness and conscience [41], are each reflected by integrity. When moral values are adhered to by an individual in the process of them matching their talk with their conduct, such uniformity and congruence is summated in the concept of integrity.
Regarding responsibility, this is considered to be stronger in those individuals expressing a greater degree of moral intelligence [42]. When an individual takes responsibility for their activities or lack of activity irrespective of results, this owning of one’s errors is termed accountability. Accordingly, respect and self-regulation [41] are reflected by responsibility. Moral intelligence is shaped further by action that expresses authentic concern for others, which may be termed compassion [11][43]. Kindness [41] and empathy [41][42], are both conveyed through the concept of compassion. Lastly, the ability to let personal errors and those of others go comprises the trait of forgiveness. Borba’s [41] positing of tolerance is reflected by the concept of forgiveness as delineated by Lennick and Kiel [11], given that the acceptance of people’s errors is an aspect of forgiveness.Beheshtifar et al. [39] noted that for all corporate organizations, strategic capital is provided by moral behavior. Indeed, as Hamidzade and Nekoeezadeh [9] related, a social advantage is provided by morality in a global market characterized by increasing rivalry, with Villa [44] suggesting that in terms of a company’s esteem, morality is a principal component. Consequently, a business’ effectiveness is significantly affected by virtuous conduct. Razavi and Sanagooe [45] found that estimation of work effectiveness is linked to moral intelligence. Moreover, corporate efficacy was established as being significantly and beneficially connected to the moral intelligence of managers, based on a sample of 112 Iran-based managers [8]. This is due to the enhancement of a company’s circumstances compared to one’s rivals being improved through the moral intelligence of managers. Additionally, Pahlavani and Azizmaliayeri [46] established that organizational development and moral intelligence are substantially connected. Among Jordanian manufacturing firms, their strategic dexterity was linked to higher moral intelligence [47]. As Matsimbe [12] andBezanjani et al. ‘s [48] studies indicate, leadership is the common focus of moral intelligence research. The principles of moral intelligence underpin successful leadership within the business field, based on Lennick and Kiel’s [43] findings. Hass [49] and Lennick and Kiel [43] showed that particular principles are encouraged among individuals and they will strive to adhere to such principles as part of their individual culture, as part of the corporate phenomenon of moral intelligence. Al-Raqqad [50] determined that a company’s reputation is enhanced by leaders who act morally, while Turner et al. [51] evidenced that they strengthen creativity.

3 HYPOTHESES DEVELOPMENT

Even in the absence of appropriate legislation, beneficial social transitions in conduct relating to environment and social groups may be compelled among firms as a consequence of moral incentive [52]. As Hosseini et al. [8] evidenced, strong performance and amalgamation of ethical action into their roles characterizes managers possessing greater moral intelligence, with their perspectives and principles reflected in the activities they undertake. However, Ferrell et al. [10] suggested that it often takes a scandal or wrongdoing to bring ethical choices of managers to light, whereas greater transparency and openness characterizes CSR processes. It is apparent that financial report arrangers broadly lack appropriate ethical understanding due to a dearth of relevant and regular educational and workplace training sessions pertaining to moral conduct and business ethics, despite the fact that the majority of workers must adhere to company conduct codes, as well as the pervasive requirement that knowledge and application of ethical norms characterizes financial report arrangers. Moreover, financial report arrangers might start to overlook their responsibility to a broad array of stakeholders, relegating the importance of such disclosures’ precision and fairness below the aim of increasing profit, as time progresses. Consequently, it is proposed that degree of CSR reporting will be affected by financial report arrangers’ degree of moral intelligence:H0: The degree of CSR reporting is influenced by moral intelligence to a statistically significant degree. The following sections introduce the four additional hypotheses that have been devised as part of this principal hypothesis.IntegrityManallack [53] described integrity as the congruity of our thoughts and perspectives with our actions, while Hosseini et al. [8] noted the significance of acting in the best interests of other individuals as well as oneself, pursuing courses of action that we understand to be appropriate. Furthermore, Beheshtifar et al. [39] considered constant honesty to be an aspect of integrity. Fulfilling promises, defending rightness, honesty and harmony between one’s perspectives and values are the four aspects of integrity as described by Manallack [53] andRaqqad [38]. Matsimbe [12] also considered standing up for appropriate norms and beliefs, adhering to promises, as well as truthfulness to be crucial to integrity. As Clarken [38] stressed, regardless of whether anybody is witnessing their behavior, individuals with integrity always strive to act appropriately. Osborn [54] suggested that such individuals will have considered the outcomes of actions for other people even prior to those people expressing their position. Therefore, it is proposed that businesses’ degree of CSR reporting will be affected by company financial report arrangers’ amount of integrity. H01: There is a statistically significant effect for integrity level on the level of CSR disclosures.

Responsibility

Hosseini et al. [8] proposed that being accountable for the actions one engages in characterizes responsibility. Osborn [54] suggested that whether or not accurate estimation of every outcome was achieved, accountability should be shown by people. Seeking to fulfill the needs of others, being open about errors, as well as accepting individual accountability are the three aspects of responsibility according to Lennick and Kiel [11][43]. Actions, conduct, errors and implications of behavior will all be taken responsibility for among high moral intelligence individuals. Accordingly, it is posited that companies’ degree of CSR reporting will be affected by company financial report arrangers’ level of responsibility. H02: There is a statistically significant effect for responsibility level on the level of CSR disclosures.

Compassion

Clarken [38] identified one’s direct concern for other people indicative of compassion, which Beheshtifar et al. [39] linked further to respect for other people. Accordingly, as Hosseini et al. [8] established, planned actions can be more straightforwardly participated in by other people when they are nurtured and encouraged to do so. Regardless of whether an individual needs such encouragement, a compassionate individual will offer it. It is apparent that compassionate action often begets compassion in kind from others [53]. Therefore, it is proposed that companies’ degree of CSR reporting will be affected by company financial report arrangers’ degree of compassion.
H01-a: There is a statistically significant effect for compassion level on the level of CSR disclosures.

Forgiveness
Comprehending and tolerating the potential for mistakes is crucial, given the imperfections of people. Indeed, Manalack [53] suggested that a decline in shared good stems from inflexibility and unbending nature, makes the acceptance of people’s imperfections and potential for error fundamental. Clarken [38] believed that accepting the errors of other people and the errors that you make yourself are the two aspects of forgiveness. Additionally, Matsimbe [12] proposed that being open to alternating perspectives and viewpoints, accepting the potential for such difference, in addition to tolerating your own and other people’s shortcomings and mistakes—as long as benchmark norms are not transgressed in the process—are aspects of forgiveness. On this basis, it is suggested that companies’ degree of CSR reporting will be affected by company financial report arrangers’ degree of ability to H01-a: There is a statistically significant effect for forgiveness level on the level of CSR disclosures.

4 RESEARCH METHOD
In accordance with Cooper and Schindler [59] and Hair et al. [60], collecting quantifiable information in order to establish the causal association between the dependent variable and independent variables is the concern of this research and its adopted study methods. In this regard quantitative methods and a deductive approach were applied in this research, based on the substantial explication and descriptive material drawn on. Ultimately, in order to establish how the degree of CSR reporting is influenced by financial report developers’ moral intelligence, a survey data collection method was adopted to obtain quantitative data. The study’s investigatory character required pertinent information to be obtained relating to the dependent and independent variables via a questionnaire. Leninn and Kiel [11] and Mahdavikhoudou et al.’s [13] research were drawn on to formulate the independent variable, namely moral intelligence, with CSR reporting as the dependent variable being formulated according to Gray et al. [22] and Hussainey et al.’s [37] studies. Each question comprising the questionnaire was answered by participants according to a five-point Likert scale, with substantial agreement indicated by ‘5’ and substantial disagreement indicated by ‘1’. Collection of demographic information was also pursued. Having devised the questionnaire content, the thematic arrangement of the questionnaire was verified by providing the document to a number of accounting experts, thus providing an assessment of validity. Hair et al. [60] advocated this process as a means of finalizing the study queries, prior to the questionnaire’s release to sample participants. As Table 1 indicates, the scale’s general dependability was confirmed in relation to the present research’s data, with the 46 components of CSR’s general scale achieving 95.37%, the 10 components of the moral intelligence scale comprising of four aspects achieving 80.4% and 83.1%, while the 40 components of the moral intelligence scale generally achieving 91.2%. The Amman Stock Exchange official internet site was drawn on as a means of establishing the study population and an appropriate sample. Financial managers, editors, accountants and every other staff member participating in Jordanian industrial firms’ financial disclosure processes were deemed as comprising the statistical population. 46 firms overall were identified as relevant to the sample. Ultimately, 400 questionnaires were given out, with an 88.5% return level achieved with 354 questionnaires received back. Statistical Package for Social Science (SPSS) version 23.0 was adopted to undertake analysis of the quantitative information obtained. In terms of responding to the study aims, multiple regression analysis, Pearson correlation analysis, descriptive statistics and Cronbach’s coefficient alpha had the greatest applicability among the statistical methods available.

5 RESULTS
The data relating to Jordanian industrial firms with relevance to the variables’ descriptive statistics is presented in Table 1. The moral intelligence variables’ arithmetic mean (M) was found to be 3.98 at 0.39 S.D. A substantial degree of moral intelligence among Jordanian industrial firms’ financial report developers was indicated by the moral intelligence sub-arithmetic mean results, which were from 3.87 to 4.11. The lowest result of M= 3.87 and S.D.= 0.51 was found for the independent sub-variable ‘compassion’, while the highest results of M= 4.11 and S.D.= 0.45 were calculated for the independent sub-variable ‘integrity’. Furthermore, a degree of CSR reporting among Jordan’s industrial firms was found, based on the M= 3.25 and S.D.= 0.53 values calculated for the degree of CSR overall. Additionally, reflecting Osborne and Waters’ [55] explanation, no invalidation of the significance assessments or relationships was identified due to significant kurtosis or skewness among the variables, as Table 1 indicates.

| TABLE 1 | DESCRIPTIVE STATISTICS OF THE STUDY VARIABLES |
|-----------------|-----------------|-----------------|-----------------|-----------------|
|                | Mean            | S.D.            | Skewness        | Kurtosis        | Cronbach's Alpha |
| Moral Intelligence | 3.98            | .389            | .064            | -.228           | 91.9             |
| Integrity       | 4.11            | .453            | -.384           | -.111           | 82.2             |
| Responsibility  | 3.92            | .510            | .181            | -.488           | 80.4             |
| Forgiveness     | 4.04            | .454            | -.228           | .390            | 81.0             |
| Compassion      | 3.87            | .513            | .274            | -.444           | 83.1             |
| CSR Level       | 3.25            | .532            | -.293           | -.394           | 95.3             |

Table 2 presents the collinearity and correlation assessments, with the dependent variable’s relationship with every independent variable indicating a significant positive correlation from (0.57 to 0.72, P value ≤ 0.001) according to the Pearson’s test. Moreover, the independent variables had no multicollinearity, intercorrelation or significant interrelationship issues, according to the Pearson’s results presented in Table 2. (0.31 to 0.68 at P value ≤ 0.001) were the correlation results obtained. In accordance with Field et al.’s [56] suggestion of permissible VIF test and Tolerance values, the VIF was below 10 and the Tolerance result exceeded 0.01.

| TABLE 2 | PEARSON CORRELATION AND COLLINEARITY STATISTICS |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| Pearson Correlation | Collinearity Statistics |
| CSR              | Comp. | Forgiv. | Respon. | Tolerance | VIF      |
| Integrity        | .568  | .336   | .441    | .314      | .800     | 1.250   |

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The linear regression model assessment provided results for this study that have been summarized in tables 3 and 4, with a discussion of the findings now following.

### TABLE 3
**REGRESSION MODEL SUMMARY**

<table>
<thead>
<tr>
<th>R</th>
<th>R^2</th>
<th>Adjusted R^2</th>
<th>F</th>
<th>Sig.</th>
<th>Durbin-Watson</th>
</tr>
</thead>
<tbody>
<tr>
<td>.850</td>
<td>.722</td>
<td>.719</td>
<td>227.10</td>
<td>.000</td>
<td>1.628</td>
</tr>
</tbody>
</table>

| Dependent Variable: CSR Level |
| Predictors: (Constant), Compassion, Integrity, Forgiveness, Responsibility |

In terms of the degree of CSR reporting and the effect of financial statement arrangers’ level of moral intelligence, the causal association was found to be statistically meaningful based on the regression analysis, as table 3 shows. In particular, statistical significance in the model’s adjusted R^2 value of 0.719, at P value ≤ 0.001, is indicated in table 3. Accordingly, 71.9% of the data variance is explained by the linear regression. The crucial values for the Durbin-Watson score are 1.5 <d< 2.5, with the calculation of d = 1.63 being within this range. Accordingly, the multiple linear regression data may be considered to have an absence of first order linear autocorrelation. Thus, Jordan’s industrial companies’ degree of CSR reporting and the variables influencing it may be effectively established based on the devised research hypotheses, based on the aforementioned statistical results. Ultimately, the major hypothesis (H0_4) is confirmed through the effect on CSR reporting of moral intelligence being established as positive with statistical significance (F value = 227.10, P value ≤ 0.001), as presented in table 3. Moral intelligence’s sub-independent variables outlined above—namely forgiveness, compassion, responsibility and integrity—were assessed for the regression correlations between them, with the results presented in table 4. Statistically meaningful and positive coefficients (P value ≤ 0.001) and significant positive correlations were established for every moral intelligence sub-variable and CSR reporting’s correlation, as table 4 indicates.

### TABLE 4
**RESULTS OF THE MULTIPLE REGRESSION ANALYSIS**

<table>
<thead>
<tr>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>B</td>
</tr>
<tr>
<td>Constant</td>
<td>-1.440</td>
</tr>
<tr>
<td>Integrity</td>
<td>.349</td>
</tr>
<tr>
<td>Responsibility</td>
<td>.339</td>
</tr>
<tr>
<td>Compassion</td>
<td>.184</td>
</tr>
<tr>
<td>Forgiveness</td>
<td>.305</td>
</tr>
</tbody>
</table>

a. Dependent Variable: CSR Level

Specifically, CSR reporting was found to have a statistically significant relationship (P value ≤ 0.001) with forgiveness, compassion, responsibility and integrity, as table 4’s regression model findings show. (0.157 to 0.325) was the spread of β-values relating to the four sub-variables, with ‘responsibility’ and CSR activities showing the most correlation. With a P value ≤ 0.001 and β = 0.325, the degree of company CSR reporting was significantly affected by the financial report arrangers’ degree of responsibility. a P value ≤ 0.001 and β = 0.157, company CSR reporting was influenced the least by the financial report arrangers’ degree of compassion. Overall, backing for each sub-hypothesis (H0_1; H0_2; H0_3; and H0_4) was established through the statistical analysis.

### 5 DISCUSSION AND CONCLUSIONS

The collection, analysis, summation and release of fiscal information on a daily basis, enabling a company’s external and internal stakeholders to utilize the data, is the requirement of fiscal report arrangers and accountants in their expert and fundamental roles. However, moral and ethical problems and activities may be overlooked when fiscal concerns become the dominant focus of such actors’ activities. Accordingly, Jordanian industrial firms’ degree of CSR reporting and the effect of moral intelligence factors was concentrated on in this research. It was found that forgiveness, compassion, responsibility and integrity as the four aspects of moral intelligence were shown to a significant extent by the financial report arrangers. Promotion of ethics as a component of expert accounting behavior among Jordanian industrial firms, as well as career progression and professional development being connected to ethical conduct, were both advocated by the participants in this research. Nevertheless, only a medium degree of CSR reporting was identified in relation to Jordan’s industrial companies, with a 3.25/5 rating. In accordance with Bani-Khalid et al. [57], Jordanian firms’ medium amount of CSR reporting may potentially stem from this reporting activity being discretionary. Moreover, reflecting Abu-Baker’s [58] explanation, compared to developed states sophisticated and cutting-edge approach to CSR reporting, understanding of such reporting’s contribution to averting possible business stakeholder conflicts, as well as broader societal consciousness of environmental and social problems, may both be lacking in Jordan due to its developing state status. Overall, Jordan’s industrial firms with diminished moral intelligence had a lower degree of CSR reporting than those firms with stronger moral intelligence, based on the research results. CSR and morality were characterized as avoiding harm to other people and acting in a good manner by Ferrell et al. [10], whose results are supported by those obtained here. Work-based ethical and moral quandaries may be more easily identifiable among firms whose financial report arrangers have stronger moral intelligence; Mahdavikhou et al. [13] posited that ethical and moral choices are simpler to make when moral problems are comprehended through greater moral intelligence. Furthermore, compared to accountants possessing more limited moral intelligence, control of moral principles is stronger among financial report arrangers with stronger moral intelligence, giving them a greater degree of compassion, forgiveness, integrity and responsibility. Jordan’s industrial firms’ CSR reporting activities can be more effectively comprehended both theoretically and in their application through the research findings presented here. However, if innate abilities significantly influence CSR, moral adherence to its principles must be concentrated on to a greater extent by companies and policy formulators, meaning that moral impetuses should be explored in further countries. Broad acceptance of moral principles and a compulsion to
adhere to them has a considerable effect on individual impetus to accord with moral norms, particularly during the standard moral cognition process. Consequently, emphasis of managers’ moral obligation to CSR techniques and policies may be enhanced through the initiation of discussion regarding a firm’s CSR commitments. A company’s status performance are significantly influenced by the two crucial aspects of CSR reporting and moral intelligence in practice. Accordingly, communication of information regarding moral intelligence and its impact on a firm’s status and CSR reporting should be undertaken by industrial firms with their financial report arrangers. In particular, CSR activity was found to be markedly affected by every moral intelligence variable assessed in this research. Thus, how comprehension of the two dynamics by staff can be facilitated by firms should be concentrated on by them. For example, staff understanding of their responsibilities may be enhanced through appropriate training. Furthermore, it is advocated that university-based moral and ethical instruction is expanded by Jordan’s government, so that improved capacity to distinguish between erroneous and authentic social and environmental CSR statements is gained by business and accounting learners. Additionally, a thorough and ongoing moral and ethical initiative needs to be developed so that professional, company and individual ethics education is enhanced. Ethical decision making by accountants can be influenced by advocacy of their moral responsibilities and their adoption of moral principles, which itself stems from expanding their degree of moral cognizance. Moreover, accounting’s professional standards may be transcended by the moral responsibility accountants feel, with their innate sense of duty facilitating their exemplary and continuous ethical code application. The study findings’ analysis may have been influenced by certain shortcomings in the research. One shortcoming is that industry spokespersons, stockholders, different staff and other stakeholders were not approached for their participation in the study, with financial statement arrangers providing the research data. Sample magnitude is a further shortcoming. The Amman Stock Exchange had 43 listed industrial firms when this research was undertaken. Nevertheless, in terms of the impact on CSR reporting from moral intelligence, the empirical findings provided here add to the restricted amount of research that has been undertaken in this area. It is hoped that further investigation into the relationship between CSR and moral conduct, in relation to both theoretical and empirical aspects, has been inspired by this study.

REFERENCES


