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The Role of Green Accounting in Enhancing the Quality of Financial Reports for Achieving Sustainable Development: A Field Study on Industrial Companies in the Red Sea State

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Abstract:

This study examines the role of green accounting in improving the quality of financial reports to achieve sustainable development. It presents a field study conducted on industrial companies in the Red Sea State. The research problem addressed the question: Does green accounting play a role in enhancing the quality of financial reports for the purpose of achieving sustainable development? The study highlights the significance of green accounting in environmental preservation and emphasizes the necessity for industrial companies in the Red Sea State to disclose their environmental activities in financial statements to promote sustainable development. The study aims to identify green accounting methods and procedures, understand management policies for implementing green accounting, and demonstrate the role of green accounting in reducing environmental impact and achieving sustainable development. Key findings indicate that environmental disclosure through green accounting enhances the quality of financial reports. The precision in applying green accounting contributes to the quality of accounting information and thus improves financial reporting. The study concludes that environmental disclosure supported by green accounting facilitates sustainable development initiatives within society. Transparent relationships with environmental authorities further aid in achieving sustainable development. The study recommends the development and training of accountants to effectively apply green accounting systems and ensure full disclosure in financial statements to safeguard the environment.

Keywords: Green accounting, financial reports, sustainable development, industrial companies

Introduction:

With increasing global concern over environmental pollution and climate change impacts from industrial waste, green accounting has emerged to assess environmental damage and protect future generations' rights and assets, thereby achieving societal welfare and sustainable development. To ensure the continuity of industrial institutions, environmental activities must be disclosed through

the application of environmental accounting.

Research Problem:

Financial information provided in annual reports by financial accounting alone is insufficient for environmental purposes. This necessitates managers and organizations to adopt green accounting to include environmental information in financial reports, thereby mitigating environmental risks and achieving sustainable development. The main research problem posed is: Does green accounting improve the quality of financial reports for achieving sustainable development?

Significance of the Study:

The study's importance lies in:

Exploring the scientific concept of green accounting and understanding its components and role in enhancing the quality of financial reports.

Assisting industrial companies in the Red Sea State in activating environmental and social dimensions to achieve their objectives and contribute to sustainable development.

Urging industrial companies in the Red Sea State to protect the environment and demonstrate this commitment through their financial statements.

Study Objectives:

The study aims to achieve the following objectives:

Identify the role of green accounting in improving the quality of financial reports to facilitate informed decision-making.

Investigate the role of industrial companies in the Red Sea State in environmental protection through their financial statements.

Highlight the importance of environmental activities in enhancing environmental awareness and leveraging them for sustainable development.

Study Hypotheses:

The study tests the following hypotheses:

- There is a statistically significant relationship between green accounting and the improvement of financial report quality in industrial companies in the Red Sea State.
- There is a statistically significant relationship between green accounting and the achievement of sustainable development in industrial companies in the Red Sea State.

Study Methodology:

The study employed deductive reasoning to define the problem nature and formulate hypotheses, and inductive reasoning to select study hypotheses. Historical methodology was used to review previous studies, while descriptive-analytical methodology was employed to analyze the case study and test the hypotheses.

Statistical Methods Used:

To analyze the collected data and achieve study objectives, various appropriate statistical methods were utilized using the Statistical Package for the Social Sciences (SPSS). These methods included calculating means and standard deviations for Likert scale measurements to determine the study sample's averages. The direction of agreement was assessed based on whether the mean score exceeded, equaled, or fell below the theoretical mean of 3.

Study Tool:

The researcher used a questionnaire to collect data from the study sample, including personal data, educational qualifications, specialization, years of experience, and relevant training courses. The questionnaire consisted of 20 items distributed across six sub-hypotheses and utilized a five-point Likert scale ranging from strongly agree to strongly disagree.

Rating	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Approval Rating	5	4	3	2	1

Reliability of the Questionnaire:

The reliability of the questionnaire means that it would yield the same result if it were redistributed multiple times under the same conditions and terms. In other words, the reliability of the questionnaire implies stability in the results and no significant changes if it is distributed to the study sample individuals several times over a specific period.

Variables	Number of Items	Cronbach's Alpha Coefficient
First Hypothesis Statements	9	0.895
Second Hypothesis Statements	11	0.924
Total	20	0.891

Cronbach's alpha coefficients above 0.70 generally indicate good internal consistency reliability. In this table, both sets of hypothesis statements (first and second) demonstrate high reliability with coefficients of 0.895 and 0.924 respectively. The overall reliability for all items combined is also high at 0.891, indicating that the questionnaire items consistently measure the constructs they intend to measure across different samples and conditions.

Study Population and Sample:

The study population consists of workers in factories in the Red Sea state, including both internal auditors and accountants. The study sample was selected from the study population using random sampling, where 85 survey questionnaires were distributed. A total of 81 questionnaires were retrieved, resulting in a retrieval rate of 95%. Six questionnaires were excluded due to lack of credibility, leaving 75 questionnaires available for analysis, representing an 88% usable rate.

Variable	Tax Inspector	Internal Auditor	Total	Total Percentage
Educational Qualification				
Bachelor's	38	17	55	73%
Master's	13	7	20	27%
Doctorate	-	-	-	-
Total	51	24	75	100%

Experience	Less than 5	5 to 10	More than 10	Total
Accounting	7	16	35	77%
Business Administration	-	9	8	23%
Economics	-	-	8	11%
Total	7	25	43	100%

This table presents a breakdown of the educational qualifications and fields of specialization within the study population. It shows the distribution of tax inspectors and internal auditors based on their educational backgrounds and fields of expertise, providing an overview of the composition of the sample used in the research. The table also categorizes respondents based on their field of specialization and years of experience. It provides a clear distribution of individuals across different experience categories within each field, highlighting the demographic composition of the study sample in relation to their professional backgrounds and tenure.

Theoretical Framework:

1. Theoretical Framework of Green Accounting

Concept of Green Accounting:

Due to the increasing emphasis on environmental performance as a cornerstone of development in any country, the failure to employ modern scientific methods to allocate environmental costs and provide detailed information about these costs and the efforts and amounts companies bear to protect the environment will yield misleading results about their success or failure in this domain. This has led to the emergence of new concepts in accounting for environmental costs, which have been referred to by various names over the stages of environmental interest (sustainable environmental accounting, environmental accounting, environmental impact accounting, social responsibility accounting, etc.). The concept of green accounting emerged when the ecosystem and environmental protection were recognized as fundamental to economic development and preserving the environment and resources was seen as a community right. Environmental issues became a social

concern at the local, national, and international levels (Rizan et al., 2016, p. 69).

Green accounting has been defined in numerous ways, including:

A systematic description within an accounting framework of the interrelationships between the environment and the economy (Ahmed, 2014, p. 110).

A branch of accounting that includes measurement and disclosure methods of information related to the institution's environmentally impactful activities and actions in financial reports or independent reports. This includes environmental costs along with other elements related to environmental activities like assets, benefits, and environmental obligations. It aims to provide internal and external stakeholders with the necessary information to make decisions and monitor the institution's environmental performance (Rizan, undated, p. 5).

An administrative tool integrating financial applications of environmental issues with the financial management systems of organizations to improve effective decision-making, contributing to the concept of environmental and economic sustainability (Amal, 2014, p. 293).

The US Environmental Protection Agency (EPA) defines green accounting through three perspectives:

Economic Perspective: Measures and analyzes the quantity and value of input production factors, often reflecting the economic welfare level of individuals and society.

Extension of Financial Accounting: Prepares financial statements according to accounting standards and principles, including environmental impact data to assist stakeholders like investors, creditors, and shareholders.

Administrative Perspective: Identifies and analyzes data and information related to environmental activities to aid management in planning and making various administrative decisions, such as product pricing, continuing production of a certain product, and quality requirements (Reza, 2014, p. 38-39).

Environmental accounting is also described as a method for measuring and communicating information related to the environmental activities of economic units with environmental impact to concerned parties and society, enabling monitoring and evaluating their environmental performance (Abdel Salam, 1999, p. 5). Green accounting seeks to provide data and information related to the environment, processed and measured accounting-wise, and disclosed in financial statements to protect the environment and achieve sustainable development.

Importance of Green Accounting:

The significance of green (environmental) accounting is evident from its role in helping companies determine if they are fulfilling their responsibilities towards sustainable development while pursuing their commercial goals. Implementing green accounting aids in:

Meeting regulatory requirements.

Operating the factory in an environmentally safe manner.

Promoting environmental safety culture and concepts among employees.

Disclosing to shareholders the nature and extent of preventive measures taken by management.

Ensuring the safe transport and disposal of hazardous waste.

Accurately tracking and managing the flow and use of raw materials and energy.

Furthermore, green accounting's importance lies in correctly identifying and measuring the elements of environmental performance costs and allocating them to the activities causing them, contributing to the accurate determination of product costs. This allows for the proper matching of product revenues with their costs, aiding in pricing decisions and accurate cost measurement at the organizational level, ultimately improving the organization's long-term profitability and market share (Rizan et al., 2016, p. 69).

Goals of Green Accounting:

Green accounting aims to achieve several objectives:

Contributing to sustainable economic development by enhancing the understanding of the increasing interactions between the environment and the economy.

Designing new forms of accounting systems, information systems, and financial and non-financial control systems to encourage environmental management.

Developing new methods for performance evaluation and internal and external environmental communications.

Preparing data and providing information about sales and total costs aimed at environmental conservation.

Preparing reports on environmental expenditures to illustrate the institution's compliance with environmental protection laws and regulations.

Types of Environmental Costs:

According to (Al-Saffar, 2006, p. 10), environmental costs internationally are classified as:

Product-related material costs: Costs related to primary or secondary products or packaging.

Non-product-related material costs: Costs related to purchased materials like energy and water that do not become part of the products but may become waste or emissions.

Waste and emission control costs: Costs of handling, treating, and disposing of waste and emissions, including compensation for damages.

Environmental impact prevention costs: Costs associated with preventive environmental activities such as clean production projects and costs of environmental measurement and planning systems.

Research and development costs: Costs related to environmental projects and development.

Intangible costs: Internal and external costs of intangible matters like environmental

responsibility, future laws, productivity, company reputation, and relations with shareholders and others.

There are differing opinions on categorizing environmental costs. Pretty and others (2003) divided them into two types:

Prevention costs: Costs of avoiding damages that may affect workers, society, or the environment.

Corrective costs: Costs of restoring the situation to its original state before the damage occurred.

This division is criticized for the difficulty of restoring conditions to their original state, especially in cases of pollution-related illnesses or environmental damage, and the challenge of defining precise standards for damage value. Another perspective classifies environmental pollution costs into direct and indirect costs (Al-Dosari, 2011, p. 20).

2. Sustainable Development:

Concept of Sustainable Development:

Sustainable development has been defined in various ways. It was first introduced by the World Commission on Environment and Development in 1987, defined as development that meets the needs of the present without compromising the ability of future generations to meet their needs. EdoirdBardier defines it as activities that enhance social welfare to the greatest extent possible while preserving natural resources and minimizing environmental harm (Qutosh et al., 2018, p. 97). It is also defined as using all available and possible resources and capabilities, both natural and economic, to provide a good life for humans in their environment. Growth refers to the spontaneous increase in output that occurs without economic plans, while development refers to structural changes achieved through deliberate measures and actions. Thus, development is defined as various economic changes that accompany economic growth. Sustainable development generally refers to the rational use of natural resources, ensuring their exploitation does not exceed their natural renewal rates, especially in the case of non-renewable resources. This satisfies present needs without compromising future generations' ability to meet their needs, representing development characterized by stability, continuity, and long-term sustainability.

3. Financial Reports:

Concept of Financial Reports:

Financial reports are defined as a broad term for providing all information that enables investors, creditors, and other stakeholders to understand an entity's financial activities (Muftah, 2009, p. 469). They are also defined as the outputs of the accounting system and inputs to various decision-making models used by different administrative and executive levels, investors, financial intermediaries, public administrative units, professional organizations, and civil society organizations, whether operating locally, regionally, or internationally (Osama, 2010, p. 1).

Importance of Financial Reports:

Financial reports are crucial for providing useful information to current and potential investors, creditors, and other users for making appropriate decisions. They should offer comprehensible information to those reasonably knowledgeable about business and economic events and assist in estimating expected cash inflows from dividends, interest, sales proceeds, and loan repayments and their timing. Joint discussions between the International Accounting Standards Board and the Financial Accounting Standards Board on the financial crisis and market failures concluded that current financial reports have significant shortcomings that necessitate improvements (Mohamed, 2009, p. 240).

Quality of Financial Reports:

Despite extensive research on financial report quality and its global reach, the concept remains ambiguous without an agreed-upon definition. Four approaches have emerged to define financial report quality:

User Benefits: This approach focuses on how financial reports help users, particularly in predicting future cash flows, as outlined by the Financial Accounting Standards Board's Conceptual Framework.

Information Characteristics: This approach emphasizes characteristics like predictability, feedback, timeliness, and faithful representation, suggesting that high-quality financial reports should be useful for decision-making, reliable, and comparable.

Compliance with Standards: This approach defines quality based on adherence to accounting standards and legal requirements.

Earnings Management: This approach measures quality by the extent of earnings management, with higher quality reports showing less earnings smoothing and more conservative accounting, reflecting true economic events and reducing information asymmetry between management and shareholders.

Importance of Financial Report Quality:

The primary goal of financial reports is to provide high-quality financial information about the entity, useful for economic decision-making. High-quality information is crucial for investors and financial markets, as it forms the basis for their decisions. High-quality financial reports help reduce information asymmetry between management and external users, lowering agency costs, and reducing uncertainty about investment risks and returns. They also enhance resource allocation efficiency by identifying value-creating opportunities, thus increasing market efficiency and economic growth.

Previous Studies:

1. Study (Al-Lulu) 2016:

The study aimed to assess the availability of environmental cost accounting elements in industrial companies and their role in mitigating environmental issues. It found insufficient environmental awareness among senior management in industrial companies for implementing environmental cost accounting effectively. The study concluded that the level of commitment of senior management towards the environment in these companies is inadequate for environmental cost accounting implementation. Recommendations included increasing environmental awareness among employees, issuing comprehensive laws and regulations to preserve the environment and its natural resources.

2. Study by Abdul Fattah et al. (2017):

This study aimed to evaluate the role of internal audit in assessing environmental performance through a field study on oil companies under the National Oil Corporation in the Eastern region of Libya. The study employed theoretical deductive and descriptive-analytical methods, focusing on internal auditors in Libyan oil companies. It found that these companies do not prioritize the role of internal auditors in evaluating environmental performance.

3. Boumaarab Study (2014):

This study examined the contribution of environmental accounting to achieving sustainable development, emphasizing its role as an effective system governing environmental performance in organizations that prepare accounts based on environmental considerations. It concluded that environmental accounting contributes to sustainable development and recommended adhering to laws and regulations imposed by the state to preserve the environment, particularly human resources.

4. Hani Study (2017):

This study discussed stakeholders' awareness of the professional assurance by auditors on organizations' disclosure of sustainability reports, emphasizing the importance of sustainability disclosures to management, stakeholders, and professional organizations. It highlighted the rapid and strong response of professional organizations through the issuance of international professional assurance standards (ISAEs) and American SSAE standards to enhance credibility in sustainability reporting by entities listed on the stock exchange.

5. Fadwa Study (2019):

This study addressed the necessity of including all measurable environmental costs in financial statements to familiarize users with the institution's green accounting practices. It recommended various measures, stressing the growing importance of environmental concerns and the necessity for economic institutions to adopt green accounting practices.

6. Salehi Study (2017):

This study examined the role of human resources in achieving sustainable development,

highlighting the significance of human resources as a cornerstone for sustainable development. It recommended emphasizing the importance of education and training for human resources to acquire high qualifications necessary for sustainable development practices.

7. Ahmed Study (2013):

This study explored the impact of sustainability accounting on financial reporting in Jordanian public industrial companies listed on the Amman Stock Exchange. It concluded statistically significant impacts of sustainability accounting elements (environmental, social, and economic) on financial reporting in Jordanian industrial companies from the perspectives of financial managers, accountants, auditors, and accounting department personnel. The study recommended prioritizing environmental concerns, as they significantly influence financial reporting..

These studies collectively underscore the importance of environmental awareness, professional auditing, and sustainability reporting in various industrial and economic contexts.

Data Analysis and Hypothesis Testing:

Hypothesis 1: There is a statistically significant relationship between green accounting and the improvement of financial report quality in industrial companies in the Red Sea State.

No.	Items	Mean	Standard Deviation	Calculated T Value	Significance Level	Rank
1	The factory discloses environmental activities in financial reports, enhancing their quality	4.43	0.618	20.038	0.000	5
2	Showing environmental costs in financial reports improves decision quality	4.21	0.834	12.876	0.000	9
3	Accuracy in applying green accounting improves the quality of accounting information	4.51	0.927	14.106	0.000	3
4	Environmental performance disclosure improves financial report quality	4.52	0.857	15.360	0.000	2
5	The factory ensures accurate application of environmental preservation instructions	4.58	0.579	20.341	0.000	1
6	Adhering to state guidelines for environmental protection increases	4.47	0.829	15.356	0.000	4

No.	Items	Mean	Standard Deviation	Calculated T Value	Significance Level	Rank
	confidence in reports					
7	Preparing reports with environmental information improves financial report quality	4.36	0.697	19.631	0.000	6
8	The factory includes environmental performance and green accounting in its accounting system	4.24	0.787	14.745	0.000	8
9	Accuracy in applying green accounting improves the quality of accounting information	4.34	0.864	20.039	0.000	7
10	Average adherence to general standards	4.43	0.777	18.764	0.000	

The table shows high agreement among respondents regarding the importance of green accounting and environmental disclosure for improving the quality of financial reports. Key points:

- * The highest-ranked item is the factory's commitment to accurate environmental practices (mean 4.58).
- * Environmental performance disclosure significantly improves report quality (mean 4.52).
- * Accuracy in green accounting practices consistently enhances report quality (mean 4.51).
- * Adherence to state guidelines boosts confidence in financial reports (mean 4.47).

Hypothesis 2: There is a statistically significant relationship between green accounting and achieving sustainable development in industrial companies in the Red Sea State.

No.	Items	Arithmetic Mean	Standard Deviation	Calculated T-value	Significance Level	Rank
1	Green accounting contributes to environmental care and thus achieving sustainable development.	4.32	0.733	15.595	0.000	2
2	Institutions focus on creating programs that address the economic sector and specifically target sustainable development.	4.22	0.854	12.676	0.000	4
3	Activating the factory's environmental disclosure through green accounting	4.42	0.785	15.665	0.000	1

No.	Items	Arithmetic Mean	Standard Deviation	Calculated T-value	Significance Level	Rank
	supports sustainable development options in the community.					
4	The obligation to apply green accounting in institutions and show its results in financial statements facilitates the understanding of the institution's contribution to achieving sustainable development.	3.87	0.698	10.794	0.000	8
5	Production according to environmental laws and regulations and reflecting this in financial statements increases the chances of achieving sustainable development.	3.94	0.856	9.510	0.000	7
6	Creating transparent relationships with entities responsible for the environment helps achieve sustainable development.	4.27	0.814	13.298	0.000	3
7	Producing products with a negative environmental impact hinders the process of sustainable development.	3.68	0.913	6.450	0.000	11
8	Training and qualifying human resources to apply green accounting serves the institution's goals and achieves sustainable development.	4.21	0.853	12.386	0.000	5
9	Commitment to continuous and constant evaluation of the institution's achievement of its goals and its concern for sustainable development requirements.	4.12	0.782	12.403	0.000	6
10	The factory management is concerned with achieving sustainable development through the application of environmental accounting standards.	4.23	0.684	15.573	0.000	4
11	There is a positive relationship between the application of green accounting and	3.79	0.583	11.735	0.000	10

No.	Items	Arithmetic Mean	Standard Deviation	Calculated T-value	Significance Level	Rank
	achieving sustainable development.					
12	The extent of adherence to fieldwork standards	4.10	0.778	12.244	0.000	

The above table shows:

Green accounting and sustainable development: High agreement (mean 4.32, T=15.595), ranked second.

Programs for economic and sustainable development: Strong agreement (mean 4.22, T=12.676), ranked fourth.

Environmental disclosure supports sustainability: Highest agreement (mean 4.42, T=15.665), ranked first.

Mandatory green accounting disclosure: Moderate agreement (mean 3.87, T=10.794), ranked eighth.

Production per environmental laws: Agreement (mean 3.94, T=9.510), ranked seventh.

Transparent relationships for sustainability: Strong agreement (mean 4.27, T=13.298), ranked third.

Negative impact products hinder sustainability: Lower agreement (mean 3.68, T=6.450), ranked 11th.

Training for green accounting: Strong agreement (mean 4.21, T=12.386), ranked fifth.

Continuous evaluation for sustainability: Strong agreement (mean 4.12, T=12.403), ranked sixth.

Management's role in sustainable development: Strong agreement (mean 4.23, T=15.573), ranked fourth.

Positive relationship between green accounting and sustainability: Agreement (mean 3.79, T=11.735), ranked 10th.

Adherence to fieldwork standards: Strong agreement (mean 4.10, T=12.244).

Overall, the responses indicate strong support for the role of green accounting in achieving sustainable development.

Findings, conclusion and recommendations:

Findings-

The statistical values for the items of the second hypothesis have means ranging between (4.42 to 3.68), which are higher than the hypothetical mean (value = 3). The standard deviations range between (0.913 to 0.583), indicating strong agreement among the research sample with the statements of the hypothesis. Specifically, the items ranked highest are:

"Activating the factory's environmental disclosure through green accounting supports

sustainable development options in the community," with a mean of (4.42).

"Green accounting contributes to environmental care and thus achieving sustainable development," with a mean of (4.32).

"Creating transparent relationships with entities responsible for the environment helps achieve sustainable development," with a mean of (4.27).

The item "Producing products with negative environmental impact hinders the sustainable development process" had the lowest mean agreement of (3.68).

All calculated T-values range between (15.665 to 6.450), which are greater than the tabulated T-value of (1.664) at a significance level of (0.05>0.00). This confirms the research sample's agreement with the content of the second hypothesis statements.

Overall, the arithmetic mean for all items is (4.43) with a standard deviation of (0.777). The calculated T-value is (18.764), which is statistically significant at the (0.05>0.00) level. Therefore, the researcher concludes that the hypothesis stating, "There is a statistically significant relationship between green accounting and achieving sustainable development" is proven.

Results and Recommendations:

Conclusions:

The first hypothesis is accepted, indicating a statistically significant relationship at a (0.05) significance level between green accounting and improving the quality of financial reports in industrial companies in the Red Sea State. The study showed:

- a. The factory management's emphasis on the precise and proper application of instructions to preserve the environment.
- b. That the process of accounting disclosure on environmental performance improves the quality of financial reports.
- c. Accurate application of green accounting contributes to the quality of accounting information, thereby enhancing the quality of financial reports.

The second hypothesis is accepted, indicating a statistically significant relationship at a (0.05) significance level between green accounting and achieving sustainable development in industrial companies in the Red Sea State. The study showed:

- a. Activating the factory's environmental disclosure through green accounting supports sustainable development options in the community.
- b. Green accounting contributes to environmental care and thus achieving sustainable development.
- c. Creating transparent relationships with entities responsible for the environment helps achieve sustainable development.

Recommendations:

Based on the study results, the researcher offers the following recommendations:

Activate external environmental monitoring mechanisms on economic institutions and require them to implement internal environmental monitoring by conducting environmental audits.

Develop and qualify accountants to enable them to apply the green accounting system and fully disclose it in financial statements to preserve the environment.

Issue and enforce strict laws against violations of environmental protection regulations.

Work on continuously raising awareness and educating the community, especially industrial companies, about the importance of environmental preservation to achieve sustainable development.

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