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THE ROLE OF SUSTAINABILITY ACCOUNTING STANDARDS IN EVALUATING PERFORMANCE AND THEIR IMPACT ON ACCOUNTING DISCLOSURE

(AN APPLIED STUDY IN SOME IRAQI BANKS)

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ABSTRACT

Sustainability Accounting deals with banks as a social unit that affects and is influenced by society, so this society needs to know the social and environmental impacts in addition to the economic effects of companies ' activities transparently so the main objective of the study was to see the role of Sustainability Accounting Standards in evaluating performance and its impact on accounting disclosure, as it contributes to achieving transparency for published annual reports to be more reliable and credible, sustainability accounting also contributes to enhancing investor confidence in making investment decisions and attracting capital, and it was also concluded that banks are working to integrate their regular activities with social and economic goals And environmental protection to contribute to sustainable dev.

KEYWORDS: Sustainability, Evaluating Performance, accounting disclosure.

INTRODUCTION

Accounting disclosure is the first essential pillar on which all parties and entities related to the organization rely, especially investors, who seek through disclosure to obtain information that supports their economic decisions and increases their relevance and effectiveness. However, the accounting disclosure did not meet the needs of beneficiaries of information and data related to corporate social and Environmental Responsibility. Therefore, the scope of disclosure has expanded to include financial aspects and other aspects that disclose the company's interest in social and environmental aspects and its efforts to develop its human resources and serve the community in which it operates.

It is well known that financial statements can be obtained in several ways, the most important of which are the financial statements prepared by the bank's accountants through the financial information shown by the accounting figures. Still, this picture needs to be completed and no longer meets the needs of the beneficiary parties (stakeholders, especially investors) and, more broadly, society as a whole, which has become interested in banks as social units that make up the economic community of any country. Therefore, the need for non-financial data was represented by the dimensions of Sustainability Accounting (environmental, social, financial, and governance)

2. The problem of studying:-

The study problem can be formulated in the following central question :

What is the impact of using financial standards for Sustainability Accounting on improving the accounting disclosure of sustainable development

3. The importance of studying:-

The significance of the study stems from the novelty of its subject, which is to know the impact of using financial standards on improving the level of accounting disclosure of financial reports for Sustainability Accounting and enhancing investor confidence by providing financial and non-financial data that help investors in the decision-making process and improve the investment process and attract capital

4. The purpose of the study

The main objective of the study is to find out the role of Sustainability Accounting Standards in evaluating performance and their impact on accounting disclosure

5. Hypothesis of the study

In light of the problem of the study, its goals, and its importance, the hypothesis of the study can be formulated as follows:-

What does the application of the sustainability accounting standard in government banks help in taking rational actions and decisions by improving the accounting disclosure process

Does the implementation of Sustainability Accounting Standards in commercial banks enhance investor confidence in financial reporting

6. Sample study

The study deals with all sustainability accounting standards in general. It focuses, in particular, on Mosul's development and investment bank in the Iraq stock exchange for the financial period from 2018 to 2023.

Theoretical framework of the study

The first chapter

The concept of sustainability, its dimensions, determinants, and strategies followed.

First, the concept of sustainability

Concerning the linguistic meaning, we find that sustainable development or sustainability means permanence or sustainability, which is taken in the Arabic language from the verb always going on, which comes in many meanings in the Arabic language, including pondering on something, asking for permanence and persisting with it (Al-Mandlawi:2023, 12)

As for the term, there are many vocabulary that express the concept of sustainable development; some express it as continuous development, others call it connected development, while others call it sustainable development or sustainable development, and this term was first popularized during the second half of the twentieth century, where it appeared in the economic and then social literature, and with the decade of the nineties it was used in the political and administrative literature (Abdul Rahim: 2012, 23)

It first emerged during the 1972 Stockholm Conference on the Human Environment organized by the United Nations, which was the first step towards global attention to the environment, which discussed environmental issues and their relationship to the reality of poverty and the absence of development in the world (al-Mashhadani and Al-Rikabi:2011,495)

The concept launched by the World Commission on Development and Environment in 1987 in the Brundtland Report on sustainable development is that " development allows meeting the needs of present generations without compromising the ability of future generations to meet by meeting their needs (current:2008, 66)

It is the first announcement on the official use of the concept of sustainable development, considering the need for the participation of companies that play a role in economic development in the process of Sustainable Development, which cannot be achieved without practical cooperation between government regulators, policymakers, private companies, and institutions. The concept mentioned in the Brundtland report includes two basic concepts (Laika: 2007, 58)

1. The concept of (needs) should be prioritized, especially the basic needs of people with low incomes worldwide.

2. The idea of the limitations imposed by the state of technology and social organization on the environment's ability to meet current and future needs.

It is clear from the above that sustainability accounting involves the integration of social, economic, and environmental goals. Criticism of previous definitions can be directed to the use of many studies of the definition contained in the Brundtland report (1987) more than 25 years ago, which has already become outdated and unsuitable for research in sustainability accounting for its focus on the sustainability of environmental and social systems, while Sustainability Accounting Research is currently focused on "corporate sustainability." In this context, the OECD defines it as "development that includes the integration of the economic, environmental and social objectives of society to maximize human well-being at present without harming the ability of future generations to meet their needs (unique:2016,11)

From this, we conclude that sustainability accounting means preserving the company's resources, finances, and assets, which are society's resources as a whole and in the long term. Applying this conclusion to accounting, sustainability means more than the continuity referred to by the international accounting standard when preparing financial statements, " the assessment of the company's ability to continue for a period of at least (12) months from the date of the budget must be taken into account (zero: 2006, 21)

It can also be defined as " one of the basic principles in preparing financial statements. This means that the company will continue to operate shortly and is not obliged to do so. It has no intention of reducing or liquidating its business volume or seeking means of protection from creditors by the rules. Thus, the registration of assets and liabilities is based on the fact that the company will be able to realize the value of its assets and settle its liabilities through the exercise of its regular activities and reflects the expectations of stakeholders, considering that ceasing to practice activities or liquidation is an exceptional case (Rajab: 2015, 44)

Second: - dimensions of Sustainability Accounting

The basic idea on which the agenda of the Twenty-First Century is built is the idea of sustainable or continuous development. In its 1997 report, the World Resources Institute identified four main dimensions of sustainable development, namely the economic dimensions, environmental dimensions, social and humanitarian dimensions, and technological dimensions. The economic dimension reflects the current and future indicators of society's economic activity, including the per capita consumption of natural resources, improving the standard of living, and reducing inequality in the distribution of incomes. In contrast, the social dimension reflects the availability of social requirements to achieve sustainable development, including good governance, providing Health and education services, and population growth and distribution. The environmental dimension reflects the preservation of the environment and its protection from pollution, including the preservation of Water Resources and the protection of the climate from global warming. The technological dimension it reflects the extent to which technology contributes to increasing productivity, and this dimension includes the use of cleaner technology in the industry and the adoption of high technology (Ehsan and Zeinab: 2015 , 44)

In recent years, companies have witnessed the need for sustainability accounting reports as part of regular business to meet the expectations of stakeholders, investors, and society due to increasing public concerns about these issues. for companies to achieve their goals and desires, they should meet the needs and desires of stakeholders and investors, whether current or potential, and indicate the extent to which these companies can link economic, social, and environmental factors because the goal of each according to its indicators is to achieve sustainable development. The dimensions of Sustainability Accounting are as follows (Al-Khafaji: 2018 ,57):-

1. The environmental dimension: It is related to information related to the impact of companies on the environment and how to measure and disclose it, the aim of which is to improve the performance of companies in accounting for environmental sustainability in the long term through management systems in companies that can be considered as a new tool in Environmental Sustainability Accounting, so it can be assumed that the environmental challenge facing companies is how According to the international standards organization, the term environment means " the surrounding environment in which the company operates, including water, air, land, natural resources, animals, plants, humans and their mutual relationship.
2. Economic dimension: the concept of sustainable economic development has received increasing attention in recent years by companies, as well as the idea of social and environmental development due to the significant financial impact on the environment and society and as a result of the increasing economic growth, especially in the industrial sector and the emissions resulting from it, and because of its negative impact on the environment, there has become a serious concern by people because of air and water pollution, in addition to the depletion of natural resources, so it is required by these companies

to reduce the impact of economic growth, preserve the environment and protect the rights of future generations

3. Social dimension: this concept is related to the importance of information related to the impact of corporate activities and operations on society because it aims to achieve social justice through the distribution of natural and economic resources, the development of cultures, respect for Human Rights, diversification and participation, which can be considered as indicators of the social dimension because social justice " is an indicator that primarily reflects the quality of life.

Third: - determinants of achieving sustainability accounting

Local and foreign companies face many problems to achieve sustainability accounting and in the framework of the implementation of global initiatives in achieving corporate sustainability there are several external obstacles inherent to the business environment, namely :-

1. The lack of a workforce that has sufficient experience in the field of Sustainability Accounting.
2. Lack of access to infrastructure, technology and actual solutions for Sustainability Accounting.
3. There are no specific mechanisms for external financing.
4. Lack of sustainable distributors.
5. Limited application of financial instruments stimulating sustainability.
6. The lack of legislation and laws that are binding on companies in achieving sustainability accounting.
7. Low demand for sustainable products.
8. Presence of foreign companies for a limited period.
9. No potential partners (e.g. international and local NGOs)
10. Failure to issue international and local certificates to companies that are working to achieve sustainable development in the case of
11. Issuing certificates may be fictitious or limited.

Accounting for the sustainability of companies is necessary to achieve sustainable development of both foreign and local companies because of their great impact on people's lives, the economy and Environmental Protection, and if the above problems are addressed, it will help to achieve sustainable development in the future.

Fourth: - the strategies followed to sustain companies and achieve sustainable development

A set of different classifications and styles of sustainability accounting strategies adopted by companies can be developed, which represent a continuum between them represented by defensive, proactive and absorptive strategies and can be explained as follows(Al-Jabali , 2019 , 14) :-

1. Defensive strategy :-

This behavior is often a reaction by companies through their basic activities, according to which managers deal with sustainability accounting topics in a rather limited way, because the main goal of this strategy is not to gain a competitive advantage from applying sustainability accounting topics, but the need to comply with laws and legislation, on the one hand, so it is also called a compliance strategy, on the other hand, it aims In general.

2. Absorptive strategy

This strategy reflects fundamental adjustments to the company's internal processes to achieve social and Environmental Development Goals such as occupational health and safety and Environmental Protection. the main motive of this strategy is the company's need to use sustainability accounting topics, where managers deal with them with conviction and knowledge of organizational change through staff training. therefore, it aims through the company's core activities to achieve the dimensions of social and environmental sustainable development and not only to maximize income.

3. Proactive strategy

This behavior is often through the basic activities of a company that aims to achieve environmental and social development in order to contribute to the sustainable development of the economy and society in general and is not aimed at maximizing the company's income only, therefore, it takes into account external factors related to risks and costs, customer sensitivity, social issues and the environment oriented towards the distinctive performance of sustainability .the benefits included in this strategy include reducing operational costs, improving financial performance, enhancing the company's reputation and brand, increasing opportunities to obtain capital and maintain employees in the company.

It is clear from the above that some companies, through their business operations, aim to maximize income and comply with international and local laws and legislations for the purpose of their sustainability and continuity through their application of sustainability accounting positions, and not for the purpose of achieving sustainable development in general . There are also companies working to integrate their businesses with social, environmental and economic goals in order to contribute to achieving sustainable development through their application of Sustainability Accounting, achieving social welfare, developing the economy and protecting the environment .

Chapter II
Accounting Disclosure
(Concept – Importance - Types – Requirements and Requirements)

The concept of accounting disclosure has recently received global attention, and there is a consensus in accounting on the need for adequate disclosure of information, and this requires the design, preparation of statements, and financial reports, so as to accurately depict the economic events of the economic unit during the period of activity, as well as the financial statements and financial reports contain sufficient data and information, which makes it useful to investors, users of statements and financial reports in general, and this means the need to include all the important data and information that shows the economic unit in a picture, expressing its honest conditions under the different environments surrounding it .

The term transparency of disclosure has appeared in the media specialized in financial affairs, or by investors in the capital market, as well as by regulatory authorities as one of the main characteristics of the quality of financial reports, which must be available in those reports, and information that helps investors and lenders to make investment and financing decisions related to securities for companies traded in the market of any country.

Disclosure is a broad enough topic to say that it includes the entire field of financial reporting and there are many studies and literature on the subject of disclosure, some of them consider disclosure as (showing the financial statements of all the basic information of interest to external groups about the project to help them make wise decisions), it is one of the general accounting concepts and principles, which plays an important role for the value and usefulness of financial statements that appear in the financial statements and are used for making wise investment decisions (Mohammed : 2008 , 41)

The views of researchers and professionals on accounting disclosure have differed, especially with regard to the concept of disclosure and its level , some of them do not limit the disclosure problem to just the degree of detail of the published financial statements or in the methods of presentation and tabulation of information in these lists , or beyond this scope to make it an element of the accuracy and credibility of the figures presented in these lists , which is the basis of the disclosure problem (Abdus Salam : 1995, 6)

First: - the concept of accounting disclosure

Accounting disclosure is defined as presenting important information to investors and other beneficiaries in a way that allows predicting the ability of the project to achieve profits in the future as well as its ability to meet its obligations, and the amount of information that must be disclosed does not depend on the extent of the reader's news, but the desired criteria for disclosure (Abdus Salam, 1995 , 10)

Some of them consider it to be the process of showing financial information, whether quantitative or descriptive, in the financial statements or in the margins, notes and tables supplemented in a timely manner, which makes the financial statements not misleading and convenient for users of financial statements from external parties who do not have authority to view the company's books and records (Laika : 2011, 22)

Accounting disclosure can be defined as " the process of showing financial information, whether quantitative or descriptive, in the financial statements or in the margins, notes and supplementary tables in a timely manner, which makes the financial statements not misleading and convenient for third-party users who do not have access to the books and consolidated records. The purpose of this definition is to focus on the characteristics of disclosure and methods of disclosure" (Al-Ameri : 2010 , 84)

There are those who link disclosure with the uncertainty of the beneficiaries, so consider disclosure (the degree of reducing the investor's uncertainty by publishing all economic information related to the organization, whether quantitative or otherwise, which helps the investor to make his decisions and reduce his uncertainty about future economic events) (Bani Khalid : 2010 , 30)

As for the contemporary view, the main purpose of disclosure is to provide information that helps in making rational or rational decisions by those who use this information in financial reports (Shirazi :1991 , 30)

Based on this , accounting disclosure has exceeded the generally accepted accounting principles in the field of accounting measurement, and even more so, accounting measurement has come to be considered as a variable related to accounting disclosure (Abu al-Makarem : 2004, 152) .

Through the above, accounting disclosure can be defined, it becomes clear that there are multiple accounting disclosure methods, including (Allawi :2014 , 1566):-

1. Showing information as part of the components of financial statements :- it consists in issuing basic financial statements and requires arranging and organizing information in a logical way, focusing on the core so that users can read it easily .
2. Terminology and detailed presentation of information: - this method is an integral part of the financial statements and is represented by the terms used in the financial statements and the amount of detailed information presented in them, which accountants should use descriptive terms and known by users.
3. Notes and clarifications: - includes the presentation of information that can not be displayed adequately and adequately in the body of the financial statements provided that it does not contradict the repeated information in the financial statements. One of its advantages is the possibility of displaying descriptive information complementary to quantitative information in financial statements .
4. Additional attached reports: - the preparation of which may not require compliance with Generally Accepted Accounting Principles. This method, as well as the attached tables, includes attached statements disclosing additional information and not just detailed information.
5. Auditor's report
6. The report of the board of directors:- includes all important non-financial information that may affect the company in the future and is useful in forecasting.

As a result, the functional development of accounting disclosure is no longer limited to explanation and clarification, but has extended to adding quantitative and descriptive as well as actual and estimated information to serve the needs of users. Therefore, accounting disclosure is no longer seen as an assumption, principle or standard, but has become the focus of contemporary attempts to theorize accounting (Safir Mohammed: 2010 , 67)

Second: the importance of accounting disclosure

The importance of accounting disclosure lies in showing all the necessary information that concerns the beneficiaries, helps them make decisions, and reduces uncertainty about future economic events , as its importance lies in meeting the needs of users of financial statements in the following areas (Basri : 2017 , 216) :-

1. Providing information that is useful in making investment and credit decisions, as financial reports must include information that helps current and prospective investors, and creditors in making special decisions that help them in the field of investment and credit, and to achieve this goal, information is useful if it is characterized by two basic qualities, convenience, reliability, and two connecting qualities, comparability and stability in the application of accounting policies .
2. Providing accounting information that is useful in estimating future cash flows, determining the timing of cash flows, and the uncertainty of cash supplies from the dividend divider and returns on the sale of investments.
3. Providing information on the sources of financing of the economic unit, its obligations, changes that have occurred, identifying strengths and weaknesses, and the potential of the economic unit in the face of financial hardship .

Third: - types of accounting disclosure

Accounting disclosures can be classified into the following (Al-Jabari :2009 , 6) :-

1. Full disclosure

The Extent Of Agreement Or Disagreement	Ratio	SMA	Five-Point Scale For The Level Of The Total Sample					Q.N.	**Variables**
					3	2	1		
									General Objectives Of Iraqi Banks
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	16	20	74	1	** Society Has The Right To Expect Bank Management To Achieve Its Goals**
Disagreement	Disagreement	Disagreement	Disagreement	Disagreement	32	9	8	5	** The Extent To Which Goals Are Achieved**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	16	42	45	2	**Employees' Obligations Towards The Work They Perform**

An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	16	54	26	3	**Information Asymmetry**
									Uncertainty Conditions
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	18	48	37	4	** The Relationship Between Tasks And Employees Is Formulated Under Conditions Of Uncertainty**
								6	** Lack Of Awareness Of The Relationship Between Accounting Standards And Tasks And Results Of Accounting Disclosure**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	23	40	27		** The Applied Accounting Standards Are Not Sure Of The Tasks And Information (Disclosure) Possessed By Investors**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	30	36	20		** Lack Of Information About The Causal**

									Relationship Between The Tasks Performed By Employees And The Results Achieved In Banks
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	23	36	39	7	**Avoid Taking Risks**
Relative Agreement	Relative Agreement	Relative Agreement	Relative Agreement	Relative Agreement	20	21	8	8	**Selection Of Managers**
Disagreement	Disagreement	Disagreement	Disagreement	Disagreement	35	3	4	9	**Disclosure And Transparency**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	27	20	15	10	**Utility Maximization**
								11	**Job Retention Risks**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	17	39	41		** Political Currents Control The Administrative Centers In Banks**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	18	48	36		** Lack Of Clear Standards For Evaluating Banking Performance**
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	28	44	34		** Failure Of The Parties Responsible For Evaluating**

									Performance To Carry Out Their Duties Properly
									The Ethical Problem And Agency Costs
An Agreement	An Agreement	An Agreement	An Agreement	An Agreement	11	37	60	12	▯ **Administrative Corruption Is One Of The Problems Of Agency Banking**
An Agreement	**An Agreement**	**An Agreement**	**An Agreement**	**An Agreement**	**7**	**45**	**56**	**13**	▯ **Administrative And Financial Corruption Leads To Increased Agency Costs And Prices Of Goods And Services Provided By Banks**

Third: statistical analysis and hypothesis testing: This part deals with the statistical analysis of the data of the research sample and testing the statistical hypothesis related to it, which was formulated to find out the impact of Sustainability Accounting Standards (independent variable) on accounting disclosure (dependent variable), which were tested using the SPSS program using: regression coefficient, variance analysis, transaction analysis.

The first nihilistic hypothesis: (there is no relationship between the application of Sustainability Accounting Standards in Iraqi banks to measure the level of disclosure of financial information)

test result	Significance leve sig	The value of	B	Bata	Degree of	Correlation	The coefficient	variable

		patronag e T			freedo m	coefficien t R	of determinati on R2	
acceptabl e	0.455	1.155-	0.056 -	0.188 -	38	0.022	0.187-	Z
acceptabl e	0.351	1.465-	0.517 -	0.255 -	38	0.087	0.234-	W

⁎ Statistically significant ($\alpha \leq 0.05$)

Clarifying the data of the above table regarding the results of simple regression analysis include: The significance level (sig) values associated with each of the variables Z and W, respectively 0.455 and 1.351, are more significant than the reference significance level of the test, which is 0.05. This is what makes it necessary to accept the hypothesis (h01) in the sense that it:

There is no statistically significant effect of the independent variable (RF) on each of the variables belonging to Z, W since the relative decrease of the Beta index of the two variables Z, W, which are respectively (0.255 -, 0.188) confirms the above that there is no statistically significant effect of the risk-free return of the accounting standard on each of them. On the other hand, the negative sign of the Beta indicators in both cases indicates that the relationship between the independent variable (RF) and all the previous two variables Z, W is harmful, in the sense that any change in the risk-free return of the accounting standard will have the opposite effect on both, and this result is logical because a higher risk-free return, for example, will consequently lead to a decrease in the risk premium and hence a decrease in the return on the financial statements, as well, which confirms the weak relationship of risk-free return on the return on the accounting standard, and the return on equity is a decrease of R2 for each of them, respectively (0.087, 0.022), which indicates the low ability of this

CONCLUSIONS

1. Accounting disclosure about sustainability has become an essential part of banks ' practices at the moment. There is agreement that sustainability accounting standards promote transparency and public confidence in banks' financial performance.
2. Many participants believe that compliance with Sustainability Accounting Standards improves banks' ability to attract sustainable financing.
3. There is a growing trend toward increasing awareness of environmental, social, and governance risks among banks. Banks that adopt sustainability accounting standards achieve better financial performance in the long term.
4. Banks face particular challenges in applying Sustainability Accounting Standards, which must be addressed to achieve success in this area; there is increasing pressure on banks to improve their disclosure on sustainability issues by shareholders and investors.
5. Many participants believe compliance with sustainability accounting standards is necessary for banks to comply with environmental and social legislation and regulations. Sustainability accounting standards are essential for improving relations between banks and the communities they serve.

RECOMMENDATIONS

1. Encourage banks to strengthen their efforts in applying Sustainability Accounting Standards and improve their disclosure on sustainability issues to enhance transparency and public confidence.
2. Continuously train and educate bank

employees on Sustainability Accounting Standards and their importance in improving the bank's performance and achieving more economic and social benefits.

3. Providing the necessary financial support and resources to banks to develop and modernize their systems and information technology to facilitate better disclosure and assessment of the impact of banking activities on sustainability.

4. Encourage research and innovation in the field of Sustainability Accounting Standards and the development of new tools and metrics to measure and evaluate the sustainable performance of banks.

5. Encourage dialogue and cooperation between banks, regulators, NGOs, and civil society to exchange knowledge and experiences and develop best practices in Sustainability Accounting.

6. Supporting the launch of more educational initiatives and raising customer awareness about the importance of choosing banks that adopt sustainability accounting standards and contribute to sustainable development.

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