

# The effect of environmental disclosure in economic units in order to achieve sustainable development (An applied case in the municipality of Al-Diwaniya)

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**ABSTRACT:** The need for environmental accounting and environmental disclosure has become a concern of the countries and departments responsible for the company and has become one of the most important issues. For the countries and companies began to pay attention since 1990 and the reasons vary, some due to the inside of the company. The aim of the research is to highlight the types of environmental and mechanical costs that are used to adapt the unified accounting system applied in municipalities to the disclosure of environmental information in the financial statements. The research was applied by conducting an analytical study of the financial reports in Diwaniyah Municipality Directorate for the years 2015-2014. The research concluded with a set of conclusions, the most important of which was that the financial reports did not disclose any quantitative, qualitative or financial information about the costs and environmental revenues of Diwaniya Municipality and its application of the principle of recognition, measurement and accounting disclosure of environmental costs and revenues issued by the Intergovernmental Working Group of Experts on International Accounting Standards.

## I. INTRODUCTION

Today, environmental information is required from different and diverse users of financial reports, mainly the magnitude of the environmental costs incurred by companies, as a result of the practice of economic units of their activities affecting the environment. In addition to

the amount of benefits to the stakeholders and society in it as a result of its commitment to study and apply the procedures and laws related to the preservation of the environment, all this can only be done through the process of measuring the costs and revenues resulting from these activities, and disclosing them accountably in the final financial reports published for economic units. The importance of research stems from the need to reduce environmental pollution, so it has become necessary to adapt the accounting system applied to environmental standards in the protection of society through the performance information it provides in the field of achieving the basic objectives of reducing environmental pollution, and the disclosure of environmental information in the unified accounting system has become of great importance as it requires mechanisms to adapt this system to environmental disclosure to serve all parties benefiting from it. The research aims to shed light on identify the types of environmental costs and the mechanism that is followed to adapt the unified accounting system applied in municipalities to disclose environmental information in the financial statements. To achieve the objective of the research, the following hypothesis was developed:

Failure of the units that apply the accounting system to comply with environmental accounting disclosure and insufficient information disclosed in financial reports.

## II. LITERATURE REVIEW

### 1- The importance of environmental accounting disclosure

Environmental accounting disclosure (Gray,1990:10) is defined as "reporting the social and environmental impacts of the economic activities of the economic unit of certain interest groups within society", and this requires environmental safety and protection and to cover as much of the information requirements required by parties that are diversifying and multiplying with the increasing volume of development reflected in those requirements of environmental information. It is worth mentioning that the interest in environmental accounting disclosure stems from Proceeding from the fact that information on environmental performance is of a financial and quantitative nature, which makes it directly affect the financial position of the enterprises and the result of their activity, as the financial reports must reflect the actual and potential obligations that result from the non-compliance of the establishment with the laws of environmental protection (Al-Taher,2011:442).Accounting disclosure represents "the set of information items relating to the performance and activities of the environmental management of economic enterprises and their financial implications in the past, present and future (Craig, 2009: 282).One of the things that must be available for the possibility of applying an effective environmental accounting system is the following (Sufi et al., 2012: 226).

**First:** Introducing a minimum of rules that suit the nature of the accounting system, which produces accounting outputs for social, environmental, not economic purposes only, including the following:

- a. Disclosure of all social and environmental activities of the economic unit that vary from one establishment to another and from time to time from the same establishment.
- b. Unifying environmental and social practice in similar establishments, i.e. the need for similar accounting procedures and methods to be similar between similar units that correspond to the nature of the activity, so that a comparison can be made between them.
- c. The susceptibility of financial reports to external audit where the various data of the areas of contributions expressing the social and environmental activities of the unit appear in a practically acceptable manner to conduct external audit.

**Second:** The development of appropriate standards in social and environmental accounting assessment, where standards must be developed that are suitable for the preparation of social and environmental reports , especially in the event of their separation

from traditional financial reports, and this may contribute to attention to the quality of data covered by social and environmental reports and contribute to the appropriate presentation of financial reports so that they are acceptable and understandable alongside their users. Although the development of an international standard for integrated reporting is still in the process of being developed, the competent authorities in some States have nevertheless moved towards this disclosure model, as well as the report of the United Nations High-level Panel on the Post-2015 Development Agenda noted that many recognize the need to adopt an integrated reporting on the social and environmental impacts of their activities as well as on their financial performance and call on these companies to establish a new global partnership to follow this practice (United Nation, 2013-11). It can be said that there is an urgent need for environmental accounting disclosure to enterprises because of the importance of this to management and investors, external and internal parties of the enterprise, in order to provide the necessary environmental information to support management and investors in making their decisions, as well as the benefits to enterprises of this disclosure in the short or long term, which ultimately reflects its impact on the result of its activity or financial position, where there are several reasons that help environmental disclosure through the annual report of shareholders, including: (AbuZeid,2007-192).

Environmental issues have been increasing and being discussed in projects since 1990. The growing needs of shareholders for environmental data and their importance in their investments.Environmental disclosure was not required in the past by local or international legislative rules, and therefore the accounting profession has only been interested in it in recent years. Studies show that the relationship between financial performance and social and environmental performance is complex and conditional on many factors specific to the company and the nature of the industry that is difficult to enumerate. (Salzmann et al, 2005; Mahomay et al,2008:weshah et al,2012).

### 2- Responsibility of the Economic Unit towards the environment

A Study (David & Glen,2000) Indicates That Accounting Science Can Contribute Effectively To The Field Of Environmental Protection Through Social And Environmental Reports That Contain Reliable And Honest Data Provided By Institutions To The Community And To The Parties Benefiting From This Environmentally Modified Accounting Information, And To Show The Reality Of The

Relationship Between Institutions And Society And Then Reach The Most Important Elements That Support These Two Elements. Aspects Of Future Accounting Science, In Order To Develop And Root To Solve Contemporary Accounting Problems, The Subject Of Environmental Pollution Environmental Piliation Has Become One Of The Important And Modern Trends That Have Received Great Attention In Recent Years In Various Societies And Countries, And The Reason Is Due To The Increasing Great Role Played By The Environment In Our Lives, Because Of The Overlap Of Many Factors Affecting The Environment, Through Overexploitation, And Non-Compliance With The Application Of Environmental Conservation Standards By Industrial And Service Units, All Of Which Lead To Pollution, Which Affects Companies And Communities Alike, Which Entails The Obligation Of The Units To Pay Compensation For This Pollution That Has Occurred, And To Follow Pollution Prevention Policies, And The Responsibility Of The Unit Towards The Environment Is Represented In The Activities Carried Out By The Unit And Through Which It Preserves The Environment, Such As: (Ma'madah&Al-Isa 2010:337).

- a. Compliance with the provisions of the law regarding the causes of air, water or noise pollution.
- b. Disposal of waste in a way that ensures the reduction of land pollution to a minimum and design operations and products in a way that leads to reducing the amount of waste.
- c. Economy in the use of energy sources and natural resources, and work to find new alternative sources.

d. Establishment of a special section or unit for the environment, whose role will be to reduce environmental pollution.

e. Meet the requirements of the ISO 14000 certificate for environmental safety.

### 3- Objectives of Environmental Accounting Disclosure

The objectives behind environmental accounting disclosure can be defined as follows: (UNEP,1992:34)

- a. Disclosure serves as a database on which to conduct studies related to the environmental impacts of similar industries.
- b. Disclosure helps to instil a spirit of reassurance to the management of the economic unit regarding everything related to the efficiency of procedures and the correctness of the processes related to the protection of the environment.
- c. It is a good source of information to identify any problem related to the source and composition of contaminated waste.
- d. It gives an opportunity for owners to get acquainted with the nature and magnitude of their responsibilities early on which helps them to contribute with management in trying to reduce costs.

### 4- Items of the Environmental Accounting Disclosure Index

A study (Carreira et al., 2014:498) indicates that the items included in the Environmental Disclosure Index include two groups.

First: Within the annual report	Second: Within the annex
1. Environmental Policy Programs	1. Measurement standards relevant to the environment
2. Preventive measures/environmental protection	2. Environmental incentives
3. Environmental investments/capital expenditures (last year and current year)	3. Capitalization of environmental expenses (investment)
4. Environmental Performance/Risks and Their Impacts on the Environment	4. Environmental Liability
5. (Quantitative Information)	5. Environmental expenditures allocated to results (expenditures: costs of work)
6. Environmental indicators	
7. Environmental Management System	6. Potential Environmental Liabilities
8. Environmental Training	7. Tightening the environment
9. External Environmental Audit	8. Fees/penalties related to environmental matters
10. Future environmental investment and expenditure	9. Title: Information on Environmental Matters
11. Awards related to the environment	10. Title of CO2 Licenses
12. Remember the improvements made from year to year	
13. Mentioned in the	

Environmental/Sustainability Report	
14. Initiative, awareness campaign, study and conferences	

### 5- Advantages of Environmental Accounting Disclosure

The industrial facility in Iraq faces difficulties and obstacles when applying environmental accounting, due to several reasons, foremost of which are: (Abdul Hussein, 2014: 303).

- a. Lack of management knowledge of environmental accounting methods.
- b. Failure to enact laws and legislation that oblige industrial enterprises to carry out environmental accounting procedures.
- c. Lack of detailed information necessary for the application of environmental accounting methods.

The disclosure of environmental information to economic units, especially those related to environmental costs, in their financial statements can bring them a set of advantages and benefits, which we summarize as follows: (Coulson,1991:11); (Chaabani 2012:5) ; (Al-Taher,2011:488). Reducing the cost of production due to material support, low-cost financing or distinctive tax treatment, which leads to an increase in the volume of activity, the unit's protection of the environment from the dangerous effects of pollution and at the same time the use of its resources as efficiently as possible helps it to increase the service provided to the community.

- a) To obtain a tax treatment that is distinct in terms of exemption or reduction of taxes levied on it, and the United States shall be one of the first countries to be interested in promoting its work and financial position.
- b) Supporting the trust and respect of the community and individuals in the units, and then increasing the demand for their products and expanding their investments, which ultimately reflects on the result of the exercise of their work and financial position.
- c) The disclosure of environmental expenses separately in the financial statements will allow them to be measured, thereby rationalizing their decisions on the design of productive activities in order to comply with environmental laws and regulations.
- d) The availability of information on environmental costs helps the management of the units in the trade-off between the different alternatives necessary to control the degree of pollution.

### 6- Obstacles to Environmental Accounting Disclosure

A study (Al-Mashhadani&Hassan, 2016:189-190) indicates that the accounting guidance model in Iraq (the unified accounting system) suffers from a significant deficiency in terms of basic objectives and

concepts, which were reflected in the methods of measurement and disclosure of events and transactions that are accomplished due to its lack of understanding of political, economic, social and technological changes, and thus negatively affected the quality and usefulness of the information provided, as well as there is a fear of the application of environmental accounting disclosure. In many companies, this is due to the lack of certainty about the importance of the application and the benefits resulting from it, and also to the lack of proper qualification among accountants to apply environmental accounting disclosure (Saleh,2015:6) Despite the importance of environmental accounting disclosure, there are many obstacles that limit the conduct of environmental accounting disclosure the most prominent of which are: (Al-Taher,2011:457).

- a) Lack of accounting standards related to the disclosure of environmental performance.
- b) Lack of binding laws to disclose environmental performance.
- c) Lack of an accounting system that meets the purposes of disclosing environmental accounting.
- d) Difficulty measuring environmental costs.

(Omar et al,2014:254) emphasizes that the lack of impact of disclosure of activities related to the development of environmental resources on financial performance can be explained by the fact that stakeholders tend to be interested in producing products subject to certain standards according to certain requirements and specifications without paying attention to the environmental aspect of these products. In financial performance. On the other hand, investors may be less inclined to invest in the field of the environment because they are not convinced of the expected financial return from this investment, and these results support the theory of special costs, which explains that investing in environmental activities creates costs only without making profits.

(Hamid&Salah,2015:17) argues that corporate managers use the company's financial resources to disclose social and environmental information as a tool for advertising, enhance the company's environmental prestige and reputation, and legitimize its activities in order to influence stakeholders. The most important problems of disclosure of environmental activities are as follows: (Amara, 2011: 275).

- a) The problem of monetary measurement of environmental benefits.

- b) The problem of direct quantification of some environmental costs and the difficulty of translating them into monetary values.
- c) Lack of an inventory of environmental cost activities.
- d) Exclude some compulsory environmental activities and limit them to optional activities.

**7- Measurement and disclosure of environmental costs**

A study (Muttanachai&Patricia,2012:9) aimed at identifying environmental disclosure on websites by companies on the ThaiStock Exchange (SET), where the potential relationship between the amount of disclosure and a variety of factors was tested and the results may indicate that 88 percent of the companies sampled and listed on the Thai Stock Exchange disclose environmental information on their websites. Internet, there is a relationship between the amount of disclosure and both: industry type, ownership status, and audit firm. Finding a sound way to measure, account, and disclose environmental costs in financial reports depends heavily on identifying the categories of costs associated with the environment and classifying them in the company according to their nature and then finding ways to address them accounting. The International Federation of Accountants has defined the categories of costs associated with the environment as follows: (IFAC,1998:20).

- a) Material costs for production outputs include the purchase of natural materials such as raw materials that are converted into products
- b) Material costs for non-product outputs include the purchase and treatment of energy, water and other materials that become production outputs and not a product such as waste and emission.
- c) Costs of waste control and emission include costs of eating, treatment, disposal of waste, emission, reclamation costs, compensation associated with

environmental damage and any other costs including compliance with pollution control legislation.

- d) Prevention costs and other environmental management costs include preventive environmental management activities such as cleaner production projects and plans as well as include the costs of other administrative and environmental activities such as environmental specialization, environmental measurement systems and environmental communication.
- e) R&D costs: includes the costs of research and development projects related to environmental issues.
- f) Intangible costs: These include both internal and external costs associated with the intangible environment such as taking legal responsibility, future legislation and the company’s image in front of everyone.

The most important methods adopted for the disclosure of environmental costs (Abu Zar, 2007:10).

**III. MATERIALS AND METHODS**

**First: - Accounting measurement of current costs:**

The method of measuring. Direct and indirect control was relied upon in the completion of accounting measurements by reviewing the records of the research sample and studying the cost elements, if possible, to identify the cost elements associated with environmental activities as shown in Table (1) Environmental costs.

**1. Environmental salaries and wages:** This calculation includes 31 costs of what the municipality of Diwaniya pays to its employees of salaries and wages related to environmental performance and table (1) shows the environmental salaries and wages paid in the research sample.

Table (1) Environmental salaries and wages paid in IQD

Accounting Directory Number	Account Name	2014	2015
3111	Salary	3783212401	3884349752
3112	Certificate allocations	1021822417	1048594800
3113	Position allocations	11190965	14882274
3114	Matrimonial and child allowances	8251220000	825800000
3115	Hazard Benefits	580020533	901411015
3116	Provisions for additional work wages	691088000	481466000
3118	Incentive Rewards	399700000	171715000

3119	Other allocations	599238977	399390657
311	Total cash salaries of employees	15337493293	7726609498

**Source:** Financial reports issued by Diwaniya Municipality.

**2. Environmental commodity supplies:** This calculation includes 32 costs of materials used for environmental performance purposes.

**Table (2) Environmental Commodity Supplies in IQD**

Accounting Directory Number	Account Name	2014	2015
321	Petroleum Materials	148306800	124900000
322	Fuels & Oils	280087100	159777450
323	Backup tools	280352385	514726525
3251	Supplies & Tasks	330567710	299589285
3271	Waters	12506400	12092450
32721	Electricity	56161749	61454474
Total Environmental Commodity Supplies		1107982144	1172540184

**Source** Financial reports issued by Diwaniya Municipality.

**3- Environmental Service Supplies:**

This calculation includes 33 what the research sample charges in exchange for obtaining a direct service from third parties that helps to carry

out its activity related to environmental performance. The following table (3) shows the environmental service supplies of the research sample.

**Table (3) Environmental service supplies paid in IQD**

Accounting Directory Number	Account Name	2014	2015
331	Maintenance Services	100000	100000
33111	Maintenance of gardens	256494620	504502700
33112	Maintenance of parks	190475380	168340500
33113	Nurseries Maintenance	155006125	90022950
3312	Maintenance of recreational buildings	34294000	6000000
3313	Maintenance of machinery and equipment	569020485	865201210
3314	Transportation and transmission maintenance	265376250	247868000
3316	Maintenance of office furniture and appliances	115287000	148757170
Total Environmental Service Supplies		1586053860	2030792530

**Source:** Financial reports issued by Diwaniya Municipality

The accounting measurement of environmental current costs can be summarized as in Table 4:

Table (4) Ongoing costs of environmental activities

Account directory number	Account Name	2014	2015
31	Salaries & Wages	7911393293	7726609498
32	Commodity Supplies	2701657077	2788450374
33	Service Supplies	1586053860	2030792530
Total		12199104230	12545852402

Source: Financial reports issued by Diwaniya Municipality

By reviewing the records of the research sample, it was possible to identify the cost elements that met the conditions for recognition as fixed assets to be included in special records adapted to this purpose or in the records of the municipal directorate of its assets and shown in the general budget. The inexhaustible environmental costs incurred by the research sample to promote environmental activities were embodied in environmental assets that could be counted based on the records of the municipality of Diwaniya.

It is also represented by the cash received as revenue and table No. (5) shows environmental revenues as a result of their performance of environmental activities aimed at the sustainability and protection of the environment, and these revenues varied between revenues achieved as a result of the ongoing environmental activity and other revenues achieved in another way, represented by the incidental revenues achieved from the disposal of waste products of activities or production processes harmful to the environment, and the table shows the revenues of the current environmental activity in the research sample.

### Environmental Revenue

Table (5) Environmental revenues in IQD			
Accounting Directory Number	Account Name	2014	2015
4371	Revenue from cleaning services	476547100	418797000
4372	Revenue from tiling services	257596830	95142219
Total revenue for service activity		734143930	513939219
4393	Fees for granting and renewing construction permits	1626288	893050
4394	Massacre fees	28238000	30294000
Total fee revenue		29864288	31187050
Total income from the current activity		1528016436	1090252538

Source: - Financial reports issued by the Municipality of Diwaniya

### Second: Disclosure of revenues and costs related to environmental information:

After completing the previous steps and completing the disclosure requirements, the two statements of the proposed ongoing processes for the research sample are organized in a way that allows reviewing the activities of the Municipality

Economic Directorate first and then its environmental activities.

After stabilizing all environmental costs and determining the total funds spent to protect the environment from types of pollution classified into environmental current costs and other environmental capital costs, the data and information of the activities of the economic and

environmental research sample will be reviewed through the preparation of an independent statement of the ongoing environmental operations, as this

### Disclosure (1) Ongoing operations in IQD

disclosure is guaranteed within the final accounts. Under the unified accounting system for municipalities, therefore, the final result of the disclosure that expresses the surplus (deficit) of the ongoing operations, and that the inclusion of the environmental dimension in the list of ongoing operations means or means in turn the preparation

of a statement containing both the current environmental costs borne by the municipal directorate in order to preserve the environment from pollution, in addition to the current operational costs borne by the research sample as a result of the exercise of its economic activity, and the environmental costs include salaries and wages paid to employees in the field of the environment and the costs of commodity supplies. The service to the final result of the detection represents the surplus (deficit) of environmental processes, as shown in Disclosure No.1

Account Directory Number	Statement	Year 2014	Year 2015
7143	Revenue from cleaning services	476547100	418797000
4372	Revenue from tiling services	257596830	95142219
4394	Massacre fees	28238000	30294000
Total revenues from ongoing environmental activity		762381930	544233219
	Downstream expenses		
31	Salaries & Wages	7911393293	7726609498
32	Commodity Supplies	2701657077	2788450374
33	Service Supplies	1586053860	2030792530
Total Current Expenses		12199104230	12545852402
Distributable surplus or (deficit)		-3525329007	-4275009685

Source: Financial reports issued by Diwaniya Municipality

### Third: Ways to sustain and protect environmental activities

The disclosure of the ongoing environmental operations No. (1) shows that the Directorate incurs losses annually amounting to more than 4275009685 billion dinars in 2014 and more than 3525329007 billion dinars in 2015, and this constitutes a defect in the policy followed by the Directorate and requires rapid intervention and finding correct solutions to find a balance in environmental work between what the state can spend and what it must obtain from the citizen to support the activities of the Directorate in protecting the environment. Note that the Directorate covers this deficit between its revenues and expenses through net sales of land and goods for the purpose of sale, amounting in 2014 to about 5690604984 dinars and in 2015 about 1436610864 dinars in addition to what it receives from public treasury grants, as it amounted in 2014 to about

7776021873 dinars and in 2015 about 7312031108 dinars, which in itself poses a inherent risk that threatens the work of the Directorate in the future, which requires the development of long-term work strategies for environmental investment from During finding effective ways to invest waste recycling operations in the generation of electric power, for example in coordination with the Ministry of Electricity, as well as the establishment of tourist villages that receive tourists as we see in neighboring countries, and to allow the imam of scientific energies to invest the lands belonging to the Ministry before it runs out through sales operations to compensate for the deficit in the budget of the Directorate.

As for the disclosure of the general environmental economic budget: This list is prepared based on the separation of fixed assets and current assets used by the research sample in its production processes from those used to protect the environment from



pollution, after taking into account the environmental information for disclosure and disclosure No. (2) takes into account the disclosures of environmental information contained in the disclosure, especially in relation to the purchase of

#### Disclosure No. (2)

#### Proposed Economic-Environmental General Budget in IQD as at 31/12/2014,31/12/2015

fixed assets as well as capital additions necessary to protect against pollution, and statement No (2) shows the disclosure of the general budget The environmental economic of the research sample, after it has been separated in a way that helps it to disclose environmental information, as well as taking into account the capital additions that the Municipal Directorate intends to develop, while the long-term environmental liabilities include confirmed

allocations deducted from the revenues of the fiscal year represented by the allocation of doubtful of environmental collection, while short-term inter-liabilities were represented by short-term environmental obligations for the formation of a provision for procurement expenses for materials related to environmental activities and short-term obligations for the benefit of processors for environmental requirements and obligations incurred by the Municipal Directorate .We were unable to obtain information from the Diwaniya Municipality Directorate because they claimed that it was confidential information, which increases the backwardness of the country and makes its economy move towards the abyss and the cases of corruption worsen to the point where it made us the first country in the world in terms of financial and administrative corruption, so we will present the details of the budget with the information available.

Account Directory Number	Statement	2014	2015
11	Total Environmental Fixed Assets in Book Value	28704771367	34856495033
118	Environmental Buildings, Constructions and Roads	5410050613	5158917551
114	Environmental Modes of Transport and Transmission	4085879499	5448929516
116	Environmental Office Furniture and Appliances	16150480331	1766540873
<b>Total Fixed Assets</b>		<b>49815749512</b>	<b>47230882973</b>
13	Inventory At Cost	222926233	702762065
16	Debtors	2769973389	2935732989
18	The Money	8273619507	362814187
<b>Total Current Assets</b>		<b>11266519129</b>	<b>7331309241</b>
<b>Total Environmental and Non-Environmental Assets</b>		<b>61082268641</b>	<b>54562192214</b>
21	Environmental Operating Capital	58657129229	58657129229
22	Reserve	750000	750000
225	(Down With Accumulated Deficit)	-4275009685	-10846133776
26	Creditors	5372339547	5315921328
<b>Total Source of Funding</b>		<b>61082268641</b>	<b>54562192214</b>

#### IV. CONCLUSIONS

In the light of the above, we conclude the most important conclusions of my agencies:

1. The financial reports did not include the disclosure of any quantitative, qualitative or financial information on the environmental costs and revenues of the Municipality of Diwaniya and its application of the principle of recognition,

measurement and accounting disclosure of environmental costs and revenues issued by the Intergovernmental Working Group of Experts on International Accounting Standards.

2. One of the most important reasons why the Municipality of Diwaniya has been reluctant to provide information on environmental costs and revenues in the financial statements is the absence of legal legislation as the applicable system does

not contain any information on environmental accounting.

3. It is the responsibility of all economic units to protect the environment and to abide by all standards and to punish anyone who violates it. and recycling waste that can be utilized.

4. The results of the disclosure of revenues and environmental costs showed that the Directorate of Diwaniya Municipality suffers from a very large deficit in the years 2014 and 2015 as a result of the lack of balance between its spending and the process of obtaining revenues properly due to the lack of facilities that can be invested in bringing cash flows to the municipality

5. The absence of the role of the media in all its means in raising awareness of the environmental message.

## V. RECOMMENDATIONS

Based on the conclusions reached, the following recommendations can be made:

1- The need for the competent authorities to contribute to deepening the concept of environmental accounting and the importance of creating an environmental accounting system, while stressing the need for financial reports to disclose adequately the accounting information of the environment.

2 - Emphasize the role of environmental legislation and activate it in the manner required to carry out the role entrusted to it in the best way, and reduce the deterioration of the environmental situation.

3 - Obliging economic units to disclose environmental accounting, stressing the importance of accounting standards in issuing standards related to the environment, and providing government support to economic units that adhere to environmental accounting disclosure, in order to distinguish them from environmentally non-compliant units and to enhance their status, and it is necessary to recycle waste that can be reused and not disposed of in sanitary.

4 - Obtaining revenues properly by providing facilities that can be invested in bringing cash flows to the municipality, such as exploiting waste recycling operations to generate energy or exploiting the spaces owned by the municipality to establish modern villages and entertainment cities, similar to what we find in neighboring countries such as the UAE and Iran, to name a few.

5 - Activating the role of the media in all its means in raising awareness of the environmental message and highlighting the importance of bearing the individual citizen and the total families that make up the society in preserving the environment

through the approach of the right ways in preserving the environment.

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