

Audit on Environmental Sustainability of Accounting Activities and Its Impact on Maximizing the Value of the Enterprise as a Framework Proposed by the Auditors

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Abstract

The main objective of this study is to clarify the relation between the review of environmental sustainability accounting for Palestinian enterprises and the value of these establishments in general, and then determine the responsibility of the external auditor for the audit of environmental sustainability accounting activities and clarify its role in environmental community conservation. The questionnaire was used as a tool to be distributed in a comprehensive survey to 150 auditors of the accounting and auditing profession according to the disclosure of an annex from the Palestinian Accountants and Auditors Association. 120 responses were recovered with 80% recovery rate. The researchers found a positive correlation between the "audit on environmental sustainability accounting activities and the value of the enterprise" and in the same direction, it is clear that any change in the audit of environmental sustainability accounting activities is followed by a change in the value of the enterprise and in the same direction, and that any change in the proposed framework for the audit of environmental sustainability accounting activities is followed by a change in the value of the enterprise and in the same direction. The researchers recommended the issuance of legislation and criteria for the adoption of the audit on activities of environmental sustainability accounting and the adoption of the framework proposed by the higher authorities and recommend the application of them at the level of Palestinian enterprises, and the need to adopt them as part of the curriculum approved by university colleges.

Keywords: Environmental Auditing, Environmental Sustainability Accounting, Maximizing the Value of the Establishment, Auditors and Auditors, Gaza Strip, Palestine.

1. Introduction

Environmental protection issues have become the responsibility of the institution. This is why these institutions are looking for ways to discharge their responsibility to professional bodies and organizations through the application of an environmental accounting system that enables the institution to disclose its environmental information in the financial statements and report on the compliance of the institution with environmental laws and regulations, and the reasons for the inclusion of the environment within the management system of the organization increased environmental awareness at the level of social legal and competitive, which led to fear of the removal of the financial objective of the institution to the social perspective, which loses the organization's economic color, which led Specialists to work on controlling the means of evaluating environmental performance within the overall performance of the organization and determining the positive effects of the environmental aspect on the management of the institution.

The establishment of enterprises in their responsibility and the disclosure of their sustainable activities to stakeholders and others in society contribute to the enhancement of the quality of accounting information and improve the image and status and value of the enterprise within the community. Some researchers (Al-Naggar, 2016) have shown a positive relationship between social and environmental responsibility reports on the one hand, and the financial performance of the enterprise on the other hand, which positively reflects on its position, value and market position, and this is the focus of this study. Many studies, such as Al-Jundi (2014) and Al-Olaimat (2014), have shown that social responsibility and the environment have become similar to the number of profits and returns in importance and should not be separated from the content of financial reports. The economic unit should provide an adequate explanation of the costs of environmental sustainability accounting. The profit scale is no longer a comprehensive criterion for performance at the enterprise. There are many things that interfere with this standard, including the costs of environmental sustainability accounting activities.

2. Problem Statement

Environmental sustainability accounting is slowly becoming a core practice of the culture of enterprises and has created a genuine partnership between public, private and non-profit sectors for sustainable environmental development (Yaseen, 2012). As companies prepare and publish sustainable development reports to cover environmental issues Confidence in their ability to achieve sustainable development. The information disclosed

in the financial statements may be a problem of not being properly disclosed. To increase the credibility of these reports and to provide sufficient transparency and accountability, which calls for the application of environmental auditing through the external auditor, who can judge the environmental information disclosed through the environmental audit reports (Al-Mahjoub and Abu Chaala, 2017) and that the interest in environmental sustainability accounting activities in Palestine has not been implemented in practice It is therefore necessary for the administrations of these establishments to take care of aspects of environmental sustainability accounting activities so that they do not fall into legal irregularities that expose them to various legal or financial penalties which may affect its market value and its status within the community, and those who have been affected by its activity in general. Based on this, it must carry out audits of its environmental sustainability accounting activities, which contributes to the preservation of society and encourages these establishments to review and clearly disclose environmental activities. The study will identify and determine the relationship and impact of the audit role on environmental sustainability accounting activities carried out by the contributing enterprises on the value, market position and competitiveness of the enterprises. Accordingly, the Research problem can be presented in the following question:

What is the role that the audit profession can play in the governorates of Gaza to achieve sustainable development by reviewing the activities of environmental sustainability accounting for Palestinian public shareholding establishments, how well the external auditor understands the audit method of environmental sustainability accounting activities, Through which to increase and improve the value of the establishment?

3. Research Importance

The importance of the study stems from:

- Develop and activate the role of auditing on environmental sustainability accounting activities.
- Activate the role of auditing in improving the value of businesses and improving their reputation within and outside society.
- Its importance stems from its theoretical and practical findings on the importance of the auditing profession for sustainable environmental development activities.

4. Research Objectives

The main objective of this study is to:

- Determine the extent to which the External Auditor has recognized and applied the audit method for environmental sustainability accounting activities.
- Clarify the relationship between the audits on environmental sustainability accounting activities and maximize the value of the enterprise.
- Identify the impact that the review of environmental sustainability accounting activities can have on the reputation of the Palestinian enterprise and maximize its value
- Identify the responsibility of the external auditor and clarify his role in community conservation by providing a proposed framework for auditing environmental sustainability accounting activities.

5. Research hypothesis

This study can be based on the following assumptions:

Ho 1: There is a statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between (the review of environmental sustainability accounting activities and the proposed framework for review) and between maximizing the value of the enterprise.

The following hypotheses are derived:

Ho 1-1: There is a statistically significant relationship at the level of ($\alpha \leq 0.05$) between the review of environmental sustainability accounting activities and maximizing the value of the enterprise.

Ho 1-2: There is a statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between the proposed framework of preparation, implementation and report of the audit process and maximizing the value of the enterprise.

Ho 2: There is a statistically significant effect at the level of ($\alpha \leq 0.05$) between the review of environmental sustainability accounting activities and maximizing the value of the enterprise.

Ho 3: There is a statistically significant effect at the level of ($\alpha \leq 0.05$) between the dimensions of the proposed framework of the review process on environmental sustainability activities and maximizing the value of the enterprise.

6. Research Limits and Scope

- **Objective Limit:** The objective of the study was to study the relationship and impact of environmental sustainability accounting activities and to maximize the value of the establishment by presenting a proposed

framework.

- **Human Limit:** The study was conducted on active auditors
- **The spatial limit:** The study was conducted in the State of Palestine and was limited to the Gaza Strip
- **Time Limit:** The study was conducted in 2018.

7. Research Methodology

The study relied on the use of two approaches:

The deductive approach: This was done through a review of studies on environmental sustainability accounting and auditing activities, as well as presentation, analysis and evaluation of the findings of these studies, identification of deficiencies and proposal for adjustment.

Analytical Descriptive Methodology: Through this approach, the theoretical aspect was effectively integrated by conducting a special applied study in a survey list that was distributed to the main parties practicing the profession of accounting and auditing in order to achieve the objectives that were identified and verify the hypotheses of the study.

8. Literature Review

- Study of (Al-Oreibi and Muqraf, 2017) aims to know the role of internal auditing in assessing environmental performance through a field study on the oil companies of the National Oil Corporation in the Eastern Region, in addition to knowing the availability of academic and professional certificates for internal auditors to carry out this role. The study based on the inductive method based on literature study and the descriptive analytical approach through a field study on the internal auditors in the oil companies under study. The study found that there is no role for the internal audit in evaluating the environmental performance in the oil companies under study, and the study found that the internal fans do not have the professional certificates that qualify them to play this role. The study recommended the importance of environmental auditing and the rehabilitation of internal auditors in the field of environmental auditing to contribute to the achievement of sustainable development, in addition to conducting further studies and research that contribute to increasing knowledge about the subject of the study.
- Study of (Ali, 2017), which aims to develop a proposed framework for the review of environmental activities and its impact on the value of the establishment, and knowledge of the impact of this framework on the value of Iraqi enterprises. The study found that the performance of some activities without others is not considered a lack of business enterprises in not fulfilling its responsibility towards society. As for the proposed framework, the results of the study showed that the level of opinions of the respondents is high, which indicates their awareness of the many indicators and measurements used in order to prepare for the review and implementation of environmental activities. The study recommended the necessity of obligating Iraqi businesses to adopt environmental auditing within their regulatory framework and therefore the need to apply the proposed framework to ensure that these establishments are environmentally committed.
- Study of (Al-Mahjoub and Abu Chaala, 2017), which aims to highlight the function of internal auditing and how to contribute as a control mechanism in achieving sustainable development in light of efforts to develop and improve the environmental performance of environmental institutions by dividing the paper into two axes: The second focuses on studying the actual practice of internal auditing to assess the social and environmental performance within the framework of sustainable development in Libya. This was done through a survey list that was analyzed, presented its results and made the necessary recommendations. The research concluded that the company measures and discloses its performance according to its economic, social and environmental activities on average. The researchers recommended that the company should strive to ensure that the internal audit is carried out on the elements of the sustainable development reports and dealing with them in the same manner and with the same importance that it deals with the financial information of the company.
- Study of (Rahma, 2016) which aims to identify the methods and methods of assessing environmental performance and highlight the role of environmental auditing in the treatment of pollution and environmental protection and try to highlight the role played by environmental review in the assessment of environmental performance, the study concluded that the role of environmental auditing in the assessment of environmental performance is very important for the institution, ensure the use of the available materials by matching the actual performance with the planned normative performance and ensure compliance with the application of the various environmental laws and legislations, using different efficiency models. Dimensions using EIA indicators, we can identify, measure and track the costs and benefits of activities and programs to assess the environmental performance of the organization.
- A study of (Krishna et al., 2016) aimed at achieving value with life cycle assessment, approach in the context of application of life cycle assessment in chemical companies to create sustainable value. This study demonstrated how business value can be achieved by integrating environmental sustainability work by

assessing the life cycle of the product, especially in the chemical industry, providing business implementation procedures based on the product life cycle assessment, and the context of applying the course assessment through different programs and cases of chemical companies with the help of the sustainable value framework. The study was limited to three companies to clarify the creation of value, and this study reached a number of results, including: Many companies do not evaluate the life cycle of the product, despite the importance of this subject for companies, because of the difficulty and complexity of its application. The study emphasized the importance of various aspects of environmental sustainability such as: water scarcity, resource depletion, climate change, changes from product to product depending on product types, and that business managers need concrete tools and sound measures to integrate environmental sustainability into their core businesses, to help improve environmental sustainability of processes, products and services.

- A study (Abu-Zer, 2012) aimed at analyzing and developing sustainability indicators to serve the philosophy of accounting and financial sustainability of companies. To achieve this, the actual financial statements of the major industrial companies in the GCC countries, reports of the boards of directors, reports, clarifications and disclosures of the studied companies were reviewed and analyzed. The study analyzed seven sets of indicators of corporate accounting and financial sustainability: capital adequacy, asset quality, employee productivity, earnings and revenue, efficiency and competitiveness, liquidity and, finally, openness to market risk. The researchers added five indicators to the original groups of CAMELS method. Thus the researchers developed this approach to become the CAPPELO method and the added indicators are a function of productivity, which are non-financial indicators. Current financial, accounting and economic theories point to the special interest in worker productivity, especially since the actual reflection to human resources and capital management, are derived from the efficiency of human management, their ability to achieve merit and competitiveness in the delivery of business, and this is a clear reflection on the volume of production and quality, and thus its ability to compete in the market and this is one of the fundamentals of practical sustainability. The study found several important results: Most Gulf companies have strategic plans and financial planning, but some of them may have greater risks than others in finding alternative financial sources. Most industrial companies have made self-generated income and have differed in their ability to invest their resources. Hence, the contrast in their ability to financial and accounting sustainability. The study recommends increasing awareness of financial and accounting sustainability, especially for the legislative and professional bodies, the professional accounting councils, the Securities Commission to enact legislation and standards on social responsibility, and to issue sustainability reports periodically to build a sustainable economy and to build early warning systems for the companies, systems of protection and governance of companies able to predict financial and technical problems, and provide quick solutions before the crisis, to be able to avoid, and develop and hold training programs for professional accountants and Certified Public Accountants particularly on sustainability reports and their review.
- A study of (Haj Ali, 2015) aimed at identifying environmental accounting and the emergence of auditing in general, and environmental auditing in particular, and the role of audit offices as one of the external control elements in activating the efficiency of environmental performance. The problem was to identify the evolving trends of environmental auditing and how to apply them in the Sudanese business environment. The study concluded that the correct selection of the reviewers for the performance of the environmental audit according to the required qualifications and previous experience increases the efficiency of the environmental performance. The accreditation of auditing offices on environmental performance criteria for sustainable development does their role and gives them the ability to implement the environmental audit efficiently and effectively, Environmental performance, and recommended the study of the need to enact laws, legislation and environmental regulations and activate the existing in advance and obligate the Sudanese enterprises to implement it.
- Study of (Lebaide, 2015) which aims to identify the task of the external auditor when conducting an environmental audit, through the identification of environmental review and concepts related to the scope and problems of application and types and how to prepare the report by the External Auditor. The study concluded to a series of results, the most important: Increased of external pressure has resulted in the practice of institutions through binding environmental laws and legislation need to an independent and impartial external body and to place confidence in the information related to the environmental performance of the institution, and the failure of official bodies to enact legislation to adopt environmental auditing standards, the absence of qualified auditors conducting the environmental audit process, the study recommended the necessity of obligating institutions, especially industrial ones, to apply environmental auditing by an external auditor to inspect and inspect environmental performance activities and then submit his report to the beneficiaries both inside and outside the institution, and the need to prepare the auditors of the environmental audit process well.
- Study of (William, 2014) aimed at providing a broad understanding of environment and environmental

auditing, including an understanding of the growing importance of corporate social responsibility and the use of environmental management standards by companies, and focused on the legal and procedural framework, particularly within the context of the European Union and the United Kingdom, as well as the international standards. This study sought to compare comparative contexts to examples from developing countries and other international perspectives. The study confirmed that the relationship between organizations and the environment could be seen in two directions; the pressure of public opinion on environmental issues has also led to the assertion of industry restrictions. There has been increasing recognition of the importance of the environment by politicians who have called for pressure on businessmen and industrial enterprises to improve their environmental performance. One of the findings is that environmental auditing can produce a range of benefits for an enterprise, including cost savings and more effective management, as well as large and small enterprises that can benefit from audit procedures and further confirm that auditing alone does not facilitate or introduce improvements to the environmental performance of the facility, and review processes simply identify areas that should be addressed through a comprehensive environmental management system.

- Study of (Afza and Nazir, 2014) which aimed to know the impact of audit and audit committees on the financial performance of Pakistani enterprises as a mechanism of application of governance and its impact on the market value of these establishments. The study concluded that the quality of external audit and audit committees have a positive impact on the financial performance of the enterprise, that external audit and audit committees have an impact on increasing the financial return of the entity and protect its assets. There is also a positive outlook for all regulators, decision makers and stakeholders regarding improving the financial performance of the establishment by activating these mechanisms the study recommended that the audit could improve the financial performance of the enterprise and thus improve its market value whenever management is more cooperative in providing the necessary data.

9. Research gap:

The study of these variables will benefit the establishment and the community. This is what the researchers wanted to follow by the external review of environmental sustainability activities and their importance in measuring the value of the establishment and determining the value of the establishment impact on this value.

10. Theoretical Framework

Institutions are under increasing pressure to report on their impact on society and are working hard to manage this impact by disclosing their financial and non-financial performance by providing additional reports with diverse headings, often called environmental and / or social reports, sustainability reports, sustainability reports. It is more comprehensive than environmental and / or social reports, because it involves the impact of economic institutions and not only assesses the impact of the institution on society and compares its performance over the years, but also assesses the sustainability of the organization's operations and products in terms of community development. And the smaller companies to report on the results of their business, as a result of competition to attract customers and capital, and in line with the idea that companies are no longer just economic entities, prompting the administration to think about the business, not only from an economic perspective but also from the social and environmental perspectives.

– The concept of environmental accounting:

Environmental accounting is defined as the extraction, analysis and use of environmental information with monetary values in order to improve the environmental and economic performance of the organization as well as to measure environmental costs and returns to determine a more comprehensive outcome. The application of the system of environmental accounting can achieve a set of objectives, including:

- Preparing reports on the environmental expenditures carried by the organization, indicating its commitment to laws and legislations aimed at protecting the environment
- Demonstrate the benefits achieved by the Organization during each period resulting from the application of the EMS, for example, the conversion of waste and solid residues into usable materials and selling them instead of dumping them.
- The inclusion of elements of environmental costs within the variables of the decision-making process
- Demonstrate FAO's savings in costs by reducing losses and damage to environmental pollution
- The accountant plays an effective role in measuring and disclosing the organization's efficiency in the field of environmental protection in order to facilitate the control process

In addition to the above, the society is an interest in the organization in terms of providing the necessary resources - both physical and human - to carry out its activities, so it has the right to control its management and efficiency in the use of various resources, and it is making great efforts to protect and preserve the environment and it does not cause In order to facilitate their monitoring, the role of environmental accounting as a system for

measuring and disclosing the efficiency of the organization.

Thus, the accountant has performed the environmental role of accounting in practice in a manner consistent with the international interest in environmental accounting, and accounting is not based solely on economic dimensions: earnings per share, return on investment and others.

Environmental accounting is a major source of information related to the economics of environmental operations activities to achieve sustainable or sustainable development objectives (Hilali, 2006).

– **The concept of environmental auditing and its advantages**

As a result of the world's interest in sustainable development and its activities, environmental monitoring authorities have focused on environmental auditing as one of the most important activities for sustainable development. The real start of environmental auditing was in the early 1990s (Haj Ali, 2015). The interest in environmental auditing came from the attention of the users of the financial statements and reports on the necessity of adequate disclosure of the environmental performance of enterprises and the impact on its financial position, as well as on the values of those establishments, which are reflected in the prices of trading their shares in the stock market (Al-Ghoul, 2014). Environmental auditing was defined by the British Standards Institute as a systematic assessment to determine the compatibility of the enterprise's management and environment system with the planned programs and to determine the effectiveness and suitability of the system to achieve the entity's environmental policy (Rouani, 2014). According to Abu Al-Majd (2015), environmental auditing is characterized by periodic inspection and is conducted by an independent authority with legal authority to determine the impact of the project's production processes on the environment and its components, as part of the environmental management system. The British Standards Institute has defined internal environmental auditing as a structured assessment to determine the compatibility of the management and environment system of the entity with the planned programs and to determine the effectiveness and suitability of that system for Environmental policy achievement of an entity (www.bsigroup.com).

Based on the literature of the study, environmental auditing can be defined as "Systematic and orderly screening process standards for internal environmental performance and external environmental performance standards of the institution by a highly qualified auditor to express an objective technical opinion on the efficiency of the environmental management system applied in the institution and its conformity with international and local auditing standards and abide by the laws and legislations on the protection of the environment".

According to (Cook et al. 2016), environmental auditing has the following characteristics:

- The effectiveness of the review, whether internal effectiveness, focuses on how audits are carried out or externally, by knowing the impact of audit results on external entities.
- Objectivity and neutrality, despite the difficulty of availability and transparency, which are the most important of these characteristics of their obvious effects in the review of the environment through its association with the processes of openness by the establishment and the announcement of real results and accountability.

– **Reasons for interest in environmental auditing**

There are many reasons that have led to the interest in the process of environmental auditing compiled by the researchers through their knowledge of the literature and publications on the subject of the study and are as follows:

- Risk of penalties and penalties for environmental protection laws and legislation
- Increased pressure from the environmental protection group.
- Increase environmental awareness of consumers, investors, financial institutions and suppliers
- The imperative of business enterprises to adopt the basic specifications of environmental management systems and ISO 14000
- Clarification of new environmental auditing standards and practices.
- Issue several accounting standards and clarifications on the impact of the environmental effects of the activities of economic institutions on the preparation of financial statements.
- Problems of environmental pollution and its effects
- Need for good practice of environmental responsibility and TQM
- Professional and professional organizations in accounting and auditing.

– **The role of environmental auditing in achieving sustainable development**

In light of the attention to environmental problems related to sustainable development, the importance of environmental auditing has increased as one of the main axes of environmental performance. The existence of an environmental review system within the environmental performance system within the institution will contribute to the protection of the environment and thus contribute to the achievement of sustainable development, (Mansouri and Ramzi, 2008):

- Ensuring that the organization complies with the laws, regulations and environmental regulations that are subject to it and thus can avoid or minimize financial sanctions and thus reduce costs and lead to increased profits, which are elements of sustainability.
- Identifying and clarifying the environmental responsibility of the organization. The goal of maximizing profit alone is no longer valid to ensure the continuity of the Organization in achieving the sustained growth and sustainability of its investments. It has become the goal of maximizing social welfare and providing a clean and pollution-free environment to ensure the economic success of the Organization.
- Environmental auditing aims to reduce the negative effects on the environment, especially pollution, which is an economic phenomenon from the first place, so that the damage resulting from it negatively affect the economic resources of society as well as the welfare of individuals. Both technological progress and industrial expansion are the most important factors leading to Pollution, especially those that generate harmful chemical and biological waste, is also intended to determine the extent to which the organization complies with laws relating to the removal of pollution, waste and toxic substances.
- To know the environmental benefits and benefits allocated by the organization during each financial period, including reducing the cost of medical treatment and reducing the losses of elements of environmental pollution and increasing the profits of the organization through the conversion of solid waste into salable products, also includes the green spaces that the organization is working to accomplish.
- The environmental audit aims at identifying the amounts of investments directed to reduce or eliminate negative impacts on the environment, as well as the value of fixed assets that are used for environmental protection purposes.
- To focus the attention of the Organization to improve the methods and methods of prevention and treatment of pollution elements in order to reduce the impact on the environment and thus reduce the cost and prepare reports of the wastes allocated by the Organization on the environment, indicating the extent of its commitment to the application of laws and legislation, which aims to preserve natural resources and achieve sustainable development.
- The environmental audit aims to examine the objectives of the organization and determine whether these goals are to exploit materials or energy at a rate that allows the nature to be renewed and it takes into consideration the right of future generations in these resources.
- Work to reorganize organizations for their products and work on producing sustainable or green products where environmental, social and economic benefits provide protection for public health, protect prosperity and promote economic prosperity.
- Determining whether the organization takes into consideration the environmental dimension in preparing the implementation of economic policies and the subsequent development processes, as neglecting this dimension would lead to contamination of air, water and soil as a result of nuclear tests.

In the opinion of the researchers, the review of environmental sustainable development activities requires the following:

- The need for a range of environmental activities carried out by the audited entity in order to achieve performance objectives for sustainable development activities.
- The need for an accounting system for sustainable development activities aimed at measuring and communicating data on these activities to stakeholders in the community.
- The need for specific measurement criteria for social and environmental performance, as well as the availability of binding legal texts to measure the performance of sustainable development activities.
- The need for highly qualified individuals to undertake a review of environmental sustainable development activities.
- **The role of internal audit in reviewing environmental sustainable development activities**

According to (Al-Mahjoub and Abu Chaala, 2017), the implementation of a sustainable management system in any organization requires five phases, and internal audit is in a position to assist management in implementing the sustainable development management system and implementing the system review process after implementation; So it has a role in each stage of the system can be summarized as follows:

Policy and Strategy Development Stage: When choosing a sustainability policy, the internal auditor should test whether this policy is consistent with the institution's strategic plan and other policies. This policy should be appropriate to the nature and magnitude of the sustainability impacts of the institution's activities and to ensure that they include standards related to the law, protocols and industry. The internal auditor should ensure that these policies have been reported to all stakeholders as well as operational risk assessments that have been recognized as critical to address them (Abu-Zer, 2012).

Planning and Risk Management Stage: The internal auditor should verify at this stage that environmental sustainable development systems include consistency of goals and objectives with appropriate and effective

policies and strategies and verify that roles and responsibilities are described in line with strategies and policies. The internal auditor should ensure that aspects of sustainable development are included in its advisory role, risk management should assist management in identifying, evaluating and implementing risk management methodologies to address sustainable development risks as part of its accounts (Ghallab, 2011).

Implementation and Operation Stage: The Internal Auditor should assess whether the Director of Sustainable Development is empowered and sufficiently empowered to ensure that the program is achieved and that senior management and others are interviewed at the institution to see their views on the effectiveness of the Director. He should review the official reports of senior management to detect and address any problems and achieve the goals of sustainable development. He should also review the adequacy and sustainability of the communication plan on sustainable development and this plan should be evaluated (Abu-Zer, 2012).

Verification Phase and Corrective Actions: In view of the objectives of sustainable development, internal auditors should assess the adequacy and effectiveness of performance indicators generation processes to identify weaknesses in the process and what are the main reasons. Performance indicators should be quantitative to be easily verified and compared with qualitative measures such as safety, and the auditor should review the complaints submitted inside and outside the institution and review the process of settling complaints and testing their effectiveness (Ghallab, 2011).

Management Review and Continuous Development Stage: The Internal Auditor should verify the adequacy and effectiveness of the Sustainability Management System as it is the basis for ensuring continuous improvement as well as ensuring that oversight is effective to ensure that the information provided is consistent with other reports used to monitor performance. The results of its review are clear and lead to actions to ensure the continuous improvement of the sustainable development system.

Based on the above, the researchers believe that internal auditing plays a key role in every stage of the implementation of the ESD system. This is done through the internal audit performance of a series of activities and procedures that ensure continuous monitoring and improvement of the company's sustainable development activities.

– **Tripartite reports (sustainable development) and their impact on the evaluation of institutions**

The sustainability report consists of disclosing the organization's continued performance. The concept of the triennial reports (sustainable development) of business results is that, when evaluating institutions, financial performance is no longer the only determinant of the company's position in the market or the level of success of the firm with more information about the social and environmental impacts of their activities. However, the idea of tripartite reports does not mean that the company divides legal responsibility into an economic, social and third environmental component, and considers each of them in isolation. On the contrary, as one unit, as any of them contributes equally to the ultimate goal of the company:

Economically, tripartite reports on the company's business results include timely transparency and financial information for investors, employees, customers, business partners and suppliers.

Socially, this kind of report is concerned with the general welfare of the communities in which companies operate, and also needs to provide information on ethical practices and standards, professional development, recruitment practices and charitable donations, among other important topics.

Environmental impact information includes the impact of the Company's activities on the environment in its broadest sense, including data on product safety, use of resources in production, and production standards and charters.

The researchers believe that this report should have information content for many stakeholders.

For example: banks and investors to make decisions about the risks and opportunities needed by current and prospective employees when they take the decisions of employment. Customers also rely on this report when making decisions to purchase products and services.

On the other hand, society and public opinion groups need to know how organizations address external social and environmental issues. All business stakeholders need balanced, accurate, transparent, timely and reliable reports that reflect the progress of business organizations towards sustainability which can be seen as sustainability reports as it is targeted disclosure to business stakeholders, and it is agreed that sustainability reports include all sections "Human Resources, Research and Development, Health and Safety, Manufacturing".

– **Benefits and content of sustainability reports through internal audit:**

The most important benefits that can be gained from the preparation of these reports are as follows:

- To identify improvements in internal management, standardization and reporting of policies and facilitate the work of stakeholders.
- Risk management, reputation protection and the ability to withstand pressure from peer companies / political pressures
- Attract and retain users / investors, secure / consolidate a "business license" and achieve a competitive edge
- Consult with stakeholders, promote dialogue, and bring greater attractiveness and loyalty to users by

pledging transparency

- Improve reputation, which is the most expensive of any company, and increase the competitive advantage.
- **The role of external auditing in the development of social and environmental management systems as outlined (Al-Ghoul, 2014) is as follows:**
- Initial review and evaluation of sustainable development activities with emphasis on the policies and standards adopted by the parent company.
- Evaluation of the impacts of sustainable development activities on the subsidiary and its compatibility with the parent company.
- Review all aspects of sustainable development activities.
- Prepare a detailed outline of all the requirements and aspects required to prepare a plan for the management of sustainable development activities.
- **Difficulties facing environmental review**

The most important difficulties encountered by the researchers through their in-depth study subject are the following:

- The absence of accepted and accepted environmental concepts and the lack of rules for environmental auditing, which leads to the lack of an adequate system of environmental information at the local level, which helps to provide data that the auditor can guide when conducting environmental audits.
- The absence of environmental auditing standards based on them and the absence of a legal obligation that obliges the auditor to perform them.
- Lack of qualified staff and trainers in the field of environmental auditing.
- Lack of a framework for environmental accounting in economic institutions, which is reflected in the audit process.
- Poor management's concern with environmental factors and the establishment of an environmental audit department due to the high costs of the audit process.
- The lack of clarity of the performance of some environmental policies, which leads to the possibility of judging the performance in a manner that, does not conform to the established goals.

Maximizing the value of the establishment

▪ Value concept of the establishment

Accounting thought focused on determining the value of the enterprise, especially after the objective of the management's aim of maximizing the profitability of the enterprise to maximize the value of the establishment in the capital market. This has become one of the main objectives of the management of the establishment (Irina and Elvira, 2013) that the goal of maximizing value / wealth is a major goal of business enterprises and receives public acceptance in modern administrative thought, it is a long-term goal to increase the present value of investments of owners and shareholders. To achieve this must adopt the pillars and pillars that serve the objective of the enterprise in maximizing value,

a. Avoid conflicts of interest under the separation of ownership from management

The separation of ownership from management in companies contributing under the theory of the agency led to the emergence of what is known as conflict of interest. The management of the company may seek to increase the use of the company's resources to the extent that it increases the profits but less than the ratio of the resources of the establishment. This means that the return on investment is reduced. Therefore, the management of the company is achieved through maximizing operating profits. Harm to the interests of owners and shareholders. In the pursuit of maximum profit, the Department may resort to ignoring the risks resulting from the investment, which may harm the interests of shareholders in their exposure to the risks of financial failure. Here, the shareholders are always seeking through the Board of Directors elected by them to continue monitoring and sometimes intervene with the force of law. The shareholders and their directors are subject to scrutiny and specialized supervision by the supervisory authorities concerned. Prompting managers to focus on the concept of maximizing the value of an enterprise by making decisions aimed at maximizing value.

And the interest in maximizing the profit may make some companies lose a lot in the future in the case that this was not in the maximization of profit takes into account the value of the enterprise and reputation and the best example is the company issued by Naut Sven . The company in order to maximize profit tried to put the product market faster than had a lot The damage to the product itself In order to maintain the reputation of the enterprise and maximize their value they have recognized the error and material losses of large and instead of loss once the same product was repeated again after the amendment quickly to avoid the error and resulting in the final decision to withdraw the product from the market and bear the loss once In order to preserve the reputation of the establishment. The idea of maximizing profit quickly could result in significant damage and I think that if Samsung was only a company Mobilat was now exposed to bankruptcy, but what helps them that they produce other products variety.

b. Adopted the concept of reputation management

Reputation is the real capital through which companies operate. Without good reputation, the company will not succeed and will survive. The reputation of companies around the world is at stake as a result of the continued growth and expansion of the global communications network. To avoid risks to its reputation, the company must understand the concerns of partners on social and humanitarian issues that are either directly under their control (eg recruitment policies) (Such as the impact of their supply chains on the environment and society). The understanding of these issues is increasingly linked to the success of companies in any country in which they operate. This stems from the increasing interaction of business and its connections worldwide. There are examples of famous companies that have lost a lot and suffered customer discontent as a result of the behavior of their suppliers in the countries where their products are manufactured. One of the most famous cases of the 1990s was the damage to Nike's earnings from public criticism of the poor labor conditions of its suppliers in East Asia (Eg, the use of small workshops and related inhumane working conditions). This public discontent actually had a negative impact on Nike's profits and market standing, and it was necessary to spend substantial amounts to improve its image and improve its supplier network practices.

c. Market efficiency

One of the basic pillars on which corporate management must be based in maximizing the wealth of an enterprise is the existence of an efficient market in which the value of an enterprise is determined on a continuous and natural basis. The market value of an enterprise is determined on the basis of the outcome of the investment, financing and operating decisions. If the result is a sound decision, the entity will have a strong financial position and then a positive rise in its shares, which will support the increase in shareholders' wealth. The financial performance of the company then the market value of the enterprise and thus the wealth of shareholders.

11. Field study and statistical analysis

11.1 Introduction:

The methodology of the study and its procedures is a major focus through which the practical aspect of the study is accomplished. The data required to conduct the statistical analysis are obtained in order to reach the results that are interpreted in the light of the study literature related to the subject of the study.

This chapter describes the methodology used, the society and the sample of the study, as well as the tool used in the study, how it was prepared, how it was constructed and developed, and how true and consistent it is. It also describes the procedures used by the researchers in designing and standardizing the study tool, the tools used to collect the study data, and the chapter ends with the statistical treatments used in analyzing the data and extracting the results.

11.2 Methodology and method of study:

Based on the nature of the study and the objectives it seeks to achieve, the researchers used the analytical descriptive method, which is based on the study of the phenomenon as it exists in reality and is concerned as a precise description and expressed in qualitative and quantitative terms. This approach is not sufficient to collect information about the phenomenon in order to investigate its manifestations and different relations, but rather to analysis, linkage and interpretation to reach conclusions based on the proposed scenario to increase the knowledge of the subject, the researchers used two sources of information:

- **Secondary sources:** where the researchers went to books and Arab and foreign references related, and periodicals, articles and reports, and research and previous studies that dealt with the subject of research, research and reading in various Internet sites.
- **Primary Sources:** To address the analytical aspects of the research topic, the researchers sought to collect the initial data through the questionnaire as a main research tool, specially designed for this purpose.

11.3 Society and Study Sample:

The study population consists of 150 accountants practicing accounting and auditing professions according to the statistics of the Palestinian Accountants and Auditors Association. The questionnaire was distributed to all of them. 120 questionnaires were retrieved by 80% of the completed forms by filling out the respondents while 20% were considered missing forms.

11.4 Steps to build the questionnaire:

The study tool was designed to investigate the audit of environmental sustainability accounting activities and its impact on maximizing the value of the enterprise from the perspective of the active auditors. The following steps were taken to construct the questionnaire:

- Access to the administrative literature and previous studies related to the subject of the study, and to use them in building the questionnaire and drafting its paragraphs.

- The researchers consulted a number of Palestinian university professors in determining the dimensions of the questionnaire and its paragraphs.
- Identify key areas covered by the questionnaire.
- Identify the paragraphs that fall under each domain.
- The questionnaire was designed in its initial form and consisted of two main axes.
- In light of the opinions of the arbitrators, some of the paragraphs of the questionnaire were amended in terms of deletion or addition and modification, so that the questionnaire will be finalized in 48 paragraphs.

11.5 Study tool:

A questionnaire was prepared on the "Audit on environmental sustainability accounting activities and their impact on maximizing the value of the enterprise from the point of view of the active auditors." Gradation (1-5) was used to measure respondents' responses to the questionnaire paragraphs according to Table (1)

Table 1. The Scale

Response	Absolutely Agree	Agree	To Some Extent	Not Agree	Not Quite OK
The Scale	5	4	3	2	1

The researchers adopted the gradient (1-5) for the response, and the closer the answer of 5 denotes the high approval of what is mentioned in the relevant paragraph and each gradation has a relative weight of 20%.

Validation of the questionnaire: The truthfulness of the questionnaire is meant to measure the questions of the questionnaire, and the researchers verified the veracity of the questionnaire in two ways:

- **The judges ratified the "apparent honesty":**

The researchers presented the questionnaire to a group of arbitrators consisting of 7 persons specialized in academic, accounting, professional and statistical fields. The researchers responded to the opinions of the arbitrators and made the necessary deletion and modification in the light of the proposals presented.

- **Validating the scale:**

First: Internal Validity

Intrinsic consistency is the extent to which each paragraph of the questionnaire is consistent with the area to which this paragraph belongs. The researchers calculated the internal consistency of the questionnaire by calculating the correlation coefficients between each paragraph of the resolution domains and the total score of the field itself.

Results of internal consistency: Table (2) shows the correlation coefficient between each paragraph of the "environmental sustainability accounting activities" and the total score of the field, indicating that the correlation coefficients shown are significant at ($\alpha \leq 0.05$)

Table 2. The correlation between each paragraph of the safety and stability of the activities of accounting for environmental sustainability and the total degree of the field

No.	Sustainability Activities For The Environment	Pearson Coefficient Of Correlation	Probability Value (Sig.)
1.	The management adopts a comprehensive institutional vision to protect the environment and make it an enterprise strategy	*0.638	0.000
2.	The enterprise promotes institutional culture to support environmental values and policies within it.	*0.588	0.000
3.	Environmental issues are incorporated into industrial processes, product design and operation processes in a manner that minimizes waste.	*0.674	0.000
4.	Current and future pollution is reduced to optimum size according to technical standards and to refrain from activities that cause environmental disruption	*0.639	0.000
5.	The establishment shall abide by all laws, regulations and social norms related to the environment in order to achieve compatibility between the activities of the company and the values of society.	*0.558	0.000
6.	The entity discloses transparent environmental impacts through periodic reports	*0.652	0.000

* The correlation is statistically significant at ($\alpha \leq 0.05$). The tabular r value is equal to 0.349

Table (3) shows the correlation coefficient between each of the paragraphs of the "Sustainability Accounting Procedures" and the total score of the field, indicating that the correlation coefficients shown are significant at ($\alpha \leq 0.05$). Thus, the field is considered to be valid of what is being measured.

Table 3. correlation coefficient between each paragraph of the field of sustainability accounting activities and the total score of the field

No.	Procedures For Environmental Sustainability Accounting Activities	Pearson Coefficient Of Correlation	Probability Value (Sig.)
1.	Identify the main objective to review the entity's environmental sustainability accounting activities	*0.723	0.000
2.	Establish a working group to review the environmental sustainability accounting activities of the entity.	*0.803	0.000
3.	Develop a plan for the audit process of the entity's environmental sustainability accounting activities	*0.868	0.000
4.	Collect and evaluate information on the environmental sustainability accounting activities of the entity.	*0.873	0.000

* The correlation is statistically significant at ($\alpha \leq 0.05$). The tabular r value is equal to 0.349

Table (4) shows the correlation coefficient between each of the paragraphs of "Implementation of environmental sustainability accounting procedures" and the total score of the field, indicating that the correlation coefficients shown are significant at ($\alpha \leq 0.05$). Thus, the field is considered to be valid of what is being measured

Table 4. The correlation coefficient between each paragraph of the field of implementation of environmental sustainability accounting procedures and the total degree of field

No.	Implement Environmental Sustainability Accounting Procedures	Pearson Coefficient Of Correlation	Probability Value (Sig.)
1.	Evaluate the effectiveness of the regulatory measures applied by the establishment to protect against any negative effects of environmental sustainability activities	*0.763	0.000
2.	Evaluation of environmental performance policies, plans and programs.	*0.826	0.000
3.	Evaluating the efficiency and effectiveness of resource management for environmental activities.	*0.856	0.000
4.	Identification of restrictions on the activity of the establishment through environmental legislation.	*0.737	0.000
5.	Measuring the capacity of financial reports and their reporting on environmental sustainability commitments	*0.771	0.000
6.	Technical inspection of the security, monitoring and performance procedures for environmental sustainable development activities	*0.593	0.000

* The correlation is statistically significant at ($\alpha \leq 0.05$). The tabular r value is equal to 0.349

Table (5) shows the coefficient of correlation between each of the elements of "ESD" and the total score of the field, indicating that the correlation coefficients shown are significant at ($\alpha \leq 0.05$). Thus, the field is considered to be valid of what is being measured.

Table 5. The correlation coefficient between each of the elements of the activities of sustainable environmental development and the total degree of field

No.	Components Of Environmental Sustainability Accounting Activities	Pearson Coefficient Of Correlation	Probability Value (Sig.)
1.	The report refers to actions and policies to plan and control environmental sustainability activities and programs.	*0.734	0.000
2.	The report explains the availability of an information system for environmental sustainability activities that can be relied upon to provide appropriate evidence.	*0.719	0.000
3.	The report explains the availability of an internal control system for the enterprise's performance towards environmental sustainable development activities.	*0.785	0.000
4.	The report outlines key findings from the process of screening and evaluating policies and practices for sustainable environmental development activities.	*0.670	0.000
5.	The report includes shortcomings in the systems of environmental sustainable development activities that have emerged through examination and evaluation.	*0.776	0.000
6.	The report includes areas, activities and programs for the process of screening and evaluation of environmental sustainable development activities.	*0.796	0.000
7.	The report demonstrates the extent to which the enterprise is committed to implementing laws and legislations for environmental sustainable development activities.	*0.668	0.000
8.	The report clarifies whether the financial statements and reports on environmental sustainable development activities have been prepared in accordance with the proposed technical and professional standards.	*0.720	0.000
9.	The report identifies the nature and characteristics of the services performed by the auditor on environmental sustainable development activities and the limits of his responsibility for their performance.	*0.755	0.000
10.	The report shows the availability of an accounting system for environmental sustainability activities that will help achieve audit objectives.	*0.712	0.000

* The correlation is statistically significant at ($\alpha \leq 0.05$). The tabular r value is equal to 0.349

Maximize the value of the enterprise

Table (6) shows the coefficient of correlation between each of the paragraphs of "maximizing the value of the establishment" and the total score of the field, indicating that the correlation coefficients shown are significant at ($\alpha \leq 0.05$). Thus, the field is considered to be valid of what is being measured

Table 6. correlation coefficient between each paragraph of the field of maximizing the value of the establishment and the total degree of the field

No.	Maximize the value of the enterprise	Pearson Coefficient Of Correlation	Probability Value (Sig.)
The first indicator: market efficiency and avoid conflicts of interest under the separation of ownership from management			
1.	Creating new market space through productive innovations and social and environmental contributions.	*0.424	0.002
2.	Develop awareness of environmental sustainability activities by linking them to a product or service of a unique nature.	*0.627	0.000
3.	Promote competition and achieve stability by adhering to environmental sustainable development standards.	*0.549	0.000
4.	Maximize the wealth of stakeholders by bringing economic benefits and well-being to society.	*0.815	0.000
Indicator 2: Maintaining customer loyalty and reputation management The following indicators are included under this indicator:			
1.	Maintain old customers and win new customers through environmental and cultural interaction.	*0.370	0.005
2.	Enhance the reputation of the establishment by greening the environment and supporting infrastructure.	*0.638	0.000
3.	Satisfying customers and gaining their confidence through transparency and disclosure of development and development plans for the company, including community environmental contributions.	*0.688	0.000
4.	Meet the requirements of a segment of society.	*0.557	0.000
5.	Maximize customer value by participating in the company's environmental contributions.	*0.605	0.000

* The correlation is statistically significant at ($\alpha \leq 0.05$). The tabular r value is equal to 0.349

Second: Structural Validity

Structural honesty is one measure of the validity of a tool that measures the extent to which the objectives of the tool are achieved, and shows the extent to which each area of study relates to the overall score of the question paragraphs.

Table (7) shows that all correlation coefficients in all areas of the questionnaire are statistically significant at ($\alpha \leq 0.05$). Thus, the all fields are considered to be valid of what are being measured

Table 7. The correlation coefficient between the degree of each field of the review on the activities of sustainable development and the total degree of the axis

No.	Areas	Pearson Coefficient Of Correlation	Probability Value (Sig.)	
	Elements of sustainable development	Sustainability activities for the environment	6	*0.669
	Elements of sustainable development		6	*0.669
1.	Proposed framework for the preparation, implementation and review of environmental sustainability accounting	Procedures for environmental sustainability accounting activities	4	*0.811
2.		Implement environmental sustainability accounting procedures	6	*0.877
3.		Elements of sustainable environmental development activities	10	*0.848
The Proposed Framework is out of the Preparation and Implementation of the Audit Process Report on Environmental Sustainability Activities			20	0.931
1.	Maximize the value of the enterprise	Indicator 1: Increased sales / services	4	*0.831
2.		Indicator 2: Maintain customer loyalty	5	*0.651
Maximize the value of the enterprise			9	*0.457

* The correlation is statistically significant at ($\alpha \leq 0.05$). The tabular r value is equal to 0.349

Reliability of the questionnaire

This means that the resolution will be given the same result if the questionnaire is redistributed more than once under the same conditions and conditions. In other words, the stability of the questionnaire means stability in the results of the questionnaire and will not change significantly if it is redistributed to individuals several times during certain periods of time.

The researchers verified the stability of the questionnaire by:

Cronbach's Alpha Coefficient and the split-half methods and the results were as shown in Table (8).

Table 8. Alpha Cronbach coefficient and split-half method to measure the stability of the questionnaire

No.	Areas		Number of paragraphs	Alpha Cronbach coefficient	Split-half
	Elements of sustainable development	Sustainability activities for the environment	6	0.685	0.735
Elements of sustainable environmental development			6	0.685	0.735
1.	Proposed framework for the preparation, implementation and report of the audit process	Procedures for environmental sustainability accounting activities	4	0.825	0.902
2.		Implement environmental sustainability accounting procedures	6	0.856	0.876
3.		Elements of sustainable environmental development activities	10	0.905	0.901
Proposed framework for the preparation, implementation and report of the audit process			20	0.949	0.957
1.	Maximize the value of the enterprise	Indicator 1: Increased sales / services	4	0.700	0.721
2.		Indicator 2: Maintain customer loyalty	5	0.701	0.722
Maximize the value of the enterprise			9	0.700	0.702
Overall questionnaire axes			35		

It is clear from the results shown in Table (8) that the value of the Alpha Cronbach coefficient is high for the elements of sustainable environmental development (0.685), and according to the half-split method, the results were similar to the Alpha Cronbach method (0.787).

The value of the Alpha Cronbach coefficient is high for the proposed frame of the proposed framework, which is the preparation, implementation and report of the review process at (0.949), and according to the half-split method, the results were similar to the Alpha-Cronbach method, reaching all fields (0.957).

The value of the Alpha Cronbach coefficient is high for the axis of maximizing the value of the establishment as it reached (0.700). In terms of the half-split method, the results were similar to the Alpha-Cronbach method, which reached all fields (0.702). The questionnaire in its final form is therefore it can be distributed. The validity and reliability of the questionnaire were verified, making them confident in the validity of the questionnaire and its validity to analyze the results, answer the study questions and test its hypotheses.

Statistical treatments used in the study:

The questionnaire was abstracted and analyzed through Statistical Package for Social Sciences (SPSS).

Normality Distribution Test:

The Kolmogorov-Smirnov Test (K-S) was used to test whether or not the data followed normal distribution, and the results were as shown in Table 9.

Table 9: shows the results of the normal distribution test

No.	Areas		Number of paragraphs	Kolmagorov-Smarnov (K-S)	Sig. Morality
	Elements of sustainable development	Sustainability activities for the environment	6	1.24	0.09
Elements of sustainable environmental development			6	1.24	0.09
1.	Proposed framework for the preparation, implementation and report of the audit process	Environmental sustainability accounting activities	4	1.32	0.06
2.		Implement environmental sustainability accounting procedures	6	0.85	0.46
3.		Elements of sustainable environmental development activities	10	0.93	0.35
Proposed framework for the preparation, implementation and report of the audit process			20	0.80	0.55
1.	Maximize the value of the enterprise	Indicator 1: Increased sales / services	4	1.32	0.06
2.		Indicator 2: Maintain customer loyalty	5	1.14	0.15
Maximize the value of the enterprise			9	1.2	0.11
Overall of the questionnaire axes			35		

It is clear from the results shown in Table (9) that the probability value (Sig) for all fields of study was greater than the significance level of ($\alpha \leq 0.05$). Thus, the distribution of data for these fields follows the normal distribution and the scientific tests will be used to answer the hypotheses of the study.

12. Analysis of the data and testing hypotheses of the study

Table (10) shows that the relative weight of the total area of environmental sustainability activities was 62.6% with an average of 3.13 and a standard deviation of 0.44, while the paragraphs of the environmental sustainability activities category had the second paragraph (the institution promotes institutional culture to support environmental values and policies within it) was ranked first with a relative weight of 65.4%, while the sixth paragraph (the establishment discloses transparency on the real environmental effects through periodic reports) ranked last with a relative weight of 59.0%. The researchers attributed this to the fact that the nature of the establishments usually does not disclose its damage or its consequences and its impact on the environment, but it disclose any actions it believes may serve the environment.

Table 10. The arithmetic mean and the relative weight of the field of environmental sustainability activities

No.	Environmental Sustainability Activities	Mean	Standard Deviation	Relative Weight%	Test Value	Morality p- value	Rank
1.	The Management adopts a comprehensive institutional vision to protect the environment and make it an enterprise strategy.	3.21	0.59	64.2	8.99	0.00	2
2.	The enterprise promotes institutional culture to support environmental values and policies within it.	3.27	0.7	65.4	8.2	0.00	1
3.	Environmental issues are incorporated into industrial processes, product design and operation processes in a manner that minimizes waste.	3.09	0.82	61.8	5.41	0.00	4
4.	Current and future pollution is reduced to optimum size according to technical standards and to refrain from activities that cause environmental disruption.	3.02	0.62	60.4	6.27	0.00	5
5.	The establishment shall abide by all laws, regulations and social norms related to the environment in order to achieve compatibility between the activities of the company and the values of society.	3.21	0.68	64.2	7.86	0.00	3
6.	The entity discloses transparent environmental impacts through periodic reports.	2.95	0.8	59.0	4.2	0.00	6
Environmental Sustainability Activities		3.13	0.44	62.6	10.64	0.00	

Table (11) shows that the relative weight of the total area of environmental sustainability accounting activities was 67.6% with an average of 3.38 and a standard deviation of 0.63. As for the paragraphs of the activities of environmental sustainability accounting activities, the first paragraph (determining the main objective of reviewing the environmental sustainable development activities of the establishment) ranked first with a relative weight of 71.8%, while the fourth paragraph (a plan for the process of reviewing the activities of sustainable environmental development) was ranked last with a relative weight of 63.2%. The researchers attributed this to the fact that the development of a special plan for the review of environmental sustainable development activities requires more of time effort and money; which is limited to external financial and administrative audit.

Table 11. Arithmetic mean and relative weight Area of accounting activities Environmental sustainability

Firstly	Procedures for environmental sustainability accounting activities	Mean	Standard Deviation	Relative Weight%	Test Value	Morality p- value	Rank
1.	Identify the main objective to review the organization's sustainable environmental development activities	3.59	0.56	71.8	14.43	0.00	1
2.	Establish a working group to review sustainable environmental development activities.	3.39	0.65	67.8	10.25	0.00	2
3.	Develop a plan for the review process of sustainable environmental development activities	3.16	0.99	63.2	5.01	0.00	4
4.	Collect and evaluate information on sustainable environmental development activities	3.39	0.82	67.8	8.11	0.00	3
Procedures for environmental sustainability accounting activities		3.38	0.63	67.6	10.55	0.00	

Table (12) shows that the relative weight of the total area of implementation of environmental sustainability accounting procedures was 67.0% with an average of 3.35 and a standard deviation of 0.58. As the paragraphs of the field of implementation of environmental sustainability accounting procedures were the sixth paragraph

(technical inspection of security procedures, control and performance of environmental sustainable development activities) ranked first with a relative weight of 68.2%, while the first paragraph (evaluation of the effectiveness of the regulatory measures applied by the establishment to protect against any negative effects related to environmental sustainable development activities) was ranked last with a relative weight of 65.4%. The researchers attributed this to the lack of a regulatory law that issues legislation and commits itself to it and commits sanctions and violations.

Table 12. Arithmetic mean and relative weight Area of implementation of environmental sustainability accounting procedures

Second	Implement environmental sustainability accounting procedures	Mean	Standard Deviation	Relative Weight%	Test Value	Morality p- value	Rank
1.	Evaluate the effectiveness of the regulatory measures applied by the establishment to protect against any negative effects related to environmental sustainable development activities	3.27	0.78	65.4	7.34	3.27	6
2.	Evaluation of environmental performance policies, plans and programs.	3.34	0.82	66.8	7.7	3.34	5
3.	Evaluating the efficiency and effectiveness of resource management for environmental activities	3.36	0.75	67.2	8.56	3.36	3
4.	Identification of restrictions on the activity of the establishment through environmental legislation.	3.36	0.84	67.2	7.63	3.36	4
5.	Measuring the capacity of financial reports and their reporting on environmental sustainability commitments	3.38	0.73	67.6	9	3.38	2
6.	Technical inspection of the security, monitoring and performance procedures for environmental sustainable development activities	3.41	0.63	68.2	10.89	3.41	1
Implement environmental sustainability accounting procedures		3.35	0.58	67.0	11.05	3.35	

Table (13) shows that the relative weight of the total components of ESD activities was 71.2% with an average of (3.43) and a standard deviation of (0.53), while the paragraphs of the components of ESD activities were the first paragraph (the report refers to the procedures and policies for planning and control) Environmental sustainability programs and programs) ranked first with a relative weight of 71.2%, while the second paragraph (the report shows the availability of an information system on environmental sustainability activities that can be relied upon to provide appropriate evidence) ranked last with a relative weight of 66.8%. Researchers argue that private evidence is unnecessary in the context of environmental sustainability activities.

Table 13. The arithmetic mean and relative weight are the components of sustainable environmental development activities

Third	Elements of sustainable environmental development activities	Mean	Standard Deviation	Relative Weight%	Test Value	Morality p- value	Rank
1.	The report refers to actions and policies to plan and control environmental sustainability activities and programs.	3.56	0.57	71.2	13.85	0.00	1
2.	The report explains the availability of an information system for environmental sustainability activities that can be relied upon to provide appropriate evidence.	3.34	0.79	66.8	7.92	0.00	10
3.	The report explains the availability of an internal control system for the enterprise's performance towards environmental sustainable development activities.	3.43	0.71	68.6	9.79	0.00	5
4.	The report outlines key findings from the process of screening and evaluating policies and practices for sustainable environmental development activities.	3.41	0.73	68.2	9.3	0.00	6
5.	The report includes shortcomings in the systems of environmental sustainable development activities that have emerged through examination and evaluation.	3.34	0.72	66.8	8.72	0.00	8
6.	The report includes areas, activities and programs for the process of screening and evaluation of environmental sustainable development activities.	3.36	0.7	67.2	9.1	0.00	7
7.	The report demonstrates the extent to which the enterprise is committed to implementing laws and legislations for environmental sustainable development activities.	3.46	0.71	69.2	10.13	0.00	4
8.	The report clarifies whether the financial statements and reports on environmental sustainable development activities have been prepared in accordance with the proposed technical and professional standards.	3.52	0.76	70.4	9.99	0.00	3
9.	The report identifies the nature and characteristics of the services performed by the auditor on environmental sustainable development activities and the limits of his responsibility for their performance.	3.36	0.9	67.2	7.1	0.00	9
10.	The report shows the availability of an accounting system for environmental sustainability activities that will help achieve audit objectives.	3.54	0.63	70.8	12.27	0.00	2
Elements of sustainable environmental development activities		3.43	0.53	68.6	13.15	0.00	

Table 14 shows that the relative weight of sustainability activities was 62.6% with an average of 3.13 and a standard deviation of 0.44. The researchers attributed this to the political situation and the difficult conditions in the Palestinian territories.

While the sub-area of the elements of the proposed framework for the preparation, implementation and

review of the review process, the components of environmental sustainable development activities ranked first with a relative weight of 67.8%, an average of 3.43 and a standard deviation of 0.53.

While the field of implementation of environmental sustainability accounting procedures was ranked last with a relative weight of 67.0% with an average of (3.35) and a standard deviation of (0.58). The researchers attribute this to the fact that the stage of preparation for the review of environmental sustainability accounting activities is an important stage, which in turn leads to implementation, and then express opinion and write a report.

Table 14. The arithmetic mean and relative weight of the proposed framework areas of preparation, implementation and report of the review process

	Mean	Standard Deviation	Relative Weight%	Test Value	Morality p- value	Rank
Sustainability activities for the environment	3.13	0.44	62.6	10.64	0.00	1
Elements of sustainable development	3.13	0.44	63.6	10.64	0.00	1
Sustainability accounting procedures	3.38	0.63	67.6	10.55	0.00	2
Implement sustainability accounting procedures	3.35	0.58	67.0	11.05	0.00	3
Components of sustainable development activities	3.43	0.53	68.6	13.15	0.00	1
Proposed framework for the preparation, implementation and report of the audit process	3.39	0.52	67.8	12.69	0.00	
Overall axes of the independent variables	3.29	0.42	65.8	14.09	0.00	

Maximize the value of the enterprise

Table (15) shows that the relative weight of the total value of the maximization of the value of the establishment was 70.8%, with an average of 3.54 and a standard deviation of 0.25, while the sub-axis increased sales / services with a relative weight of 69.2%, an average of 3.46 and a standard deviation 0.38, while the axis segments (increased sales / services) was the first paragraph (creation of new market space through productive innovations and social and environmental contributions) ranked first with a relative weight of 72.8%, while the second paragraph (the development of awareness of environmental sustainability activities linked to the product or service of a unique nature) ranked last with a relative weight of 64.2%. The researchers attributed this to the desire of companies to reduce costs and decline of shopping in the Palestinian environment only. While the axis paragraphs (Maintaining customer loyalty) with a relative weight of 72.4%, an average of (3.62) and a standard deviation of (0.28). While the first paragraph (meeting the requirements of a segment of society) ranked first with a relative weight of 74.2%, while second paragraph (maximize the value of the customer by participating in the environmental contributions of the company) was ranked last with a relative weight of 71.8%. The researchers attributed this to dividing the society into segments and paying attention to meeting the needs of a particular segment. That is enough, in other words, the company does not maximize the value of a customer and leaves others.

Table 15. The arithmetic mean and the relative weight maximize the value of the establishment

No.	Maximize the value of the enterprise	Mean	Standard Deviation	Relative Weight%	Test Value	Morality p- value	Rank
1.	Creating new market space through productive innovations and social and environmental contributions.	3.64	0.48	72.8	17.69	0.00	1
2.	Develop awareness of environmental sustainability activities by linking them to a product or service of a unique nature.	3.21	0.62	64.2	8.56	0.00	4
3.	Promote competition and achieve stability by adhering to environmental sustainable development standards.	3.38	0.68	67.6	9.69	0.00	3
4.	Maximize the wealth of stakeholders by bringing economic benefits and well-being to society.	3.63	0.68	72.6	12.46	0.00	2
5.	The first indicator: market efficiency and avoid conflicts of interest under the separation of ownership from management	3.46	0.38	69.2	19.01	0.00	
6.	Maintain old customers and win new customers through community, environmental and cultural interaction.	3.59	0.5	71.8	16.42	0.00	4
7.	Enhance the reputation of the company by greening the environment and supporting infrastructure.	3.63	0.49	72.6	17.23	0.00	2
8.	Satisfying customers and gaining confidence through transparency and disclosure of development and development plans for the company, including community and environmental contributions	3.61	0.49	72.2	16.81	0.00	3
9.	Meet the requirements of a segment of society	3.71	0.46	74.2	19.93	0.00	1
10.	Maximize customer value through participation in the company's economic, social and environmental contributions.	3.55	0.5	71.0	15.72	0.00	5
11.	Indicator 2: Maintain customer loyalty and reputation management	3.62	0.28	72.4	30.05	0.00	
Overall axis of maximizing the value of the enterprise		3.54	0.25	70.8	31.38	0.00	

13. Testing hypotheses:

Test hypotheses about the relation between two variables of the study (the first main hypothesis):

Zero hypothesis: There is no statistically significant relationship between two variables of the study

Alternative Hypothesis: There is a statistically significant relationship between two variables of the study.

If P-value is greater than ($\alpha \leq 0.05$), the null hypothesis cannot be rejected and therefore there is no statistically significant relationship between two variables of the study, whereas Sig (P-value) is less than ($\alpha \leq 0.05$), the null hypothesis is rejected and the alternative hypothesis is accepted that there is a statistically significant relationship between two variables of the study variables.

14. Research Hypotheses:

Ho 1: There is a statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between (the review of environmental sustainability accounting activities and the proposed framework for review) and between maximizing the value of the enterprise.

Table (16) shows that the correlation coefficient is 0.485 and that the probability value (Sig) is 0.00 and is less than the ($\alpha \leq 0.05$) level. This indicates that there is a statistically significant relationship between the review of environmental sustainability accounting activities and the suggested framework for auditing and maximizing

value. It is clear to the researchers that the result of the Pearson correlation coefficient is close to 50%. It is a medium result and its sign is positive. If any change related to the review of the activities of environmental sustainability and the proposed framework for auditing is followed by a change in the value of the establishment in the same direction. ... because the probabilistic value is the value of the statistical significance to be tested, if the value is less than 5% there is a significant relationship, and from the above it is clear that the value is less than 5% thus there is a significant relationship.

Table 16. The correlation coefficient between environmental sustainability accounting activities and the value of maximizing the establishment.

Hypothesis	Pearson Coefficient Of Correlation	Probability Value (Sig.)
There is a statistically significant relationship at ($\alpha \leq 0.05$) between (the audit of environmental sustainability accounting activities and the proposed framework for review) and the maximization of the value of the enterprise	*0.485	0.000

* The correlation is statistically significant ($\alpha \leq 0.05$)

Sub-assumptions are divided:

Ho 1-1: There is a statistically significant relationship at the level of ($\alpha \leq 0.05$) between the review of environmental sustainability accounting activities and maximizing the value of the enterprise.

Table (17) shows that the correlation coefficient is 0.364 and that the probability value (Sig) is 0.00 and is less than the ($\alpha \leq 0.05$). This indicates the existence of a statistically significant relationship between the activities of environmental sustainability accounting and the value of maximizing the establishment.... We conclude that the result of the Pearson correlation coefficient is 37% close to the mean and its signal is positive, if any change in the review of environmental sustainability accounting activities is followed by a change in maximizing the value of the enterprise in the same direction.

Table 17. The correlation coefficient between the audit on environmental sustainability accounting activities and maximizing the value of the enterprise

Hypothesis	Pearson Coefficient Of Correlation	Probability Value (Sig.)
Ho 1-1: There is a statistically significant relationship at the level of ($\alpha \leq 0.05$) between the review of environmental sustainability accounting activities and maximizing the value of the enterprise.	*0.364	0.000

* The correlation is statistically significant ($\alpha \leq 0.05$)

Ho 1-2: There is a statistically significant relationship at the level of significance ($\alpha \leq 0.05$) between the proposed framework of preparation, implementation and report of the audit process and maximizing the value of the enterprise.

Table (18) shows that the correlation coefficient is 0.497 and that the probability value (Sig) is equal to 0.00 and is less than ($\alpha \leq 0.05$). This indicates an intermediate statistical relationship between the proposed framework of preparation, Environmental and maximizing the value of the enterprise.

From the above we conclude that the result of Pearson correlation coefficient is close to 50% and its signal is positive, if any change in the proposed framework for the review of sustainability activities is followed by a change in maximizing the value of the establishment in the same direction....

Table 18. The correlation between the proposed framework of the preparation, implementation and report of the audit process for environmental sustainability activities and the optimization of the value of the enterprise.

Hypothesis	Pearson Coefficient Of Correlation	Probability Value (Sig.)
There is a statistically significant relationship at ($\alpha \leq 0.05$) between the proposed framework of preparing, implementing and reviewing the audit process and maximizing the value of the entity.	*0.497	0.000

* The correlation is statistically significant ($\alpha \leq 0.05$)

Ho 2: There is a statistically significant effect at the level of ($\alpha \leq 0.05$) between the review of environmental sustainability accounting activities and maximizing the value of the enterprise.

To determine the level of impact of the dimensions of environmental sustainability accounting the activities on maximizing the value of the enterprise, the multiple regression test was used with the Stepwise method and the following can be inferred:

The final regression model using the Stepwise method shows that the value of maximizing the establishment representing the dependent variable is significantly and statistically significant for each of the

variables (environmental activities)

The results of the analysis showed that the coefficient of correlation was 0.374, while the limiting factor was 0.140. This means that 14% of the change in the value of maximizing the establishment is due to the effect of the independent variables. The remaining 86% is due to other factors affecting the dependent variable in maximizing the value of the enterprise.

Table 19. Results of the multiple regression analysis test for the impact of environmental sustainability accounting activities on the value of maximizing the establishment

The Dependent Variable	(R) link	selection (R ²) coefficient	F calculated	DF degrees of freedom		Level Of Significanc	Regression coefficient		T calculated	Level Of Significanc
				Regression	Residual		Fixed amount	Environmental activities		
Value Of Maximizing The Establishment	0.374*	0.140	8.76	Regression	1	0.000	Fixed amount	2.722	12.180	.000
				Residual	19		Environmental activities	.201		

Effect equation:

Plant maximization value = 2.722 + 0.201 (environmental activities)

When increasing (environmental activities) by one unit, this increases the dependent variable (maximizing the value of the establishment) by 20%.

This calls for attention to the theme (environmental activities). The researchers believe that the result of the analysis is logical and that the trend towards environmental activities is the most important for the institution in the current period to maintain sustainability.

Ho 3: There is a statistically significant effect at the level of ($\alpha \leq 0.05$) between the dimensions of the proposed framework of the review process on environmental sustainability activities and maximizing the value of the enterprise.

To determine the level of impact of the dimensions of the proposed framework (preparation for the review process, implementation of the review process, review report on sustainable development activities) combined to maximize the value of the enterprise, the researchers used the multiple regression test using the Stepwise method and can conclude the following:

The final regression model using the Stepwise method shows that maximizing the value of the enterprise representing the dependent variable is significantly and statistically significant for the next independent variable (the auditor's report on sustainable development activities).

Variables were excluded (implementation of the review process, preparation of the review process) because there is no statistically significant effect by Stepwise method with maximizing the value of the enterprise.

The results of the analysis showed that the correlation coefficient was 0.565, while the limiting factor was 0.320. This means that 32% of the change in maximizing the value of the establishment is due to the effect of the independent variable (the review report on sustainable development activities). The remaining 68% is due to other factors affecting the dependent variable in maximizing the value of the enterprise.

Table 20. Results of the multiple regression analysis test for the effect of proposed framework dimensions combined on the value of maximizing the value of the enterprise

The Dependent Variable	(R) link	selection (R ²) coefficient	F calculated	DF degrees of freedom		Level Of Significance	Regression coefficient		T calculated	Level Of Significance		
Value of maximizing the establishment	*0.565	0.320	25.35	Regression	1	0.000	Fixed amount	2.566	15.665	0.000		
							Report of the Auditor on Sustainable Development Activities	0.240			5.036	0.000
				Residual	119							

Effect equation:

Enterprise Maximization Value = 2.566 + 0.240 (Report of the Auditor on Sustainable Environmental Development Activities)

When increasing (the auditor's report on environmental sustainable development activities) by one unit increases the dependent variable (maximizing the value of the enterprise) by (0.240).

This calls on stakeholders to pay attention to the themes (reference report on environmental sustainable development activities).

Results

The results of the analytical study showed the following:

- There is a direct correlation between "the review of environmental sustainability accounting activities and the proposed framework" and "enterprise value maximization" in the same direction and it is clear that any change in the audit of environmental sustainability accounting activities is followed by a change in the value of the enterprise and in the same direction. The proposed framework for the review of environmental sustainability activities is followed by a change in the value of the enterprise and in the same direction.
- There is a statistically significant effect between "the review of the dimensions of environmental sustainability accounting activities and" enterprise value maximization". This is illustrated by the stepwise regression model. The analysis shows that when increasing environmental activities by one unit increases the dependent variable Value "of 20%, and from the point of view of the researchers it is a logical result where the trend to interest in environmental activities is more important for the institution in the current period to achieve sustainable development.
- The existence of a statistically significant impact between the "proposed framework dimensions" combined (preparation of the audit process, implementation of the review process, the auditor's report on ESD activities) on "maximizing the value of the enterprise" and using the final regression model and the use of the stepwise method, "The dependent variable is significantly affected by 32% through the independent variable" Auditor's Report on Sustainable Environmental Development Activities "
- The level of views of the participants on the proposed framework for the audit process was found to be high, indicating their awareness of the criteria and indicators for the preparation, implementation and reporting process on environmental sustainability accounting activities.
- It is also noted that the level of the views of the two researchers on maximizing the value of the enterprise is fairly high, indicating the extent to which the two researchers understand the importance of the indicators of measuring the value of the value of the establishment as a basic element or requirement for the identification, measurement and presentation of information in accordance with modern requirements and competition factors. For beneficiaries and stakeholders.
- Doing some accounting activities for sustainability without the other is not a failure of businesses to fail to fulfill their responsibilities to society but because of social, political and economic reasons.

15. Recommendations

- The need to issue special legislation to approve the audit on environmental sustainability accounting activities.
- Adopting the proposed framework by the higher authorities and recommending its application at the level of

Palestinian businesses.

- The need to adopt a review of environmental sustainability accounting activities as a key part of the audit curriculum adopted by the faculties of management and economics in Palestinian universities.

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