

## **Accounting disclosure and its relationship to environmental and social performance in support of sustainable development of sports clubs**

**\*Prof.Dr.Hassan Ahmed Atteia Alshafeay**

**\*\*Assis.Prof.Dr.Rehab Aly Amin Othman**

### **Research problem and its importance:**

Frequent use of the concept of sustainable development at the present time, and is the first to officially referred to the report of the World Commission on environment and development in 1987, this Committee was formed by a decision of the United Nations General Assembly.

And both **Ayman Fathy Algabbary(2015)**, **Mohamed Najib Zaky (2001)**, **wegorhim Roger de (2002)** that sustainable development is a broad content used to cover all issues affecting various institutions in order to maintain the level and progress of projects, and use the resources available to meet Current needs without compromising the capacity of these resources to innovate to meet future needs. (7:25) (23:60), (37:10)

**Ammar Amari recalls (2008)** citing from Edward Barber that sustainable development activity that would improve social welfare as much as possible, taking care of the natural resources available in the least amount of damage and environmental abuse. (5:4)

**In light of this reaffirmed the Arab Parliamentary Union report (2015)** the close link between environmental and social performance and sustainability reports, where both environmental and social performance of fundamental aspects of sustainable development objectives

**Both of Sayed Khamis (2011)**, **Mohamed Almabrouk Abu Zaid (2005)** confirmed that there is an increased interest from investors and shareholders to obtain environmental and social information and prompt disclosure institutions for the purpose of making investment decisions to achieve sustainable development goals. (10:35), (20:401)

**Both of Walid Naji alhayaly (2007)**, **Mahmoud Ibrahim Turki (2003)** agreed that : accounting disclosure is full publicity through menus and reports that provide data and information to its users fully and correctly and that help them make decisions. (29:23), (17:25), (39)

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\*Prof.Sports Administration Department ,Faculty Of Physical Education for Girls,Alexandria University

\*\*Assis. Prof.Sports Administration Department ,Faculty Of Physical Education for Girls,Alexandria University

**Mohamed Almabrouk Abu Zaid (2005)** mentioned that Importance of accounting disclosure provides various information on being a corporate entity to reduce uncertainty among beneficiaries to help make informed decisions. (20:481-483), (42).

**Latteif Hassan Abo ziod zayoud (2017)** mentioned types of accounting disclosure: full disclosure, fair disclosure, disclosure, appropriate disclosure. (14:17)

Accounting disclosure is on environmental and social performance portion of the necessary information which must be included in financial reports. (2:43)

**Cormier, D, I,M, Gordon & M,Magnan (2003)** define environmental disclosure as a set of information items that relate to the performance of the environmental activities of the institution and the financial implications of her past, present and future. (33:43)

**Faten Sayed Khameise(2011)** indicates that that the definition of social disclosure that it is the fulfillment towards the community to achieve prosperity. (10:31).

**Both of Nawal Emara (2011),Amin Alsayed Lutfi (2005)** confirmed the importance of accounting disclosure on environmental and social performance as follows:

Increase public confidence in the institutions that perform their duty towards the environment and society, cost reduction by using its resources as efficiently as possible, assist investors to know the policies applied by the environmental protection service and community service, and therefore rationalize their decisions relating to the enterprise. (25:270 – 273), (4:21)

There was the problem of searching from the standards set by (ISO) International Organization for Standardization (2016) in global specification for all types of public and private sector organizations in developed and developing countries For institutions and not-for-profit environmental performance were identified, social performance within these areas. (13:44)

International Federation of Accountants also confirmed (2011) (IFAC) that their present financial reports for need investors being limited to providing financial information. (3:45)

Recommends the General Assembly of the United Nations (2009) Economic Conference, see Egypt (2030) need to strengthen the status of sport in the overall development strategies and sport for sustainable development to strengthen the concepts of accounting disclosure of environmental and social performance. (13:41), (40:1)

The researchers believed that sports clubs like all institutions providing social and environmental services, have to become just that accounting thought contains only the financial side reports to environmental and social sides.

The researchers also noted that the number of investors from the Chamber of Commerce records in Alexandria around (2217) an investor, noting that Those who have interest in

investing in sports organizations main impetus in (201) an investor only equivalent (9.06%) This percentage is small, not in line with modern management thought.

The researchers conducted a preliminary survey of some members of the Board of Directors of sports clubs and numbered (9) lack of standard methods to define related parties Club activities toward environmental and social performance, and there's no knowing what the importance of accounting disclosure, researchers also study A second reconnaissance some investors in the field of sports and numbered (2) investors, came their results confirm that accounting disclosure of environmental and social performance contribute to rationalization decisions and maximize the competitiveness of club sports. As well as through access to the findings and recommendations of previous studies such as the study of **Global reporting initiative (36) (2013)**, **Cromer Cormier, D (2012) (32)** **Benign Mohamed Abdul Majid (2011) (12)**, **Edu.B (2009) (35)**, **Ismail Mahmoud Ismail (2008) (13)** that emphasize the importance of accounting disclosure on environmental and social performance to enable analysts to get a full picture on the information content of those activities which serves investors in take Resolutions.

It also recommends that the study of **Moemen Elsayed Mohamed (2016) (18)** the need to expedite the issuance of an accounting standard for disclosure of environmental and social performance and the ways of sustainable development. That's what they pay towards this research

Accounting disclosure and its relationship to environmental and social performance in support of sustainable development of sports clubs

**The research aim:**

Identifying the accounting disclosure and its relationship to environmental and social performance in support of sustainable development of sports institutions through current situation recognition performance for accounting disclosure on environmental and social performance in sports clubs, accounting disclosure of environmental performance to support Sustainable development objectives, accounting disclosure on social performance in support of sustainable development objectives.

**The research procedures:** research methodology:

using descriptive survey of manageable nature of research. Society and a sample search:

-**senior management:** (58) from the members of the boards of sports clubs in question were chosen the way intentional.

-**Supervisory management:** executives and their number (11) directors, and directors of sports activities and clubs (6) Directors of the total number of members of supervisory management (17)

-**Executive Management:** specialists, athletes with those clubs in question and (82) Math specialist.

-**Entrepreneurs and investors,** included the number (22)

**Data collection tools:** researchers designed two questionnaire forms.  
 Scientific transactions of two questionnaire forms.  
 coefficient of internal consistency

**Table (1) coefficient of internal consistency of questionnaire forms**

Statement .N	coefficient of internal consistency	Statement .N	coefficient of internal consistency			Statement .N	coefficient of internal consistency		
First sub theme			Second subtheme			Third sub theme			
Serial	Clubs application n=26	Investors form n=7	Serial	Clubs application n=26	Investors form n=7	Serial	Clubs applicati on n=26	Investors form n=7	
1	**0.798		9			21/3	**0.762	*0.693	
2			1/9	**0.727		22			
1/2	**0.668	*0.734	2/9	**0.643		23	**0.723	*0.792	
2/2	**0.739	*0.721	3/9	**0.764		24			
3/2	**0.730	*0.683	4/9	**0.710		1/24	**0.580		
4/2	**0.805	*0.668	5/9	**0.594	*0.702	2/24	**0.729	**0.802	
5/2	**0.715	*0.689	10	**0.710		3/24	**0.806		
6/2	**0.590	*0.730	11	**0.803	*0.718	25	**0.721	*0.678	
7/2	**0.644	**0.812	12	**0.649	*0.674	26			
3			14	****0.646	*0.732	1/26	**0.676	*0.783	
1/3	**0.764		15	**0.704	*0.692	2/26	**0.653	*0.731	
2/3	**0.583		16	**0.682	*0.717	3/26	**0.754	*0.727	
4	**0.650		17	**0.676	*0.753	27	**0.590		
5	**0.725	*0.689	18			28	**0.583		
6	**0.675		1/18	**0.739	*0.666	29			
7	**0.655	*0.745	2/18	**0.729	*0.796	1/29	**0.644		
8			3/18	**0.662	*0.731	2/29	**0.685		
1/8	**0.589		19			3/29	**0.765		
2/8	**0.673		19/1	**0.777	*0.679	4/29	**0.741		
3/8	**0.714		19/2	**0.583	*0.695	5/29	**9,724		
4/8	**0.592		20			6/29	**0.673		
0,487	**0.647		20/1	**0.685	*0.741	7/29	**0.638		
6/8	**0.622	*0.719	20/2	**0.662	*0.675	8/29	**0.662		
7/8	**0.724	*0.759	20/3	**0.595	*0.695	9/29	**0.729		
8/8	**0.706	*0.716	20/4	**0.752	*0.681	10/29	**0.597		
9/8	**0.674	*0.750	21			11/29	**0.667		
10/8	**0.674	*0.712	21/1	**0.646	*0.682				
11/8	**0,739	**0.809	21/2	**0.728	*0.742				

\*\*Significant with 0,01equal 0,487

\*Significant with 0,05 equal 0,381

Illustrated by a table (1) that all values of the correlation coefficient of the questionnaire are honesty ranging between (\*0.583: \*0.805)

**Second: Alpha kronbak stability**

**Table (2) Alpha kronbak coefficient for accounting disclosure questionnaire sub themes and environmental and social performance in support of sustainable development of sports clubs**

Sub themes	Alpha kronbak coefficient n = 26		Alpha kronbak coefficient n = 7	
	For sub themes	For the questionnaire at all	For sub themes	For the questionnaire at all
<b>First sub themes</b> :recognize the current status of accounting disclosure performance about environmental &social performance in the sportive clubs	<b>0,718</b>	<b>0,796</b>	<b>0.744</b>	<b>0.804</b>
<b>Second sub theme</b> : accounting disclosure about environmental performance to support the sustainable development aims	<b>0,736</b>		<b>0.721</b>	
<b>Third sub themes</b> : accounting disclosure about social performance to support the sustainable development aims	<b>0,749</b>		<b>0.739</b>	

Illustrated by a table (2) to factor all of dimension and high axis ranging between (0.718:0.796)

**Statistical transactions:**–frequencies, percentages, Q2 among groups, total approvals, correlation coefficient, Alpha kronbak stability

**Presentation and discussion of results: first: presentation and discussion of the first questionnaire for administrative levels of sports clubs: table (3) occurrence and percentage and statistical semantics for responses of three administrative levels (supreme, middle and Executive) sub theme statements 1: identify the current status of the performance of accounting disclosure on environmental and social performance in sports clubs n = 123**

Serial	Statement content	Supreme Administration n=47				Middle Administration n=15				Executive Administration n=61				Total sample n=123				
		yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	Arrangement
1-	A strategy will be prepared for club according to mission & vision ,support environmental & social performance	45	2	39,34	95,24	14	1	11,27	93,33	41	20	7,23	67,21	100	23	48,20	81,30	
2-	The club administration acts in an effective frame related to accounting disclosure																	
1/2	The club aims	47	0		100,00	14	1	11,27	93,33	40	21	5,92	65,57	101	22	50,74	82,11	1
2/2	Activities related to environmental performance	42	5	29,13	89,36	12	3	5,40	80,00	39	22	4,74	63,93	93	30	32,27	75,61	6
3/2	Activities related to social performance	45	2	39,34	95,74	12	3	5,40	80,00	38	23	3,69	62,30	95	28	36,50	77,24	4
4/2	Policies & procedures related to environmental & social dimensions	41	6	26,06	87,23	14	1	11,27	93,33	44	17	11,95	72,13	99	24	45,73	80,49	2
5/2	Environmental & social hazards	40	7	23,17	85,11	11	4	3,27	73,33	40	21	5,92	65,57	91	32	28,30	73,98	7
6/2	Control laws of environmental & social performance	39	8	20,45	82,98	9	6	0,60	60,00	46	15	15,75	75,41	94	29	34,35	76,42	5
7/2	Financial reports related to environmental & social performance	36	11	13,30	76,60	10	5	1,67	66,67	50	11	24,93	81,97	96	27	38,71	78,05	3
3	The club administration perform the accounting disclosure about environmental & social performance according to																	
1/3	Identified rules & laws control the work	41	6	26,06	87,23	14	1	11,27	93,33	56	5	42,6	91,80	111	12	79,58	90,24	1

												4						
2/3	Systems & regulations issued about sports organizations	23	24	0,02	48,94	7	8	0,07	46,67	29	32	0,15	47,54	59	64	0,20	47,97	2
4	The club administration can obtain information related to environmental & social performance in the suitable time	41	6	26,06	87,23	12	3	5,40	80,00	58	3	49,59	95,08	111	12	79,68	90,24	
5	The club administration clarifies the legal frame of environmental & social performance to whom it may concern to help them to make the investing decision	43	4	32,36	91,49	13	2	8,07	86,67	55	6	39,36	90,16	111	12	79,68	90,24	
6	The club administration trends to realize balance between stockholders satisfaction and benefits as an aim of the sustainable development	44	3	34,77	93,62	14	1	11,27	93,33	59	2	53,26	96,72	117	6	100,17	95,12	
7	The club administration encourages cooperation with other organizations to support environmental & social performance to realize sustainable development	39	8	20,45	82,98	13	2	8,07	86,67	39	22	4,74	63,93	91	32	28,30	73,98	

Q2 with 0,05=3,84

Illustrated by table (3) of the first axis phrases: Learn about the current state of performance of the accounting disclosure on environmental and social performance by moral differences between sports clubs search categories responses to all expressions of the first subtheme at (0.05) where Kay value ranged between (28.30:100.17) Except for the ferry (3/2) with squared value (0.20)

Search sample groups agreed on terms of numbers (1, 4, 5, 6, 7) ranged between (73.98:95.12%) The Club's strategy should be prepared according to the vision and specific message supports environmental and social performance, Club Management encourages cooperation with other agencies to support environmental and social performance, attention to clarify the legal framework for environmental

and social performance to help investment decision, Club Management to balance profit and client satisfaction as one of the objectives of sustainable development

The results of a study recommends **Magdi Meligy Abdullah Hakim (2012) (15)** of the importance of increased awareness and need for disclosure of environmental and social performance for its positive role in achieving sustainable development objectives

Study **Abu bakre Navies (2000) (30)** recommends need to take into account the recommendations of the Commission on sustainable development regarding the environmental and social performance.

Sample research groups also agreed on the ferry (2) ranged between (73.98:82.11%) To manage the Club in an effective framework of accounting disclosure of environmental and social performance, including the Club's goals, policies and procedures related to environmental and social dimension.

**Mohamed Abdel Allah study recommends Mahmud (2013) (19)** that he should work to develop a binding legal text to disclose environmental and social information. As for the expression (3/1), (3/2) search sample categories agreed by (90.24%) (47.97%) Straight to the club administration accounting disclosure on environmental and social performance in accordance with the laws and specific legislation governing work rules and regulations issued by sports bodies.

**Study of Osman Zyad Ashour (2008) (26)** recommends need to work on the enactment of the necessary institutions in accounting disclosure.



**Table (4) Frequencies ,percentage rate, Statistical significance related to responses of the third administrative levels (supreme, , middle and Executive) on the second sub theme statements :Accounting disclosure about environmental performance to support sustainable development aims n=123**

Serial	Statement content	Supreme administration n=47				Middle administration n=15				Executive administration n=61				Total sample n=123				
		yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	Arrangement
8	The Club's Board of Directors recognizes the importance of accounting disclosure of environmental performance, such as:																	
1/8	Contribution to support environmental and sustainable development.	41	6	26,06	87,23	12	3	5,40	80,00	44	17	11,95	72,13	97	26	40,98	78,86	7
2/8	Improve the strength of the Club's financial center	42	5	29,13	89,36	13	2	8,07	86,67	59	2	53,26	96,72	114	9	89,63	92,68	4
3/8	Provide non-financial information to support reporting and financial information.	39	8	20,45	82,98	9	6	0,60	60,00	42	19	8,67	68,85	90	33	26,41	73,17	9
4/8	Help the Club to achieve sustainable development goals through its accounting disclosure of environmental performance.	31	16	4,79	65,96	11	4	3,27	73,33	50	11	24,93	81,97	92	31	30,25	74,80	8
5/8	Identifying environmental damage affecting sustainable development objectives	40	7	23,17	85,11	12	3	5,40	80,00	52	9	30,31	85,25	104	19	58,74	84,55	6
6/8	Cared greenery and landscaping to minimize damage	43	4	32,36	91,49	15	0	15,00	100,00	59	2	53,26	96,72	117	6	100,17	95,12	1
7/8	Maintain renewable energy sources to run the stadiums at the facility at night.	30	17	3,60	63,83	10	5	1,67	66,67	41	20	7,23	67,21	81	42	12,37	65,85	10
8/8	Efficient infrastructure for sanitation	41	6	26,06	87,23	13	2	8,07	86,67	53	8	33,20	86,89	107	16	67,33	86,99	5
9/8	Waste management and recycling for economic opportunities	40	7	23,17	85,11	11	4	3,27	73,33	56	5	42,64	91,80	107	16	67,33	86,99	5
10/8	Increase investor confidence in the efficiency of the Club.	45	2	39,34	95,74	15	0	15,00	100,00	55	6	39,36	90,16	115	8	93,08	93,50	3
11/8	Rationalization of decisions	43	4	32,36	91,49	16	0	15,00	100,00	58	3	49,59	95,08	116	7	96,59	94,31	2

	investors club.																		
<b>9</b>	Awareness of the importance of accounting disclosure of environmental performance by the Club for each of:																		
<b>1/9</b>	Supreme administration	42	5	29,13	89,36	14	1	11,27	93,33	55	6	39,36	90,16	111	12	79,68	90,24	2	
<b>2/9</b>	Middle administration	38	9	17,89	80,85	13	2	8,07	86,67	50	11	24,93	81,97	101	22	50,74	82,11	4	
<b>3/9</b>	Users of information Executive Management	32	15	6,15	68,09	11	4	3,27	73,33	48	13	20,08	78,69	91	32	28,30	73,98	5	
<b>4/9</b>	Contagious lists and financial reports.	40	7	23,17	85,11	12	3	5,40	80,00	51	10	27,56	83,61	103	20	56,01	83,74	3	
<b>5/9</b>	Investors	44	3	35,77	93,62	14	1	11,27	93,33	58	3	49,59	95,08	116	7	96,59	94,31	1	
<b>10</b>	Relying on reports on an ongoing basis to support the accounting disclosure of environmental performance.	22	25	0,19	46,81	6	9	0,60	40,00	29	32	0,15	47,54	57	66	0,66	46,34		
<b>11</b>	Relying on reports on an ongoing basis to support the accounting disclosure of environmental performance.	22	25	0,19	46,81	6	9	0,60	40,00	29	32	0,15	47,54	57	66	0,66	46,34		
<b>12</b>	Financial reports are prepared for accounting disclosure in the light of environmental reports.	21	26	0,63	44,68	7	8	0,07	46,67	27	34	0,28	44,26	55	68	1,37	44,72		
<b>13</b>	Track club management principle of accounting disclosure about all practices related to environmental performance	33	14	7,68	70,21	10	5	1,67	66,67	40	21	5,92	55,57	83	40	15,03	67,48		
<b>14</b>	Club Management is committed to environmental legislation for achieving sustainable development goals	37	10	15,51	78,72	11	4	3,27	73,33	41	20	7,23	67,21	89	34	24,59	72,36		
<b>15</b>	There is a legislative obligation to senior management the need for accounting disclosure of environmental performance	22	25	0,19	46,81	6	9	0,60	40,00	25	38	1,98	40,98	53	70	2,35	43,09		
<b>16</b>	The State enacts legislation obliges sports clubs in accounting disclosure of environmental performance.	18	29	2,57	38,30	6	9	0,60	40,00	22	39	4,74	36,07	46	77	7,81	37,40		
<b>17</b>	Increasing the degree of competition between sports clubs led to ignore attention	32	15	6,15	68,09	11	4	3,27	73,33	45	16	13,79	73,77	88	35	22,84	71,54		
<b>18</b>	Environmental information is																		

	available inside the Club:																	
<b>1/18</b>	Trapping.	38	9	17,89	80,85	10	5	1,67	66,67	50	11	24,93	81,97	98	25	43,33	79,67	3
<b>2/18</b>	Fairness	43	4	32,36	91,49	14	1	11,27	93,33	57	4	46,05	93,44	114	9	89,63	92,68	1
<b>3/18</b>	Comparability	37	10	15,51	78,72	9	6	0,60	60,00	55	6	39,36	90,16	101	22	50,74	82,11	2
<b>19</b>																		
<b>1/19</b>	Show only quantitative data on performance.	42	5	29,13	89,36	14	1	11,27	93,33	55	6	39,36	90,16	111	12	79,68	90,24	19
<b>2/19</b>	Descriptive data for advertising.	36	11	13,30	76,60	12	3	5,40	80,00	52	9	30,31	85,25	100	23	48,20	81,30	2
<b>20</b>	Department of environmental disclosure Club through the following:																	
<b>1/20</b>	All available accounting information disclosure.	40	7	23,17	85,11	11	4	3,27	80,00	52	9	30,31	85,25	100	23	48,20	81,30	2
<b>2/20</b>	Disclose the minimum information required accounting "disclosure".	43	4	32,36	91,49	13	2	8,07	86,67	42	19	8,67	68,85	98	25	43,33	79,67	2
<b>3/20</b>	Disclosure of information in such a way as to ensure equal access to all users, without a bias to a particular contact	42	5	29,13	89,36	12	3	5,40	80,00	40	21	5,92	65,57	94	29	34,35	76,42	3
<b>4/20</b>	For mandatory disclosure in accordance with the prescribed rules.	34	13	9,38	72,34	12	3	5,40	80,00	39	22	4,74	63,93	85	38	17,96	69,11	4
<b>21</b>	The club management to disclose environmental performance through the following means:																	
<b>1/21</b>	Electronically via the Internet.	32	15	6,15	68,09	9	6	0,60	60,00	38	23	3,69	62,30	79	44	9,96	64,23	3
<b>2/21</b>	Meetings	40	7	23,17	85,11	14	1	11,27	93,33	49	12	22,44	80,33	103	20	56,01	83,74	1
<b>3/21</b>	Newspaper s& magazines	36	11	13,30	76,60	13	2	8,07	86,67	48	13	20,08	78,69	97	26	40,98	78,86	2
<b>22</b>	Club employees have skills of environmental accounting disclosure process	39	8	20,45	82,98	14	1	11,27	93,33	41	20	7,23	67,21	94	29	34,35	76,42	

Q2 significant with 0,05=3,84

Illustrated by a table (4) and your second terms: accounting disclosure of environmental performance to support sustainable development objectives moral differences between the responses of search categories for all the words of the second axis at (0.05) where Q2 value ranged between (7.81:100.17) except phrases numbers (10, 11, 12 , 15) with Q2 value between (0.66:2.35)

Search sample groups agreed on the ferry (8) ranged between (65.85:95.12%) The Club Board realizes the importance of accounting disclosure of environmental performance.

Both findings of **Alfadi Jamal indicate Almoayed (2017) (13)** that includes the most important activities that will preserve the environment and prevent environmental degradation, as the economy in the use of raw materials and energy sources.

**Ahmed Mohamed Almalha(2017)**assured that collection and waste management is one of the important processes that would preserve the environment. (2:26)

**Reda Ibrahim Saleh's survey study (2009)** confirmed that there were a direct link correlation statistical significance between the accounting disclosure of environmental performance in financial reports and between each of the rationalization of investors ' decision.

Research sample categories also agreed about the term (9) ranged between (73.98:94.31%) That awareness of the importance of accounting disclosure of environmental performance by the Club of investors, senior management, financial reports and statements preparers middle management, executive management information users.

**Othman Zyad Ashour study (2008)(26)** recommends the need to sensitize managers and entrepreneurs of the importance of disclosure in the financial lists.

As for the phrases numbers (10, 11, 12, 15) search sample categories agreed low percentage ranged between (43.09:46.34) that rely on continuous reports to support the accounting disclosure of environmental performance at the Club, relying on reports on an ongoing basis to support the accounting disclosure about The environmental performance of the Club.

**Cormier, D, I,M, Gordon & M,Magnan confirms** Need to disclose environmental and social information on secondary financial reports to achieve the desires of investors and other stakeholders.

Either on statements numbers (13, 14, 17) were positive opinions ranged between (67.48:72.36%) Club Management is committed to environmental legislation for achieving sustainable development goals, increasing the degree of competition between sports clubs led to ignore the attention to environmental issues.

And the statement (16) search sample categories agreed by low (37.40%) To enact legislation and State legislation requiring sports clubs in accounting disclosure of environmental performance.

Both of the study of **Moemen Farahat Elsayed Mohamed (2016) (18)** , **Mohamed Adullah Mahmoud (2013) (21)** recommend Need to work out a binding legal text to disclose environmental and social information of organizations.

As the statement (18) about an agreement between ranged (79.67:92.68%) For all categories of research that environmental information is characterized by neutrality, comparability and appropriate.

Study results of **Mohamed Mohamed Rezeq Ashry s (2011) (22)** indicates that there are standards of environmental information must be "appropriate understanding and assimilation, neutrality, comparability for display on the public beneficiaries and investors.

While the statement (19) indicates the sample rate (90.24%) (81.30%) Straight to the club management accounting disclosure of environmental performance in their annual financial reports through descriptive data to advertise and show only quantitative data on performance. Study recommends **Arif Abdullah Abdul Karim (2003) (6)** institutions must follow a comprehensive disclosure method includes descriptive and quantitative information.

It is clear from the statement (20) agreement search categories (69.11:81.30%) The club management environmental disclosure through all available accounting information disclosure, disclose the minimum information required accounting "disclosure",

Enase confirms Mohamed Fawaz (2012) confirms that there are many types of disclosure and the enterprise chose the best types to suit the nature of the beneficiary. (8:21)

As can be seen from the ferry (21) search sample categories agreement by consent of faculty ranged between (64.23:83.74%) the club management to disclose environmental performance through Meetings, newspapers and magazines, electronically via the Internet

As for the statement (22) were positive opinions of all search categories by consent of faculty (76.42%) That Club workers have skills in environmental accounting disclosure process.

**Study of Othman Zyad Ashour (2008) (26)** recommends the need for institutions to develop their capabilities and skills and to increase their knowledge of the application of accounting disclosure.

**Table (5) frequencies , percentage and statistical significances for responses of three administrative levels (supreme, middle and Executive) about the third sub theme statements: accounting disclosure on social performance to support sustainable development objectives n=123**

Serial	Statement content	Supreme administration n=47				Middle administration n=15				Executive administration n=61				Total sample n=123				
		yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	yes	No	Q2	Agreement %	Arrangement
23	There are specific criteria and postings from the club management committed accounting disclosure on social performance	31	16	4,79	65,96	11	4	3,27	73,33	35	26	1,33	57,38	77	46	7,81	62,60	
24	Club Management is aware that the accounting disclosure on social performance improves the mental image of the Club in front of everyone:																	
1/24	Stakeholders all public assembly members.	43	4	32,36	91,49	13	2	8,07	86,67	53	8	33,20	86,89	109	14	73,37	88,62	2
2/24	Investors	45	2	39,34	95,74	13	2	8,07	86,67	57	4	40,05	93,44	115	8	93,08	93,50	1
3/24	Employees of the various levels.	41	6	26,06	87,23	12	3	5,40	80,00	47	14	17,85	77,05	100	23	48,20	81,30	3
25	Track club management information policy to sensitize the community contributions towards social activities.	38	9	17,89	80,85	11	4	3,27	73,33	38	23	3,69	62,30	87	36	21,15	70,73	
26	Accounting disclosure is measured about social performance within the Club through:																	
1/26	Vision to achieve sustainable competitive advantage.	43	4	32,36	91,49	14	1	11,27	93,33	60	1	57,07	98,36	117	6	100,17	95,12	1
2/26	Opportunities and strengths to upgrade social services	44	3	35,77	93,62	13	2	8,07	86,67	55	6	39,36	90,16	112	11	82,93	91,06	3
3/26	Study of the risks to the achievement of the objectives of the Club	45	2	39,34	95,74	14	1	11,27	93,33	54	7	36,21	88,52	113	10	86,25	91,87	2
27	The club administration know that the accounting disclosure about social performance connects between stakeholder satisfaction level about services and benefits	46	1	43,09	97,87	14	1	11,27	93,33	60	1	57,07	98,36	120	3	111,29	97,56	

	that the club obtained																	
28	The club administration commits of the employees rights in all administrative levels and realize the professional safe	47	0		100,00	13	2	8,07	86,67	54	7	36,21	88,52	114	9	89,63	92,68	
29	Social performance practices elements will be disclosed within club as a vital request to realize sustainable development representing in:																	
1/29	Sportive care	44	3	35,77	93,62	13	2	8,07	86,67	58	3	49,59	95,08	115	8	93,08	93,50	1
2/29	Donets of non benefit organizations	39	8	20,45	82,98	14	1	11,27	93,33	48	13	20,08	78,69	101	22	50,74	82,11	4
3/29	Support for typical campaigns	40	7	23,17	85,11	12	3	5,40	80,00	41	20	7,23	67,21	93	30	32,27	75,61	6
4/29	A special program for health & safe of the club employees	40	7	23,17	85,11	11	4	3,27	73,33	38	23	3,69	62,30	89	34	24,59	72,26	8
5/29	Giving transportations means for members & employees	28	19	1,72	59,57	9	6	0,60	60,00	21	40	5,92	34,43	58	65	0,40	47,15	10
6/29	Training programs for all employees in all administrative levels	39	8	20,45	82,98	13	2	8,07	86,67	29	32	0,15	47,54	81	42	12,37	65,85	9
7/29	Adapting sports talents in the club	38	9	17,89	80,85	14	1	11,27	93,33	50	11	24,93	81,97	102	21	53,34	82,93	3
8/29	Human rights care program	37	10	15,51	78,72	10	5	1,67	66,67	45	16	13,79	73,77	92	31	30,25	74,80	7
9/29	Employing special needs persons program	43	4	32,36	91,49	10	5	1,67	66,67	46	15	15,75	75,41	99	24	45,73	80,49	5
10/29	Presenting jobs for graduates	43	4	32,36	91,49	11	4	3,27	73,33	47	14	17,85	77,05	101	22	50,74	82,11	4
11/29	Women`s employing	44	3	35,77	93,62	11	4	3,27	73,33	50	11	24,93	81,97	105	18	61,54	85,37	2

Q2 significant with 0,05=3,84



Illustrated by table (5) on the third axis statements: accounting disclosure on social performance in support of sustainable development objectives moral differences between the responses of search categories for all the words of the third sub theme at (0.05) where Kay value ranged between (7.81:111.29) except phrase (29/5) where Q2 value came (0.40)

Illustrated by phrases (23, 25, 27, 28) the search categories by percentage ranged between (62.60:97.56%) There are specific criteria and postings from the club management committed accounting disclosure on social performance, club management to accounting disclosure on social performance linking beneficiary satisfaction level about services and profits generated by the Club

Recommended study **Magdi meligy Abdull Hakim (2012) (15)** of the need to increase awareness of the importance of accounting disclosure by the concerned authorities to issue indicative criteria to achieve competitive advantages for businesses.

As for the term (24) came a positive search categories by opinions ranged between (81.30:93.50%) realize the club management accounting disclosure on social performance improves the mental image of the Club in front of investors.

Denis Comier Des & Marier Josee Ledoux studies confirm that (2011) (34) Environmental performance and the social good works to improve visibility and reputation in the community.

While the statement (26) agreement search categories by ranged between (91.06:95.12%) to measure the accounting disclosure through social performance within the Club through vision to achieve sustainable competitive advantage, examining the risks to the achievement of the objectives of the Club

The Study of **Arif Abdullah Abdul Karim (2003) (6)** recommends that it is necessary to make the disclosure and institutions studying the market risks of all types to gain the confidence of the parties .

Regarding the statement (29) positive search categories agreed on all sub-phrases by ranged between (65.85:93.50%) He disclosed elements of social performance practices within the Club as a vital requirement for achieving sustainable development

**Mohamed Salem Alulu study recommends (2009) (24)** the need for training courses in accounting disclosure and financial reporting

The researchers believed that sports clubs management must meet the requirements of Club employees to improve their conditions in General and for achieving sustainable development objectives.

**Second: presentation and discussion of the second questionnaire for investors:**

**Table (6) frequencies , percentage and statistical semantics for investors responses to first subtheme statements: recognize t the current state of performance of the accounting disclosure on environmental and social performance in sports clubs  
n = 17**

Serial	Statement content	Yes	No	Q2	Agreement %	Arrangement
<b>1-</b>	Club management works in an effective framework of accounting disclosure of environmental and social performance, including:					
<b>1/1</b>	The club aims	14	3	*7,12	82,35	1
<b>2/1</b>	Activities related to environmental performance	10	7	0,53	58,82	3
<b>3/1</b>	Activities related to social performance	11	6	1,74	64,71	2
<b>4/1</b>	Policies & procedures related to environmental & social dimensions	7	10	0,53	41,18	5
<b>5/1</b>	Environmental & social hazards	7	10	0,53	41,18	5
<b>6/1</b>	Control laws of the environmental & social performance	8	9	0,06	47,06	4
<b>7/1</b>	Financial reports related to environmental & social performance	6	11	1,47	35,29	6
<b>2</b>	The club management give attention to clarify the legal framework for environmental and social performance to stakeholders to help them make investment decision	6	11	1,47	35,29	
<b>3</b>	Club Management encourages cooperation with other agencies to support environmental and social performance of sustainable development	10	7	0,53	58,82	

Q2 significant with 0,05=3,84

Illustrated by table (6) for the first axis: Learn about the current state of performance of the accounting disclosure on environmental and social performance in

sports clubs lack moral differences between investor responses to all statements of the first subtheme at (0.05) where Q2 significant with 0,05=3,84

value ranged between (0.06:1.47) except the statement (1/1) with Q2 value (7.12)\*

Illustrated by the statement (1) consensus by investors ranged between (35.29:82.35%) To manage the Club in an effective framework of accounting disclosure of environmental and social performance

**Denis Comier Des & Marier Josee Ledoux (2011) (34), Hanaa Alheneaty, Enaam Hassan (2012) (29)** recommend organizations to work to use accounting disclosure to give assurance concerns for investors.

As for the statements (2, 3) were investors ' responses (35.29%), (58.82%) respectively on the club management care to clarify the legal framework for environmental and social performance to stakeholders to help them make investment decision .

Study of **Moemen Farahat Alsayed recommends (2016) (18), Mohamed Salem Lulu (2009) (20)** recommend the need for institutions to apply the accounting for environmental and social performance in all its aspects.

**Table (7) frequencies , percentage and statistical semantics for investors responses to second subtheme statements: the accounting disclosure about environmental performance to support sustainable development clubs n = 17**

Serial	Statement content	Yes	No	Q2	Agreement %	Arrangement
<b>4</b>	The Club's Board of Directors recognizes the importance of accounting disclosure of environmental performance representing in:					
<b>1/4</b>	Observe greenery and landscaping to minimize environmental damage.	12	5	2,88	70,59	2
<b>2/4</b>	Maintain renewable energy sources to run the stadiums at the facility at night.	11	6	1,47	64,71	3
<b>3/4</b>	Efficient infrastructure for sanitation.	13	4	*4,76	76,47	1
<b>4/4</b>	Waste management and recycling for economic opportunities	10	7	0,53	58,82	4
<b>5/4</b>	Increase investor confidence in the efficiency of the Club.	13	4	*4,76	76,47	1
<b>6/4</b>	Rationalization of decisions investors Club	13	4	*4,76	76,47	1
<b>5</b>	Awareness of the importance of accounting disclosure of environmental performance by the Club for investors	10	7	0,53	58,82	
<b>6</b>	Financial reports are prepared for accounting disclosure in the light of environmental reports.	8	9	0,06	47,06	
<b>7</b>	Track club management principle of accounting disclosure about all practices related to environmental performance.	8	9	0,06	47,06	
<b>8</b>	Club Management is committed to environmental legislation for achieving sustainable development goals	9	8	0,06	52,94	
<b>9</b>	There is a legislative obligation to senior management the need for accounting disclosure of environmental performance.	7	10	0,53	41,18	
<b>10</b>	The State enacts legislation obliges sports clubs in accounting disclosure of environmental performance	7	19	0,53	41,18	
<b>11</b>	Increasing the degree of competition between sports clubs led to ignore environmental issues	12	5	2,88	70,59	
<b>12</b>	Environmental information is available inside the Club:					
<b>1/12</b>	Trapping	10	7	0,53	58,82	1
<b>2/12</b>	Impartial.	9	8	0,06	52,94	2
<b>3/12</b>	Comparatively	10	7	0,53	58,82	1
<b>13</b>	The club management accounting disclosure of environmental performance in their annual financial reports by:					
<b>1/13</b>	Show only quantitative data on performance.	7	10	0,53	41,18	2
<b>2/13</b>	Descriptive data for advertising.	10	7	0,53	58,82	1
<b>14</b>	Department of environmental disclosure Club through the following:					
<b>1/14</b>	All available accounting information disclosure.	6	11	1,47	35,29	3
<b>2/14</b>	Disclose the minimum information required accounting "disclosure".	10	7	0,53	58,82	2
<b>3/14</b>	Disclosure of information in such a way as to ensure equal access to all users, without a bias to a particular side	10	7	0,53	58,82	2
<b>4/14</b>	Mandatory disclosure in accordance with the relevant law stipulated	11	6	1,47	64,71	1
<b>15</b>	The club management to disclose environmental performance through the following means:					
<b>1/15</b>	Electronically via the Internet	11	6	1,47	64,71	2
<b>2/15</b>	Meetings	13	4	*4,76	76,47	1
<b>3/15</b>	Newspapers &Magazines	10	7	0,53	58,82	3

\*Q2 with 0,05=3,84

Illustrated by table (7) occurrence and percentage and total approval ratio squared for investors ' responses on the second axis statements: accounting disclosure of environmental performance in sports clubs to support sustainable development goals lack moral differences between investor responses to all Second language at a level (0.05) where Kay value ranged between (0.06:2.88) except phrases numbers (4/3, 4/5, 4/6, 15/2), where the squared came with the same value (\*4.76)(\*

Evidenced by the statement (4) an agreement by investors ' opinions ranged between (58.82:76.47%) To recognize the importance of the Club's Board of Directors accounting disclosure of environmental performance.)

Concerning statements (5:11) were positive by investors ' opinions ranged between (41.8:70.59%) That increasing the degree of competition between sports clubs led to ignore environmental issues, awareness of the importance of accounting disclosure of environmental performance by the Club for investors, the club management is committed to environmental legislation for achieving sustainable development objectives. Results from the study of both of **Simnett R(2009) (38)**, **Christopher B Bebbington(2002) (31)**that Accounting for environmental performance is a system to produce information about the environmental performance of the facility serve stakeholders in making decisions.

Regard to the statement (12) Investor have agreed to consent rate ranged from College (52.94:58.82%) To environmental information are available inside the Club with neutrality, trapping, comparability.

As for the statement (13) was positive by investors (41.18:58.82%) that the club management accounting disclosure of environmental performance in their annual financial reports.

**Mahmoud Hassan Abdul Majid notes (2006)** that there are two ways of disclosure arising from activities related to environmental and social performance, including descriptive reports, reports of quantity. (25:30–32).

As seen from the ferry (14) agreement by investors ranged between College agreement (35.29:64.71%) To manage environmental disclosure Club through mandatory disclosure in accordance with the relevant law stipulated

**Mahmoud Hassan Abdul Majid notes (2006)** that information disclosure methods relating to environmental and social performance is noticed on the encouragement of

organizations who recognize that current financial statements are insufficient for disclosure. (25:29) about the term (15) agreement by investors deal ranged between (58.82:76.47%) The club management to disclose environmental performance through meetings, electronically via the Internet, newspapers and magazines

**Table (8) frequencies , percentage and statistical semantics for investors responses to the third subtheme statements: the accounting disclosure about environmental performance to support sustainable development clubs n = 17**

Serial	Statement content	Yes	No	Q2	Agreement %	Arrangement
16	There are specific criteria and postings from the club management committed accounting disclosure on social performance	10	7	0,53	58,82	
17	Club Management is aware that the accounting disclosure on social performance improves the mental image of the Club in front of investors.	12	5	2,88	70,59	
18	Track club management information policy to sensitize the community contributions towards social activities	13	4	4,76	76,47	
19	Accounting disclosure is measured about social performance within the Club through:					
1/19	Future Vision to achieve sustainable competitive advantage.	14	3	*7,12	82,35	3
2/19	Opportunities and strengths to upgrade social services	15	2	*9,94	88,24	2
3/19	Study of the risks to the achievement of the objectives of the Club	16	1	*13,34	94,12	1

\*Q2 with  $0,05=3,84$

Illustrated by table (8) to the third axis: accounting disclosure on social performance sports clubs to support sustainable development goals lack significant differences between investors ' responses to statements numbers (16, 17, 18) at level (0.05) where Kay value ranged between (0.53:4.76), either on Bara (19) illustrated and moral differences where squared came ranging (7.12 \*: 13.24)

Illustrated by the statements number (16:18) consensus by investors ranged between (58.82:76.47%) Track club management information policy to sensitize the community contributions towards social activities, club management is aware that the accounting disclosure on social performance improves the mental image of the Club in front of investors.

The results of a study of **Mohamed Hussein Ahmed (2000) (21)** confirms need to reach a fair of environmental activities check out trust and objectivity in its results.

Clarified from the ferry (19) came by investors ' responses ranged between (82.35:94.12%) To measure social performance accounting disclosure within the Club

by examining the risks, opportunities and strengths to upgrade social services, so as to achieve a sustainable competitive advantage.

Study results of both **of Isam Eddin Mohamed Metwaly (2005) (9), Abdel Nasser Mohamed Darwish (2007) (11)** indicates that there is a direct correlation between accounting disclosure and environmental performance, and both rationalize investment decisions and maximize the competitiveness.

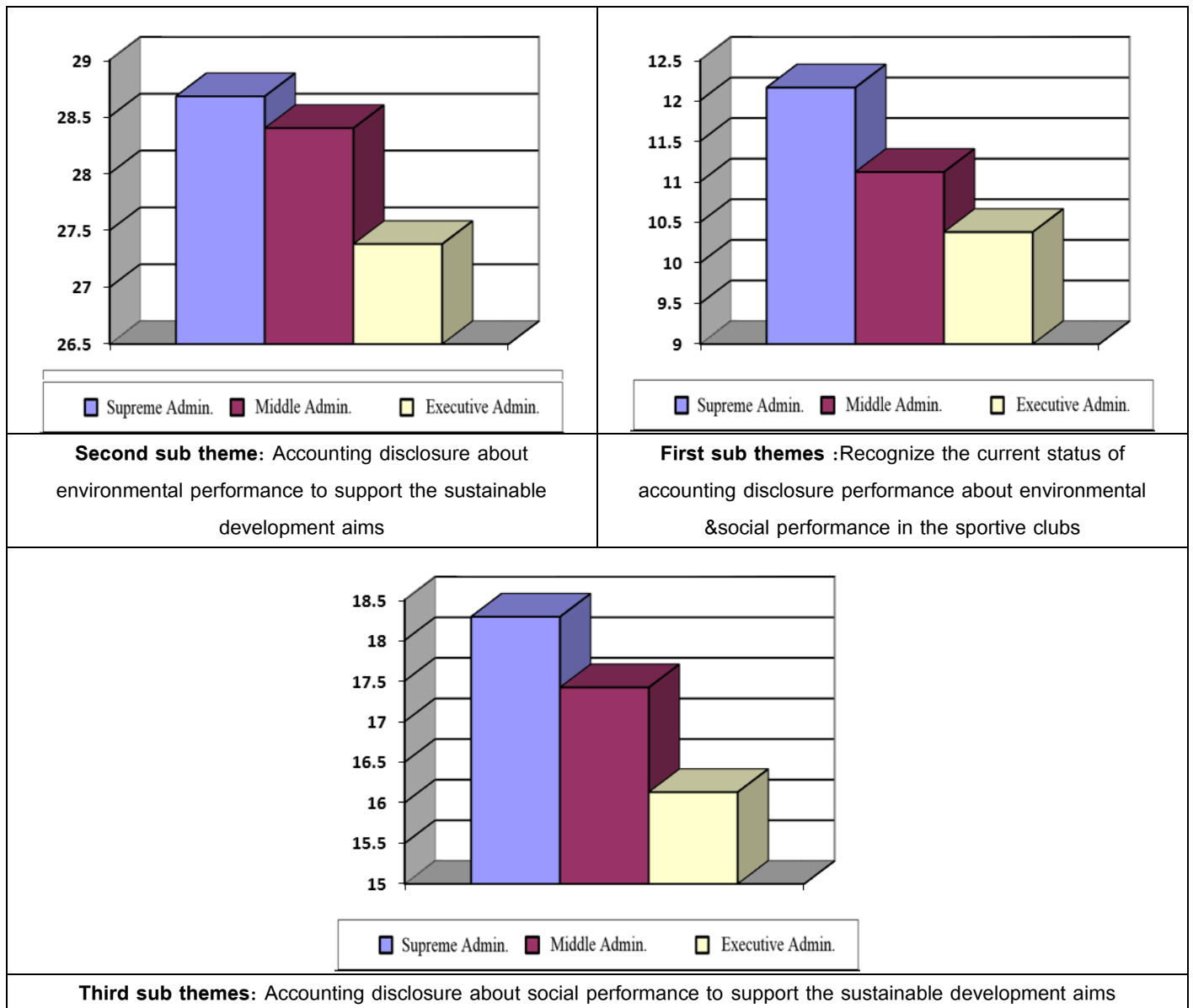


Figure (1): Arithmetic mean for the three groups (Supreme Administration, Middle Administration, Executive Administration) for the questionnaire sub themes

**Conclusions:**

\*The Club does not accounting disclosure on environmental and social performance in accordance with the laws and specific legislation governing employment.

\*A Lack of interest by the club management to clarify the legal framework for environmental and social performance to stakeholders to help them make investment decision.

\* Club management tend to balance profit and client satisfaction as one of the objectives of sustainable development.

\*There is no legislative obligation to senior management the need for accounting disclosure of environmental performance.

\* A club management information policy to sensitize the community contributions towards social activities

**Recommendations:**

\*Find an accounting standard version sports clubs are required to disclose environmental and social as delimiters governing display of information to judge their contributions in support of the objectives of sustainable development.

\*Give Interest in environmental awareness through communication with various ministries such as the Ministry of information and health to increase participation in environmental and social awareness.

\* Appoint specialized expertise in the area of environment to participate in accounting disclosure of environmental performance and help achieve the desired goals.

\* Necessity to perform sports clubs through identifying the environmental and social aspects to reach the highest performance to support the goals of sustainable development.



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