

THE IMPACT OF STRATEGIC AUDITING ON THE REAL APPLICATION OF SUSTAINABILITY REPORTS IN JORDANIAN INDUSTRIAL COMPANIES

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ABSTRACT

The study aimed to demonstrate the impact of strategic auditing on the real application of sustainability reports in Jordanian industrial companies, the study population consisted of Jordanian public shareholding industrial companies and their number reached (53) Jordanian public shareholding industrial companies according to data obtained from the Securities Depository Center. The questionnaire was distributed to a sample of the study population, which amounted to (123) questionnaires distributed and (111) questionnaires were retrieved from them. (6) Questionnaires were excluded because they were not valid for the analysis, and the number of questionnaires on which the statistical analysis was conducted on is (105). The (Skewness & Kurtosis) test was used to analyze the results of the study. The most important outcome of the study was crystallized in that the strategic auditing had an impact on the disclosure of the environmental, social and economic dimension in sustainability reports from the point of view of Jordanian public shareholding companies. As for the most important recommendations, it crystallizes in the need to strengthen strategic auditing in companies, especially in the field of information completeness, appropriateness, timeliness and accuracy of information in order to increase the efficiency of sustainability reports for Jordanian industrial companies.

Keywords: Strategic Auditing, Sustainability Reports, Jordanian Industrial Companies

INTRODUCTION

The term strategic auditing appeared to achieve the success of the auditing process through it. Strategic auditing is the first step in following up on internal and external factors. The strategic auditing process imposes commitment and discipline in the economic unit to a greater extent than what is imposed by the traditional financial auditing process, as the strategic auditing stands before the tests of time and providing the necessary consultations in a timely manner and reducing the differences gap. And at the same time The issues of environmental care and the costs, revenues and benefits resulting from it have become prominent and extremely important because of their close relationship to human well-being, standard of living and progress, which has led to an increase in the need to provide appropriate knowledge data on the environment to the internal management of companies and members of society for the purpose of addressing matters related to it in order to preserve the green environment as well as evaluating the performance of companies in this field. Therefore, the current information provided by accounting to the community in its annual financial statements is no longer sufficient for the purposes of the environment and society, but rather requires the focus of accountants and auditors in companies, and they are considered the most interested party on a continuous basis in the potential economics and other internal administrative benefits that can be achieved from the development of accounting for the sustainable environment, in addition to the interest of certified accountants and external auditors who track and verify the financial data, including information related to the environment in the accounting statements. Therefore, this study came to show the reality of the impact Strategic auditing of the correct application of sustainability reports in Jordanian industrial companies.

The Importance of the Study

The scientific importance of the study emerges in highlighting the impact of the strategic auditing on the correct and real application of the dimensions of sustainability reports in the Jordanian public shareholding industrial companies, while highlighting the pioneering thought of the strategic auditor and its impact on the credibility and assurances of sustainability reports.

The Study Problem

The study problem is crystallized in the following main questions:

The First Question

Is there a statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the economic dimension of sustainability from the point of view of Jordanian public shareholding industrial companies?

The Second Question

Is there a statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the environmental dimension of sustainability from the point of view of Jordanian public shareholding industrial companies?

The Third Question

Is there a statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the social dimension of sustainability from the point of view of Jordanian public shareholding industrial companies?

Study Hypotheses

Based on the questions of the study problem, the study hypotheses revolve around the following:

First Hypothesis

H1: There is no statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the economic dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

The Second Hypothesis

H2: There is no statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the environmental dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

The Third Hypothesis:

H3: There is no statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the social dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

Strategic Auditing Concept

The concept of strategic auditing emerged at the request of the Institute of Internal Auditors (IIA) to defend the methods of studying measurement methods that can be applied to ensure the extent of commitment to the strategic plan of the economic unit upon application. The strategic auditing process imposes commitment and discipline between both the board of directors and the economic unit to a greater extent than what it is imposed by the traditional financial auditing process, as the strategic auditing stands before the tests of time and provides the necessary guidance in a timely manner and helps in narrowing the gap of inevitable differences between the board of directors and the management of the economic unit. And to mention that using strategic auditing achieves additional economic value and assurance.

Strategic auditing is an important tool that helps decision makers by providing appropriate information at the right time. Strategic auditing is one of the main branches of auditing operations, which is used as a diagnostic tool to identify areas that involve many problems at the level of the economic unit and that which negatively affect its performance.

There have been many definitions that dealt with the concept of strategic auditing, and some define it as “the last step of the strategic management steps. The content of this concept should focus on the internal and external dimensions affecting the company and keeping up with them when conducting strategic auditing, as well as measuring the actual performance and taking corrective actions. The strategic auditing is one of the vital matters, as success in the future results from the accuracy of following up on the present work and constantly evaluating it” (Al-Maghraby, 2006).

It is also defined as "a diagnostic tool that identifies the problems facing the organization in all areas, helps to find appropriate solutions to them, and highlights organizational strengths and weaknesses" (Wheelen & Hunger, 2012).

Another definition is the “examining and evaluating the operations of the economic unit affected by the strategic management process. This auditing can be comprehensive in all aspects of strategic management, or this auditing may be focused on one part of the process such as bank analysis, and the strategic auditing can be formally committed to laws and regulations and its procedures, and to be informal so that managers can take measures whenever they want” (Al Douri, 2005).

The researcher agrees with (Said, 2018) that the strategic auditing is “a system to ensure that the economic unit achieves its objectives by setting levels for target performance and then measuring actual performance and comparing it with the standards set to identify the extent to which the strategy’s performance objectives have been achieved.”

The Importance of Strategic Auditing

The strategic auditing profession is of great importance, as this profession has proven to control violations and deviation from goals, so there has been a recent focus on it to make it more independent and more professional. The importance of strategic auditing is represented in (Sulaiman, 2015):

- Ensure that the company continues to add value through a comprehensive audit of the company's strategic plans.
- Helping strategic managers to know the problems and weaknesses that the company suffers from, which they don't have time to discover and treat them in a timely manner.
- Getting rid of unnecessary practices which, if they were dispensed with, would lead to cost savings, an increase in revenues, and an increase in the performance efficiency of the facility.
- The strategic auditing process is very important; Because the internal and external factors and variables are not fixed in the long run, and because change is a major feature of these factors, which affects strengths and weaknesses, as well as opportunities and risks.

- Ensuring that the company's goals, plans and policies do not conflict with its strategic decisions; through the processes of examination and evaluation of the internal and external environment of the facility.
- Providing the necessary guidance and recommendations to address the shortcomings and negatives in a timely manner.
- Determining the necessary resources (material and human) for the auditing process for the success of the economic unit in the future
- Auditing management strategies plans towards change in the areas (the general structure of the company, the competitive position...) (Ali, 2017).

Characteristics of a Strategic Auditing

The strategic auditing is distinguished by a set of characteristics, the most important of which are (Sulaiman, 2015; Ali, 2017; Benyamina, 2018).

1. Inclusiveness

The strategic auditing process covers all stages of strategic management, which includes many tasks and not a single process or stage, because the processes of strategic management are integrated and it is not possible to separate them or examine one stage without another. The stages of strategic auditing are mainly represented in four stages: environmental examination, drafting Strategy, strategy implementation, evaluation and control.

2. Independence

The auditor in charge of the strategic auditing process must be independent like the accounts auditor, and the auditor must maintain his independence in terms of real and apparent in order to be able to express his opinion clearly, away from pressures from other parties.

3. Objectivity

The strategic auditing process is carried out on the basis of established and supported foundations in a systematic, organized and specific manner for the work covered by the auditing process, without affecting the quality of work.

4. Maintain Relationships

The strategic auditing process must be concerned with the relationships with which business organizations are connected, and always take into account the necessity of maintaining relationships when carrying out the strategic auditing process, identifying, interpreting and developing those relationships between the organization and each of (employees, customers, suppliers, competitors, and stakeholders at the facility).

5. Periodicity and Continuity

The effectiveness of the strategic auditing appears in its ability to address the deviations related to the strategic business firsthand, before falling into them to extend the impact of the strategic management work for long future periods, and reduce the additional costs resulting from these strategic decisions.

Sustainability Reports

Sustainability reports are becoming more prevalent, as companies are responding to stakeholder expectations for greater transparency regarding how environmental, social, governance, and other non-financial measures affect their strategies, operations, and long-term prospects, because financial measures in many cases only tell a small part of the company's values (DeSmith & Paul, 2016). Sustainability is a combination of financial and non-financial goals that include social responsibility, environmental protection, poverty alleviation, and stakeholder commitment (Schiehlé & Wallin, 2014).

Dimensions of Sustainable Development

Sustainable development does not focus on the environmental aspect only, but also includes the economic and social aspects, and therefore it is a development with three interconnected and integrated dimensions within an interactive framework characterized by precision, regulation and rationalization. Focusing on addressing these dimensions would enhance tangible progress in achieving them, as they are a holistic, interconnected, integrated and overlapping system in an interactive framework, in which each sub-system represents a dimension and an essential foundation for its embodiment (Yarqi & Omirat, 2016). These dimensions include:

- 1- **The Economic Dimension:** This dimension is manifested by satisfying the material needs and requirements of the human being through production and consumption, as they differ between developed and developing countries.
- 2- **The Social Dimension:** The social dimension of sustainable development focuses on the fact that the human being is its main focus and essence, and considers it a mean and a goal at the same time.
- 3- **The Environmental Dimension:** The environmental dimension of sustainable development is of a great importance because it came to address the relationship of development with the environment, by setting the basics on which it is based and the limits that should not be exceeded (Yarqi & Omirat, 2016).

Therefore, the researcher agrees with (Cunha & Samanez, 2013). That sustainable development in its three dimensions depends on the need to make major and necessary changes in society, and for this development to be based on a solid foundation, it must be based on the reality of the stock of capital that sustains and depends on it, and capital here does not mean capital in its traditional concept known as one of the elements and components of production, but rather the capital that includes all the data and capabilities of society and reflects the contents and components of the dimensions of this development.

Benefits of sustainable development in Jordanian industrial companies

There are some benefits when applying the requirements of sustainable development in industrial companies (Al-Baqmi & Al-Bashtawi, 2014; Rankin et al., 2012).

1. Justice and creating satisfaction for individuals by achieving equality between interests (company and customers).
2. Help in setting developmental strategies through a balanced future outlook and how to deal with the needed resources and limit their excess.
3. Assist in the company's survival and continuity by achieving economic, social and environmental efficiency.
4. Creating the spirit of real competition during the company's short and long life span.
5. Development and management of human capital.
6. Striving towards strengthening and revitalizing the partnership and developing confidence between the stakeholders.
7. Keeping abreast of technological developments, linking them to society, and educating individuals about their quality and impact on improving the quality of society's life.
8. Increasing the rate of economic growth by preserving the natural and environmental resources and increasing the domestic product and thus increasing the well-being of the individual.
9. Raising the value of the company and improving its public image in front of the community, which positively affects the share price in the financial market and thus improves and raises its market value.

Therefore, the researcher believes that activating the credibility of sustainability reports depends on the credibility of the information contained in those reports, and this is done through the application of international assurance standards when preparing the auditor's report and writing his opinion about it, and the fairness and integrity of these reports to be reflected in the end on sustainability reports that include information with reliability and high confidence that enjoys trust of its users. Also, finding sustainability reports with high efficiency and great credibility needs a pioneering plan that depends on the strategic directions of the auditor and how to implement and highlight them in these reports in all of their economic, environmental and social aspects.

Study Population and Sample

The study population consisted of Jordanian public shareholding industrial companies, and their number reached (53) Jordanian public shareholding industrial companies, according to data obtained from the Securities Depository Center.

The questionnaire was distributed to a sample of the study population, which amounted to (123) questionnaires, and (111) questionnaires were retrieved, (6) questionnaires were excluded because they were not valid for statistical analysis, and the number of questionnaires on which the statistical analysis was conducted is (105).

The Validity and Reliability of the Study Instrument

The validity of the content of the instrument used in the study was confirmed by presenting it to a group of experienced and qualified faculty members and financial managers in the Jordanian public shareholding industrial companies, to express their opinion in each field of study and the formulation of paragraphs and the extent to which each paragraph is related to its field. Some questions were edited, others were deleted and new questions were added to comply with the arbitrators' suggestions and observations. Thus, the study instrument became (the questionnaire) in its final form, consisting of (26) paragraphs distributed over 4 fields.

While the stability of the study instrument means the stability, reliability and predictability of the results; That is, the extent of agreement or consistency in the results of the questionnaire, as it was applied more than once in similar circumstances. To calculate the stability of the study instrument, the study instrument was divided into (4) fields to measure stability for each one and for the instrument as a whole. Among the answers, its high value indicates the degree of high stability, and the statistically acceptable value for this scale is (60%) or more (Sekaran & Roger, 2013), and in other studies, the statistically acceptable value is (70%) or more, and it is clear from the results of data analysis in Table No. (1) The result of the stability of the study paragraphs is high.

Field	Paragraph numbers	Cronbach's alpha
Independent Variable: Strategic Auditing	7	0.832
Dependent variable: real application of sustainability reports	19	0.889
Disclosure of the economic dimension of sustainability	5	0.880
Disclosure of the environmental dimension of sustainability	7	0.832
Disclosure of the social dimension of sustainability	7	0.811
The instrument as a whole	26	0.903

It appears from Table (1) that all values of Cronbach's alpha coefficients were high, and the stability of the study paragraphs as a whole was high, reaching (0.903), which indicates that the study instrument has a high credibility.

Normal Distribution

Table (2) shows the result of the normal distribution test for the data, where the Skewness & Kurtosis test was used, and the results were as follows:

Variable	Skewness	Kurtosis
Independent Variable: Strategic Auditing		
Dependent variable: Real application of sustainability reports	-0.207	-0.823
Disclosure of the economic dimension of sustainability	-1.060	1.228
Disclosure of the environmental dimension of sustainability	-0.977	1.787
Disclosure of the social dimension of sustainability	-0.938	1.460

It appears from Table (2) that the test value of Skewness lies between $(1.96 \pm)$ and the value of Kurtosis's test lies between $(2.85 \pm)$, and therefore the data distribution is subject to a normal distribution.

Descriptive Analysis of the Study Variables

After the researcher has verified the validity of the data for statistical analysis and reliance on it, the other part comes in which an analytical description of the study variables, testing their hypotheses, and drawing conclusions are as follows:

Variable	Arithmetic averages	Standard deviations	Rank	t-value	Statistical significance
Independent Variable: Strategic Auditing	4.15	.52	1	22.49	.000
Disclosure of the economic dimension of sustainability	3.97	.66	4	15.15	.000
Disclosure of the environmental dimension of sustainability	4.13	.53	2	22.04	.000
Disclosure of the social dimension of sustainability	4.09	.52	3	21.46	.000

Correlation Coefficients for the Study Variables

The results related to the four fields of study for the values of the correlation coefficients between them and the level of statistical significance for these values, and Table (4) refers to the values of the Pearson correlation coefficients between the study variables among all members of the study sample.

Variable	Independent Variable: Strategic Auditing	Disclosure of the economic dimension of sustainability	Disclosure of the environmental dimension of sustainability	Disclosure of the social dimension of sustainability
Independent Variable: Strategic Auditing	1	-	-	-

Disclosure of the economic dimension of sustainability	0.43**	1	-	-
Disclosure of the environmental dimension of sustainability	0.23*	0.14*	1	-
Disclosure of the social dimension of sustainability	0.50**	0.48**	0.66**	1

It is clear from Table (4) that the values of Pearson's correlation coefficients among all study variables were statistically significant at a level less than ($\alpha \leq 0.05$) and in the expected direction.

RESULTS

Testing and discussing the hypotheses of the study:

A model was adopted to test the three hypotheses with the following model to predict the strategic auditing variable:

$$SR = \alpha \pm \beta * SA \pm \varepsilon$$

α : constant limit

SR: Sustainability Reports

SA: Strategic Auditing

ε : random error

β : regression coefficient

Study Results

The results related to the first hypothesis:

First Hypothesis

H1: There is no statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the economic dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

To test this hypothesis, simple regression analysis was used to identify the impact of strategic auditing on the disclosure of the economic dimension of sustainability from the point of view of Jordanian public shareholding industrial companies. Table (5) shows the results related to the first hypothesis as follows:

Independent variable	β value	t value	Statistical significance
constant	2.788	9.748	0.000
Strategic auditing	0.344	4.834	0.000
F value	23.36	F -statistical significance	.000
R	43.0%	R^2	18.5%

	Number of views	105
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The table shows a positive and statistically significant relationship for the first hypothesis, where the value of R, which represents the size of the correlation between the independent variable and the dependent variable, achieved 43%, and it was found that there was an impact of strategic auditing in improving disclosure of the economic dimension in sustainability reports, where the value of F reached (23.36) and with statistical significance of (0.000). Where R^2 reached (18.5%), which represents the strength of the influence of the independent variable (strategic auditing) on the dependent variable (disclosure of the economic dimension in sustainability reports), Which indicates that 18.5% of the variance in the dependent variable represented in the disclosure of the economic dimension in the sustainability reports can be attributed to the change in the independent variable represented in the strategic auditing. As for the constant value α equals (2.788), that is, when the strategic auditing is equal to zero, the disclosure of the economic dimension in sustainability reports is (2.788). As for the regression coefficient β , it reached (0.344) when the independent variable changes by one value, then the dependent variable will change by the value of β , which mean it will change by (0.344). Thus, we reject the first null hypothesis, and accept the alternative hypothesis, which states that: There is a statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the economic dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

The Results Related to the Second Hypothesis:

H2: There is no statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the environmental dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

To test this hypothesis, simple regression analysis was used to identify the impact of strategic auditing on the disclosure of the environmental dimension of sustainability from the point of view of Jordanian public shareholding industrial companies. Table (6) shows the results related to the second hypothesis as follows:

Independent variable	β value	t value	Statistical significance
Constant	3.211	8.056	0.000
Strategic auditing	.228	2.381	0.019
F value	5.667	F -statistical significance	0.019
R	22.8%	R^2	5.2%
		Number of views	105

The table shows a positive and statistically significant relationship for the second hypothesis, where the value of R, which represents the size of the correlation between the independent variable and the dependent variable, achieved 22.8% and with statistical significance of (0.000). Where R^2 reached (5.2%), which represents the strength of the influence of the independent variable (strategic auditing) on the dependent variable (disclosure of the environmental dimension in sustainability reports), which indicates that 5.2% of the variance in the dependent variable represented in disclosing the environmental dimension in sustainability reports can be attributed to the change in the independent variable represented in the strategic auditing, while the constant value α equals (3.211), that is, when the strategic auditing is equal

to zero, the disclosure of the environmental dimension in the sustainability reports is equal to (3.211). As for the regression coefficient β , it reached (0.228) when the independent variable changes by one value, the dependent variable will change by the value of β , meaning that it will change by (0.228). Thus, we reject the second null hypothesis, and accept the alternative hypothesis which states that: There is a statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the environmental dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

The Results Related to the Third Hypothesis

H3: There is no statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the social dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

To test this hypothesis, simple regression analysis was used to identify the impact of strategic auditing on the disclosure of the social dimension of sustainability from the point of view of Jordanian public shareholding industrial companies. Table (7) shows the results related to the third hypothesis as follows:

Independent variable	β value	t value	Statistical significance
Constant	2.098	5.904	0.000
Strategic auditing	0.502	5.830	0.000
F value	33.99	F -statistical significance	0.000
R	49.8%	R^2	24.8%
		Number of views	105

The table shows a positive and statistically significant relationship for the third hypothesis, where the value of R , which represents the size of the correlation between the independent variable and the dependent variable, and it achieved (49.8%), and it was found that there was an impact of strategic auditing in improving disclosure of the social dimension in sustainability reports, where the value of F reached (33.99) and with a statistical significance of (0.000). Where R^2 reached (24.8%), which represents the strength of the influence of the independent variable (strategic auditing) on the dependent variable (disclosure of the social dimension in sustainability reports), which indicates that (24.8%) of the variance that occurred in the dependent variable represented in the disclosure of the social dimension in sustainability reports. It can be traced back to the change in the independent variable represented in the strategic auditing, while the constant value α equals (2.098), that is, when the strategic audit is equal to zero, then the disclosure of the social dimension in the sustainability reports equals (2.098). As for the regression coefficient β , it reached (0.502) when the independent variable changes by one value, the dependent variable will change by the value of β , which means it will change by (0.502). Thus, we reject the third null hypothesis, and accept the alternative hypothesis which states that: There is a statistically significant impact at the level of statistical significance ($\alpha \leq 0.05$) for strategic auditing on the disclosure of the social dimension of sustainability from the point of view of Jordanian public shareholding industrial companies.

CONCLUSION AND RECOMMENDATIONS

In light of the findings of the study, the researcher recommends the following:

1. The need to strengthen strategic auditing in companies, especially in the field of information appropriateness and completeness, as well as timeliness and accuracy of information, in order to increase the efficiency of the sustainability reports of Jordanian industrial companies.
2. Providing continuous training by holding specialized courses in the field of strategic auditing, because there is no professional certificate for strategic auditing in Jordan.
3. The necessity of including the tasks of strategic auditing of information technology when re-designing and developing industrial companies, especially because of its impact on the accuracy of their sustainability reports.
4. The need for the concerned authorities to issue a guide for strategic auditing that shows the reality of its impact on removing the sustainability reports produced therefrom, so that this guide is a reference through which the auditor can perform the tasks and duties of the auditor.
5. The necessity of obligating industrial companies to increase the level of disclosure of the dimensions of sustainability reports and to show the impact of strategic auditing on them, to ensure that their activities do not conflict with the goals of society, and to achieve sustainable development and the sustainability of society's resources for future generations.
6. Work to spread awareness among industrial companies about the importance of disclosing the dimensions of sustainability reports and the impact of strategic auditing on them, and to indicate the positive impact that this disclosure achieves on the mental image of companies, and to formulate their future policies.
7. Increasing educational and academic awareness of sustainability accounting, training and qualifying accountants to prepare sustainability reports and increasing their level of awareness of the importance of these reports, and their close relationship to other accounting work traditionally performed by accountants.
8. Motivating industrial companies to establish a department specialized in sustainability, whose function is to follow up on the procedures for implementing the dimensions of sustainability, preparing their accounting and issuing their disclosures.
9. The need to increase the level of disclosure of the social dimension, because of its impact on the company's reputation and position, and thus on its market value.

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