

THE ROLE OF ENVIRONMENTAL DISCLOSURE IN ECONOMIC PANELS TO ACHIEVE SUSTAINABLE DEVELOPMENT

Donya Jasim Sahib, University of Al-Qadisiyah
Ali Abbas Kareem, University of Al-Qadisiyah
Hayder Oudah Kadhim, University of Al-Qadisiyah

ABSTRACT

The research aims to highlight the types of environmental costs used to adapt the standardized accounting system applied in the municipalities while disclosing environmental information in the financial statements. The research was applied by conducting an analytical study of financial reports in the Diwaniyah Municipality Directorate for the years 2015-2014. The research reached a set of conclusions, the most important of which is that the financial reports prepared by the Diwaniyah Municipality Directorate did not reveal any quantitative, qualitative or financial information about the environmental costs and revenues of the Diwaniyah Municipality and their non-application of the principle of recognition, measurement, and application. For the accounting disclosure of environmental costs and revenues issued by the Intergovernmental Group of Experts on International Accounting Standards. The research recommended a set of recommendations, the most important of which is the necessity of the contribution of the competent authorities in deepening the concept of environmental accounting and the importance of establishing an accounting system with an emphasis on the need to adequately disclose financial reports on environmental accounting information.

Keywords: Environmental Costs, Financial Reports, Sustainability, Dynamics of Systems.

INTRODUCTION

There are several definitions of sustainable development, as some researchers have attempted to analyze this phrase and divide it into two words. The first word was the term development, which was comprehensively dealt with as follows: "making changes in all areas of economic, social, cultural and political life ... to be at the level of luxury." People's aspirations "As for the second word, it represents the term sustainability, which means continuity and continuity, always present and future. The term "sustainable" returns to ecology, where sustainability was used to express the formation and development of the dynamics of systems that are subject to the results of their dynamics to the structural changes that lead to A change in their characteristics, elements, and relationships of these elements to one another (Tariq, 2011). Therefore, the concept of sustainable development has evolved since the fifties, and the focus has shifted on economic development (during the fifties and sixties), to focus on the social aspect during the (seventies and eighties), and the concept of human development was presented in the United Nations reports issued by the development program since 1990 (research think tank, 2001: 232). The concept of sustainable development is not a new concept and this was highlighted in the United Nations Conference on Environment and Development. But the goal of the Earth Summit is for new thinking to take shape in the form of a set of concrete goals and strategies for achieving sustainability. The main dimensions of sustainability are as follows: (Amirthalingam, 2014: 40-41).

Economic Sustainability

Economic sustainability depends on the relationship between benefits and costs. It can be measured more easily from social sustainability because it can be defined numerically, because it is basically currency units. Economic sustainability depends mainly on availability and cost of inputs. And use the resources of the economic process in ways that do not harm the environment. The imperative of cost reduction should not be an excuse for affecting economic and environmental sustainability in the long run. Economic sustainability restricts anything that shakes the balance between benefits and costs. Indeed, policies have a significant impact on achieving economic sustainability. Economic sustainability is an important aspect of sustainability. According to RAMCHURJEE, economic sustainability is not a condition that competes with other aspects of sustainability, but rather a situation of similar importance in itself. Sustainability in these terms indicates the level of economic gains for companies by covering the costs of any special measures taken to meet the needs of companies and providing appropriate income for the inconvenience caused by the local community (Ramsherji, 2014). Nazem and Abdullah addressed economic sustainability as embodying sustainable development, and the current and future repercussions of the economy on the environment and society. Usually, economic sustainability is discussed through the following points (Nazem & Abdullah, 2014):

Per capita consumption of natural resources:

To stop wasting natural resources.

Reducing the dependency of developing countries.

W - Eradication of poverty.

Equality in meeting basic needs, distribution of resources and income.

Social Sustainability

A review of the social sustainability of the relationship between development and current social standards. It is also important to live in a world of social and economic change in a state of rapid movement. If any social sustainability appears to be detrimental to existing social values, people will either oppose or resist this activity. This clearly leads to the question of how to define the social boundaries that must be respected in order to achieve sustainability. Social norms are based on religion, customs and traditions. For this type of development to become a reality at the global and regional levels, it is necessary to act and respect all countries.

Environmental Sustainability

Environmental degradation is the only root cause of social and cultural erosion. Environmental sustainability is a priority in the concept of sustainable development, and is characterized by economic and social sustainability. The impact of resource degradation seriously threatens life support systems, often causing security conflicts, including environmental security, in both peacetime and warfare. Peter also noted that the environmental aspect of sustainability is concerned with the factors surrounding it. Environmental aspects include, among other things, conservation of natural resources, reduction of waste, reduction of pollution, enrichment of biological diversity, etc. by focusing on environmental protection (Pitre, 2016).

Today, environmental information is required from the various and diverse bodies of financial reporting users, mainly in the amount of environmental costs incurred by

companies, as a result of the economic units carrying out their activities that affect the environment. In addition to the amount of benefits accruing to the government and society as a result of its commitment to study and apply the procedures and laws related to preserving the environment, all this can only be done through a process of measuring costs and revenues from these activities and disclosing them in the final published financial reports, for economic units.

The Importance of Environmental Accounting Disclosure

The disclosure of environmental accounting (Gray, 1990) is defined as “reporting the social and environmental impacts of economic activities of economic unity to specific interest groups within society. This requires environmental safety and protection and to cover the largest possible number of information requirements required by parties that have started to diversify and multiply with Increase in the volume of development.” Which reflected on the requirements of environmental information, and it should be noted that the interest in disclosing environmental accounting stems from the fact that the information related to environmental performance is of a financial and quantitative nature, which makes it directly affect the financial position of the institution. Data and the result of activity, which should reflect the actual and potential liabilities of financial reports that result from non-compliance with the laws of the annex to the Environmental Protection (Tahir, 2011). Accounting disclosure is the set of information items related to the environmental management performance and activities of economic institutions and their financial implications for the past, present and future (Craig, 2009):

Among the things that need to be put in place to implement an effective environmental accounting system are (al-Sufi, 2012).

First: Introducing the minimum rules appropriate to the nature of the accounting system that produces accounting outputs for social, environmental, and not just economic purposes, including the following:

1. Disclosure of all social and environmental activities of the economic unit that varies from one establishment to another and from time to time from the same establishment.
2. Unification of environmental and social practice in similar institutions, i.e. the necessity of similar accounting procedures and methods between similar units that agree on the nature of the activity, so that they can be compared.
3. The susceptibility of financial reports to external auditing, where different data appear for the fields of contributions that express the social and environmental activities of the unit in a practically acceptable way for conducting the external audit.

Second: Setting appropriate standards in the social and environmental accounting estimate, where appropriate standards must be established for preparing social and environmental reports, especially in the case of separation from traditional financial reports, which may contribute to attention to the quality of the data included in social and environmental reports and contribute to the presentation of financial reports appropriately So that it is accepted and understood by its users.

Although the development of an international standard for integrated reporting is still in the process of development, the competent authorities of some countries have moved to this form of disclosure, as has the report of the United Nations and the Parties The post-2015 development agenda team indicated that many are aware of the need To adopt integrated reports on the social and environmental impacts of their activities as well as on their financial performance, and to invite these companies to create a new global partnership to pursue this practice. (United Nations, 11-2013). It can be said that there is an urgent need to reveal the environmental accounting of the establishments because of this importance for the

management, the investors, and the external and internal parties of the facility, in order to provide the environmental information necessary to support the management and the investors in making decisions, as well as the benefits:

1. Adherence to the provisions of the law related to the causes of air, water and noise pollution
2. Dispose of waste in a way that ensures reducing land pollution and designing processes and products in a way that reduces the amount of waste.
3. Economy in the use of energy and natural resources, and work to find new alternative sources.
4. Establishing an environmental department or unit whose role is to reduce environmental pollution.
5. Meet the requirements of ISO SO 14000 for environmental safety
6. Environmental accounting disclosure objectives
7. The objectives of disclosing environmental accounting can be defined as follows: (UNEP, 1992: 34)
8. Disclosure is a database on which studies are based on the environmental impacts of similar industries.
9. The disclosure helps to spread the spirit of reassurance regarding the management of the economic unit in relation to everything related to the efficiency of procedures and the correctness of operations related to environmental protection.
10. It is a good source of information to determine any problem related to the source and composition of the contaminated waste.
11. It gives owners an opportunity to get to know the nature and size of their responsibilities early, which helps them, contribute to management in an effort to reduce these costs.

The study indicates (Carreira et al., 2014):

That the elements included in the environmental disclosure index include two groups. The objectives behind environmental accounting disclosure can be defined as follows (UNEP, 1992):

1. The disclosure is a database on which to base studies on the environmental impacts of similar industries.
2. The disclosure helps to spread the spirit of reassurance regarding the management of the economic unit regarding everything related to the efficiency of the procedures and the correctness of the processes related to environmental protection.
3. It is a good source of information to identify any problem related to the source and formation of polluted waste.
4. It gives owners an opportunity to get acquainted with the nature and size of their responsibilities at an early date, which helps them contribute to management in an attempt to reduce these costs.

Environmental Accounting Disclosure Index Items The study (Carreira et al., 2014) indicates that the items included in the Environmental Disclosure Index include two groups. Within the annual report:

1. Environmental political programs
2. Preventive measures / environmental protection
3. Environmental investments / capital expenditures (last year and current year)
4. Environmental performance / risks and their effects on the environment
5. Quantitative information
6. Environmental indicators
7. Environmental Management System
8. Environmental training
9. External environmental auditing
10. Future environmental investment and expenditures
11. Awards related to the environment
12. Remember improvements from one year to the next
13. Mentioned in the Environmental / Sustainability Report
14. The initiative, awareness campaign, study and conferences.

Within the facility

1. Environmental measurement standards
2. Environmental incentives
3. Capitalization of environmental expenditures (investment)
4. Environmental liabilities
5. Environmental Expenditures Assigned to Results (Expenditures: Work Costs)
6. Potential environmental liabilities
7. Tighten the environmen
8. Fees / penalties related to environmental issues
9. Title: Information on environmental issues CO2 licenses address
10. The advantages of environmental accounting disclosure

Advantages of environmental accounting disclosure

The industrial establishment in Iraq is facing difficulties and obstacles when applying environmental accounting and this is due to several reasons, the foremost of which is (Abdul Hussein, 2014):

1. Lack of management's knowledge of environmental accounting methods.
2. Failure to enact laws and legislations that oblige industrial establishments to carry out environmental accounting procedures.
3. Lack of detailed crisis information to apply environmental accounting methods.

The disclosure of environmental information to economic units, especially those relating to environmental costs in their financial statements, can achieve a set of benefits and benefits that we summarize as follows (Coulson, 1991; Chaabani, 2012; Al-Tahir, 2011):

1. Reducing the cost of production due to financial support, low-cost financing, or a distinct 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 while at the same time using its resources as efficiently as possible helps it increase the service provided to the community.
2. Obtaining a distinct tax treatment in terms of exemption or reducing taxes imposed on it, and the United States is one of the first countries to be interested in encouraging its work and financial position.
3. Support the confidence and respect of society and individuals in the units, and thus increase the demand for their products and expand their investments, which will ultimately be reflected in the result of the practice of its work and its financial position.
4. The disclosure of environmental expenditures separately in the financial statements will allow measuring their benefit and then rationalizing their decisions regarding the design of productive activities in order to comply with environmental laws and regulations.
5. Availability of information on environmental costs, assisting the unit's management in choosing between the different alternatives required to control the degree of pollution.

Barriers to Environmental Accounting Disclosure

The study (Al-Mashhadani & Hassan, 2016) indicates that the accounting guiding model in Iraq (the unified accounting system) suffers from a major deficiency in terms of objectives and basic concepts, which were reflected in the methods of measurement and disclosure of events and deals that are accomplished due to its lack of assimilation of political and economic changes Social and technological, and consequently negatively affected the quality and usefulness of the information provided, in addition to that there is a fear of the application of environmental accounting disclosure to many companies, and this is due to the lack of confirmation of the importance of the application and the benefits arising therefrom, and also the lack of appropriate qualification with the Aspen to apply environmental accounting disclosure (Saleh 2015) Despite the importance of environmental accounting disclosure, there are many obstacles that limit the implementation of environmental accounting disclosure, and the most prominent of these obstacles (Al-Taher, 2011):

1. Lack of accounting standards related to disclosure of environmental performance.

2. The lack of binding laws to disclose environmental performance.
3. The lack of an accounting system that meets the purposes of disclosing the environmental accounting.

2014	2015	Account name	Accounting evidence number
3783212401	3884349752	Salary	3111
1021821417	1048594800	Provisions for the certificate	3112
11190965	14882274	Position allocations	3113
82,12,00,000	825800000	Marital and child allowances	3114
580020533	901411015	Severity allowance	3115
691088000	481466000	Additional realization allowances	3116
39,90,00,000	171715000	Encouragement rewards	3117
599289977	399390657	Other provisions	3118
7911393293	7726609498	Total cash salary for employees	3119

Obstacles to Environmental Accounting Disclosure

The industrial establishment in Iraq faces difficulties and obstacles when applying environmental accounting, for several reasons, the most important of which are: (Abdul Hussein, 2014).

1. The administration's lack of knowledge of environmental accounting methods.
2. Failure to enact laws and legislations that oblige industrial institutions to implement environmental accounting procedures.
3. Lack of detailed information about crises to apply environmental accounting methods.

Advantages of environmental accounting disclosure

Disclosure of environmental information for economic units, especially those related to environmental costs in their financial statements, can achieve a set of benefits and advantages that we summarize as follows (Coulson, 1991; Shaabani, 2012; Al-Tahir, 2011):

1. Reducing the production cost due to financial support, low-cost financing, or a distinct tax treatment, which leads to an increase in the volume of activity? Protecting the environment from the dangerous effects of pollution while using its resources as efficiently as possible helps increase the service provided to the community.
2. Obtaining excellent tax treatment in terms of exemption or tax reduction imposed on it, and the United States is one of the first countries interested in promoting its work and financial position.
3. Supporting the confidence and respect of society and individuals in the units, thus increasing the demand for their products and expanding their investments, which will ultimately be reflected in the result of the practice of their work and their financial position.
4. The disclosure of environmental expenditures separately in the financial statements will allow measuring their interest, and then rationalizing its decisions regarding the design of productive activities in order to comply with environmental laws and regulations.
5. Availability of information on environmental costs, and assisting unit management in choosing between the various alternatives needed to control the degree of pollution.

Obstacles to Disclosure of Environmental Accounting

The study (Al-Mashhadani & Hassan, 2016) indicates that the accounting guideline model in Iraq (the unified accounting system) suffers from a significant deficiency in terms of objectives and basic concepts, which are reflected in the methods of measurement. And the detection of events and deals accomplished due to their lack of understanding of political, economic, social and technological changes, and thus negatively affected the quality and usefulness of the information provided, in addition to the fear that the environment will apply accounting disclosure for many companies, due to the lack of confirmation of the importance of the application and the benefits resulting from it, as well as the lack of There are appropriate qualifications for Aspen to apply the environmental accounting discourse (Saleh, 2015) Despite the importance of the disclosure of environmental accounting, there are many obstacles that limit the application of environmental accounting ng the disclosure, the most prominent of which are: (Al-Taher, 2011).

1. The lack of accounting standards related to the disclosure of environmental performance.
2. The absence of binding laws to disclose environmental performance.
3. The absence of an accounting system that meets the purposes of disclosing environmental accounting.

THE PRACTICAL SIDE

First: The accounting measurement of current costs

The method of measuring direct and indirect control in completing accounting measurements was examined by looking at the records of the research sample and studying them for cost elements. The elements of costs associated with their environmental activities are identified, as shown in Table No. 1, and the conditions for recognition have met current environmental costs that are loaded during The period, preferably for the Directorate to open a sub-professor to register it, and the researcher in this paragraph will determine the environmental costs and separate them from the total costs of the research sample.

Environmental Salaries and Wages

This account includes 31 costs that the Diwaniyah municipality pays to its employees of environmental salaries and wages, and Table 2 shows the environmental salaries and wages paid in the research sample.

2014	2015	Account name	Accounting evidence number
3783212401	3884349752	Salary	3111
1021821417	1048594800	Provisions for the certificate	3112
11190965	14882274	Position allocations	3113
82,12,00,000	825800000	Marital and child allowances	3114
580020533	901411015	Severity allowance	3115
691088000	481466000	Additional realization allowances	3116
39,90,00,000	171715000	Encouragement rewards	3117
599289977	399390657	Other provisions	3118
7911393293	7726609498	Total cash salary for employees	3119

Environmental Commodities Requirements

This account includes 32 costs of materials used for environmental performance.

2014	2015	Account Name	Accounting Evidence Number
3783212401	3884349752	Salary	3111
1021821417	1048594800	Provisions for the certificate	3112
11190965	14882274	Position allocations	3113
82,12,00,000	825800000	Marital and child allowances	3114
580020533	901411015	Severity allowance	3115
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39,90,00,000	171715000	Encouragement rewards	3117
599289977	399390657	Other provisions	3118
7911393293	7726609498	Total cash salary for employees	3119

2014	2015	Account Name	Accounting Evidence Number
		Maintenance Services	331
2546494620	504 450 2700	Garden maintenance	33111
190475380	168,340,500	Maintenance of parks	33112
155600625	90022950	Maintenance of nurseries	33113
34294000	60,000,000	Maintenance of recreational buildings	3312
569020485	865201210	Maintenance of machines and equipment	3313
26537650	247868000	Transport and transmission maintenance	3314
2030792530	1586053860	Total environmental service requirements	3315

Environmental Service Requirements

This account includes 33 what the research sample carries in exchange for obtaining direct service from others that helps in carrying out its activities related to environmental performance. Table No. (3) Shows the following environmental service requirements for the research sample.

2014	2015	Account name	Directory number of the account
7911393293	7726609498	Salaries and wages	31
2701657077	2788550374	Commodity supplies	32
1586053860	2030792530	Service supplies	33
121 1991 402 230	12545852402		34

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

2014	2015	Directory number of the account	Account name	Directory number of the account	Directory number of the account
7911393293	7726609498	31	Salaries and wages	31	31
2701657077	2788550374	32	Commodity supplies	32	32
1586053860	2030792530	33	Service supplies	33	33
121 1991 402 230	12545852402			Directory number of the account	Directory number of the account

By looking at the records of the research sample, it was possible to identify the elements of costs that met the conditions for recognition as fixed assets that are inserted in special records adapted to this goal or in the records of the municipality directorate for their assets and shown in the public budget, and the unexpended environmental costs incurred by the research sample were embodied for the advancement Environmental activities include environmental assets that could be identified by relying on Diwaniya municipality records.

Environmental Revenues

Also, it is represented by the cash received as revenue and table No. (5) shows the revenues of the environment as a result of its performance of environmental activities aimed at the sustainability and protection of the environment. Harmful to the environment and the table shows the revenues of the current environmental activity in the research sample.

2014	2015	Account name	Accounting evidence number
476547100	418797000	Revenue from cleaning services	4371
257596830	9514219	Tiling services revenue	4372
734143930	513939219	Total service activity revenue	4373
1626288	893050	Fees for granting and renewing building permits	4374
28238000	30294000	Slaughterhouse fees	4375
29864288	31187050	Total fee income	
152,816,436	1090252538	Total current activity revenue	4376

Second: Disclosure of revenues and costs related to environmental information

After completing the steps (firstly secondly) and completing the disclosure requirements, the proposed current operations statements for the research sample will be organized in a way that allows reviewing the municipal economic directorate's activities first and then its environmental activities. After fixing all the environmental costs and determining

the total funds spent to protect the environment from pollution types classified into current environmental costs and other environmental capital costs, the activity data and information for the economic and environmental research sample will be reviewed through preparing an independent statement of the current environmental operations, as this disclosure is included in the main final accounts under The unified accounting system for municipalities, therefore, the final result of the inspection that reflects the surplus (deficit) of the current operations, and that the inclusion of the environmental dimension within the statement of the current operations is intended or means, in return, the preparation of a statement containing each of the ongoing costs of Environmental responsibility borne by the municipality directorate for the sake of preserving the environment from pollution, in addition to the current operational costs borne by the research sample as a result of exercising its economic activity. Environmental operations, as shown in list no. (1).

Table 8			
CURRENT OPERATIONS IN DINARS			
2014	2015	the details	Arithmetic number
476547100	418797000	Revenue from cleaning services	
257596830	95142219	Tiling services revenue	7143
28238000	30294000	Slaughterhouse fees	4372
762381930	544233219	Total revenue from the ongoing environmental activity	4394
		Current expenses incurred	
		Salaries and wages####	
7911393293	7726609498	Commodity supplies	31
2701657077	2788450374	Service supplies	32
1586053860	2030792530	Total current expenses	33
12199104230	12545852402	Distributable surplus or (deficit)	
(3525329007)	(4275009685)		

(### salaries and wages are excluded on the basis of grants received by the Directorate from the state treasury)

Third: Ways to sustain and protect environmental activities

The Environmental Current Operations Statement No. 1 shows that the directorate incurs annual losses amounting to more than 4275009685 billion dinars in the year 2014 and more than 3525329007 billion dinars in the year 2015, and this constitutes a flaw in the policy followed by the directorate and requires rapid intervention and finding correct solutions to find a balance in work The environmental is between what the state can spend and what the citizen must obtain from it to support the directorate's activities in protecting the environment, knowing that the directorate covers this deficit between its revenues and expenditures through net sales of land and goods for the purpose of selling, as it reached in 2014 about 5690604984 dinars and in 2015 About 1436610864 dinars in addition The public treasury grants obtained in 2014 amounted to about 7776021873 dinars, and in 2015 about 7312031108 dinars, and this in itself constitutes an inherent risk that threatens the work of the Directorate in the future, which requires setting long-term business strategies for environmental investment by finding effective ways to invest waste recycling operations In generating electric energy, for example, in coordination with the Ministry of Electricity, as well as establishing tourist villages that receive tourists similar to what we see in neighbouring countries, and giving way to scientific energies to invest the lands of the ministry before they are implemented through sales to compensate for the deficit in the balance of the Directorate.

As for the statement of the general economic and environmental budget: This list is prepared based on the separation of fixed and current assets that the research sample uses in

its production processes from those that it uses in order to protect the environment from pollution, after taking environmental information for disclosure and disclosure No. (2) takes into consideration Taking the disclosure of environmental information contained in the disclosure, especially with regard to the purchase of fixed assets, as well as the capital additions necessary to protect from pollution. Examination No. (2) shows the statement of the general economic and environmental budget for the research sample, after it has been separated by doubt Which helps to disclose environmental information, as well as taking into consideration the capital additions which intends to Municipal Directorate developed a long-term environmental liabilities include certain allocations have been deducted from the income of the financial year consisted of the provision of debt. It is doubtful whether they will collect their environmental liabilities. As for the short-term inter-liabilities, they consisted of short-term environmental obligations by creating a provision for the purchase expenses of materials related to environmental activities and short-term liabilities for the benefit of suppliers on environmental requirements and obligations arising under the authority of the municipality directorate. We have been unable to obtain information from the Diwaniyah Municipality Directorate because they claim it is confidential information and this increases the country's backwardness and makes its economy go towards the abyss and worsening corruption cases with it to the extent that it made us the first country in the world in terms of financial and administrative corruption, so we will show the budget details to facilitate information's.

2014	2015	Statement	Arithmetic number
		the findings	1
28704771367	34856495033	Total environmental fixed assets at book value	11
5410050613	5158917551	Environmental buildings, constructions and roads	118
4085879499	5448929516	Environmental transportation	114
16150480331	1766540873	Environmental office furniture and appliances	116
49815749512	47230882973		
222926233	702762065	Total fixed assets	13
2769973389	2935732989		16
8273619507	362814187	Inventory at cost	18
11266519129	7331309241	Debtors	
61082268641	54562192214	Money	
58657129229	58657129229	Total current assets	21
750,000	750,000	Total environmental and non-environmental assets	22
(4275009685)	(10846133776)	Environmental operating capital	225

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

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

1. The financial reports did not include the disclosure of any quantitative, qualitative or financial information for the environmental costs and revenues of the Municipality of Diwaniyah 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 that led to the Diwaniyah municipality's reluctance to provide information on environmental costs and revenues in the financial statements is the absence of legal legislation as the applicable system does not include any information related to environmental accounting.
 3. The responsibility of all economic units is to protect the environment, to abide by all standards, and to punish anyone who violates this. And recycling of waste that can be used.
 4. The results of the disclosure of revenues and environmental costs showed that the Diwaniyah municipality suffers from a very large deficit in the years 2014 and 2015 due to the lack of a balance between its spending and the process of obtaining revenue properly because of the lack of facilities that can be invested in bringing cash to the municipality
 5. The absence of the media's role in all its means to raise awareness of the environmental message.

Recommendations

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

1. The necessity of the contribution of the competent authorities to deepen the concept of environmental accounting and the importance of creating an environmental accounting system with an emphasis on the need to adequately disclose financial reports on environmental accounting information.
2. Emphasizing the role of environmental legislation and activating it in the manner required to carry out the role entrusted to it in the best possible way, and reducing the deterioration of the environmental situation.
3. Committing economic units to environmental accounting disclosure, emphasizing the importance of accounting standards in issuing standards related to the environment, and providing government support to economic units that are committed to environmental accounting disclosure, to distinguish them from units that are not environmentally committed and to enhance their standing, and it is necessary to recycle waste that can be reused Dispose of it in sanitary landfill.
4. Obtaining revenue properly through the provision of facilities that can be invested in attracting 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 Emirates and Iran, to name a few.
5. Activating the role of the media with its entire means in raising awareness of the environmental message and highlighting the importance of bearing the individual citizen and the total number of families that make up society in preserving the environment through the approach of the correct ways in preserving the environment.

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Received: 05-Jan-2022, Manuscript No. ASMJ-21-8183; **Editor assigned:** 07-Jan-2022, PreQC No. ASMJ-21-8183 (PQ); **Reviewed:** 22-Jan-2022, QC No. ASMJ-21-8183; **Revised:** 25-Jan-2022, Manuscript No. ASMJ-21-8183 (R); **Published:** 03-Feb-2022