

REALITY AND PROSPECTS OF IMPLEMENTING SUSTAINABLE DEVELOPMENT ACCOUNTING IN THE ALGERIAN ENVIRONMENT: A FIELD STUDY OF A SAMPLE OF ECONOMIC INSTITUTIONS IN THE STATE OF M'SILA.

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Abstract:

This study aimed to assess the extent of application and documentation of proposed indicators for implementing sustainable development accounting in Algerian economic institutions (M'sila Province), in accordance with established accounting methods and practices, and subsequently disclosing them in the form of a report called the Sustainable Development Report. Algeria, like other countries, has focused on embedding sustainable development in legislation and laws, especially regarding highly polluting industrial institutions, imposing obligations on them to implement environmental and social aspects.

Keywords: Sustainable Development Accounting, Sustainable Development, Accounting Methods

I. Introduction

Sustainable development accounting represents the latest stage in accounting evolution, serving as a source of necessary information to achieve sustainable development in various business institutions. Sustainable development accounting elements are often identified as three dimensions: economic, social, and environmental. Milne and Gray indicate that the incorporation of sustainability factors began with the inclusion of some environmental indicators such as resource and energy use, and social indicators (such as employee safety and impact on the local community) within traditional financial reports. By the late 1980s and early 1990s, environmental and subsequently social reports were presented separately. This continued until the late 1990s when the concept of integrated reporting emerged, which includes both economic and non-financial performance, commonly known as triple bottom line reporting. These reports are often referred to as sustainability reports.

Based on the aforementioned, we pose the following problem: What is the level of application and documentation of sustainable development accounting indicators in economic institutions in M'sila Province?

Study Hypotheses:

1. The first hypothesis (H1): Economic dimension indicators of sustainable development accounting are fully applied and documented in economic institutions in M'sila Province.
2. The second hypothesis (H2): Social dimension indicators of sustainable development accounting are partially applied and documented in economic institutions in M'sila Province.
3. The third hypothesis (H3): Environmental dimension indicators of sustainable development accounting are partially applied and documented in economic institutions in M'sila Province.

Study Significance

The significance of the study stems from the importance of the topic itself, evident through:

1. The significance of sustainable development accounting indicators as the latest stage in accounting evolution.
2. Understanding the importance of regulatory frameworks for implementing sustainable development accounting in economic institutions.
3. The importance of enhancing and developing the concept of sustainable development accounting in the Algerian business environment.

Study Objectives

The study aims to achieve several objectives, including:

1. Understanding the concept of sustainable development accounting and its elements.
2. Understanding sustainability reports as outputs of sustainable development accounting in economic institutions.
3. Assessing the level of application and documentation of sustainable development accounting indicators in economic institutions.

Study Methodology

The research adopts a descriptive approach, where previous studies in the field of sustainable development accounting and institutional sustainability reports are analyzed. Through this approach, both theoretical and empirical studies were conducted.

Study organization:

To comprehend various aspects of the topic and address the problem statement, the research is divided into three axes:

- The conceptual framework of sustainable development accounting.
- Approaches to sustainable development accounting.
- Contributions of associations and accounting institutes to the promotion of sustainable development accounting.
- Field study.

First section: Conceptual Framework of Sustainable Development Accounting

The accounting function is tasked with finding a means to express the results of measuring economic institutions' contributions to achieving sustainable development and presenting those results to stakeholders. This necessitates the existence of a practical accounting information system applicable in business institutions to provide information useful in evaluating their contributions to sustainable development.

Definition and Concept of Sustainable Development Accounting:

The accounting system within an institution serves a service function, which involves processing a set of data through recording, tabulating, summarizing, and presenting it in statements that assist stakeholders in making economic decisions. Accounting can be viewed as an information system comprising a set of systems, methods, and procedures governed by sound principles and rules aimed at processing data about financial operations occurring within the institution to produce financial information. However, the outputs of the accounting system face significant challenges due to the diversity of users of accounting information and the multiple objectives these information must serve.

In the current knowledge society, there is a continuous increase in environmental problems resulting from many institutions' tendency to mismanage natural environments, mishandle industrial waste, and use hazardous chemicals in an unregulated manner. The current measurement systems are unable to measure the external effects of institutions, resulting in shortcomings in the outputs of the accounting system in measuring the extent of an economic institution's contribution to achieving social welfare. This is because the outputs of the accounting system do not measure the social and environmental impacts, i.e., measure the benefits to society from the social activities implemented by the project.

Most institutions interested in pursuing sustainable development in their operations focus on their economic, environmental, and social programs on how to maximize institutional value. Despite the lack of many institutions fully utilizing sustainable development accounting in its three

dimensions (economic, environmental, and social), defining sustainable development accounting poses a challenge, as there are various opinions among accountants themselves. Some definitions of sustainable development accounting include:

The Sigma Project defines sustainable development accounting as: "Extracting, analyzing, and using environmental and social information with monetary value to improve environmental, social, and economic performance."

Another definition states: "Sustainable development accounting consists of methods designed to identify, record, and analyze the impact of economic activities on the environment and stakeholders in society."

Mathews defines it as: "Voluntary disclosure of descriptive and quantitative information – whether financial or non-financial – by the institution to inform or influence different categories of users of that information."

AT&T defines sustainable development accounting as: "Tracking environmental materials and activities and using the resulting information to make environmental decisions, aiming to research negative environmental impacts, systems, and activities."

Sometimes sustainable development accounting is also referred to as institutional costs, which include a broad range of social costs and specific costs during the product lifecycle. It can be said that sustainable development accounting is "identifying, measuring, and communicating the effects of the institution's activities on the economic, social, and natural environment."

The implementation of a sustainable development accounting system within economic institutions according to several approaches has many benefits to achieve sustainability for both the institutions and the stakeholders associated with them. It is of utmost importance in making sound decisions, avoiding conflicts with legal and regulatory bodies.

1- Benefits of Sustainable Development Accounting

Sustainable development accounting is considered a useful tool for identifying the identity of the institution and assessing and managing environmental and social risks. It helps in determining the efficiency of resource utilization, cost savings, and improving and linking social and environmental issues with financial opportunities. Additionally, it allows for comparison and measurement of performance and identification of best practices. Sustainable development accounting can be used to achieve a range of benefits summarized in the following points:

- Collecting information about relevant environmental and social expenses and linking them to the financial benefits of the economic institution.
- Showing how environmental and social external costs can decrease over time with sustainability commitment in the institution.

- Shedding light on social and environmental risks associated with current financial performance and assisting the institution in managing its risks.
- Identifying relationships with stakeholders that provide risks and benefits for sustainability.
- Encouraging stakeholder engagement within institutions.

Sustainable development accounting is considered a necessary requirement at present for preparing sustainable development reports. This is because expressing non-financial performance is measured by the institution's ability to maintain standards related to the environment, economy, and society. This trend is consistent with the previous trend of measuring the non-financial performance of institutions, which addressed a performance evaluation system based on the Balanced Scorecard, which covered four axes: the financial axis; the customer axis; the internal process axis; and the learning and growth axis. It is noteworthy that this system is in line with the requirements of sustainable development application, as the customer, process, internal stages, learning, and growth axes are nothing but non-financial performance measures that focus on society and the environment by focusing on customer desires and requirements, their ability to pay, and working on improving and developing the performance efficiency and effectiveness provided by management and employees for the welfare of society and individuals therein, ensuring employee and customer loyalty to institutions to achieve the required competitive advantage and profitability. However, sustainable development takes a more focused approach on society and the environment.

2- Importance of Sustainable Development Accounting

Sustainable development accounting is an effective tool that can be employed to help institutions become more sustainable. It demonstrates the important role of financial information in change and illustrates how traditional financial accounting can be extended to consider sustainability impacts at the institutional level. Sustainable development accounting focuses on expanding the scope of valuable information related to environmental, social, and economic impacts upon which decisions are based.

Sustainable development accounting plays a significant role in achieving the integration of sustainable business systems and identifying the priorities of system inputs that satisfy customer satisfaction and work to develop natural capital. These are important matters regarding accounting within institutions.

Aside from the ethical motives of some managers, there are at least three reasons that encourage managers to apply sustainability accounting. These include:

- Legislative pressure: Introducing sustainability information mandatorily through legislation is the first and easiest possibility for application to impose sustainability reporting requirements and necessary institutional compliance to sustain activities.

- **Self-regulation:** Self-regulation is a voluntary activity, where the institution restricts its actions or commits to optional procedures (such as disclosing environmental and social information) in its pursuit to improve its performance and reputation voluntarily, in order to prevent further compulsory government regulations to maintain social acceptance and reputation or to prevent competing institutions (e.g., by bearing information management costs).
- **Business Management for Sustainability:** Introducing sustainability accounting is to identify and achieve goals (economic costs, the possibility of reducing or increasing sales revenue and social and environmental activities). It will be the driving force for institutions' management through creating sustainability management within them.

Second section: Approaches to Sustainable Development Accounting

Both Burrit and Schaltegger suggest three approaches towards developing sustainable development accounting in economic institutions, as follows:

First: Inside-Out Approach

According to this approach, the development of sustainability accounting processes begins from the perspective of institution managers attempting to contribute to sustainable development. Managers require suitable and reliable information to support decision-making processes related to solving social and environmental issues influenced by the economic institution's activities. Additionally, this contributes to enhancing its competitive position in the market.

This approach relies on defining the institution's business strategy and analyzing relevant issues, transforming institutional strategies into key performance indicators. Sustainable development accounting is seen as a process of collecting and delivering information to support internal decision-making processes to implement the institution's strategy. This approach is supported by the Sustainability Balanced Scorecard and sustainability management control.

Second: Outside-In Approach

According to this approach, the development of sustainable development accounting processes begins from the perspective of stakeholders (external parties). This approach adopts the idea that the economic institution is a social entity existing within the community, and its social and environmental responsibilities will be judged by stakeholders. Therefore, dialogue with stakeholders is necessary to understand their expectations and perspectives, then focus on meeting those expectations and providing the required information to external parties.

Third: Dual Approach

This approach integrates the previous two approaches, adopting the perspective that the development of sustainable development accounting should combine the viewpoints of institution

managers (internal stakeholders) and stakeholders (external stakeholders). According to this approach, sustainable development accounting provides useful information to:

- Monitor compliance with environmental policies and regulations.
- Support continuous improvement processes within the institution.
- Provide information for internal decision-making purposes at the management level.
- Provide information for disclosure and external reporting to stakeholders.

Section three: Contributions of Associations and Accounting Institutes to Sustainable Development Accounting

By following the developments of international accounting associations, it is observed that these associations are shifting towards the concept of sustainability as a strategic concept for business entities. Therefore, it is expected that research, studies, and scientific conferences in the field of accounting will focus on this concept in the coming years.

First: Sustainability Accounting Standards Board (SASB)

The American Financial Accounting Standards Board (FASB) launched an official initiative to establish the Sustainability Accounting Standards Board (SASB), a non-profit organization based in the United States. SASB's mission, which began on October 4, 2012, is to develop and disseminate sustainable development accounting standards for the purpose of preparing integrated reports on sustainable development issues in the industry. These standards are suitable for disclosure in standard reports (such as Form 10-K and 20-F in the US context) but are also widely applicable and important globally for institutions seeking to report on governance issues, environmental areas, and social issues (ESG).

Second: International Federation of Accountants (IFAC)

The International Federation of Accountants is the global organization for the accounting profession dedicated to serving the public interest by enhancing the profession and contributing to the development of the global economy. IFAC consists of 159 members and associates in 124 countries, representing over 2.5 million accountants in public practice, education, government services, industry, and commerce. They emphasize the importance of sustainability and the responsibility of institutions to continue to gain recognition. Institutions that adopt sustainability can enhance their reputation with stakeholders and their value.

Intersection of Business and Sustainability operates in three main dimensions: economic feasibility, social welfare, and environmental responsibility. Accountants work in these fields to incorporate sustainability aspects into the institution's strategy and decision-making processes to achieve and create sustainable value.

Firstly: The International Federation of Accountants (IFAC) states that non-financial information includes emissions, waste, water consumption, information related to environmental

finances and penalties, energy use, capital spending in technology, sustainability practices, workplace accidents, injury rates, training, employee turnover, absenteeism rates, female workforce representation, representation in the board of directors, employee satisfaction, board independence, wage structures, risk management, information on stakeholder engagement, and risks associated with donation litigation.

Secondly: IFAC and the Accounting for Sustainability (AAS) project play a vital role in helping create sustainable institutions and markets, especially in areas of accountability and performance measurement. Robert Bunting, President of IFAC, says that "the two organizations work together to enhance the leadership role of sustainability and reporting globally, enhance cooperation with key stakeholders, and develop best practices for integrating sustainability issues into our operations."

Thirdly: Accounting for Sustainability (AAS) Project The Accounting for Sustainability (AAS) Project, based in the UK and sponsored by IFAC and the Prince of Wales, signed a memorandum of understanding to support the global role of the accounting profession in developing sustainable institutions. Its main priorities include raising awareness, managing participation, and collaboration in the global accounting community, for example, by developing a community.

A global integrated committee works on improving reporting to develop a new model for reporting on the interrelated impacts of financial, environmental, social, and governance elements that reflect long-term performance and the status of an institution. Additionally, integrating the Accounting for Sustainability Project into professional training and education is emphasized.

Jessica Fries, Managing Director of the Prince's Accounting for Sustainability Project, emphasizes the effectiveness of controls to overcome this information.

To embody sustainability programs according to A4S, many elements are embodied:

Strategy and Oversight

- Commitment of the Board of Directors and senior management.
- Understanding and analysis of sustainability dimensions in the economic institution.
- Integration of sustainability dimensions into the economic institution's strategy.

Execution and Coordination

- Ensuring sustainability is everyone's responsibility within the institution (not just a specific department).
- Dividing sustainability goals and institutional objectives into meaningful goals and objectives for the institution's branches, departments, or management.

- Sound decision-making consistently emerges from processes that integrate sustainability issues.
- Comprehensive and effective sustainable training.

Performance and Reporting

- Performance evaluation includes sustainability goals.
- Enhancing sustainability is considered a gateway to success.
- Monitoring sustainable performance and reporting on it.

Section Four: Pearl Initiative

The Pearl Initiative was established in collaboration with the United Nations Office for Institutions, a non-profit organization led by the private sector operating in the Gulf Cooperation Council countries. There are 25 partner institutions for the Pearl Initiative. The Pearl Initiative was founded to promote transparency, accountability, good governance, and best practices in corporate culture in the Arab world. It is a growing network of business leaders committed to supporting collaborative work, showing positive leadership, and sharing knowledge and resources. Since mid-2011, the Pearl Initiative has led tangible initiatives in the Gulf Cooperation Council region on topics including anti-corruption, corporate governance, ethics and integrity, integrated reporting, corporate disclosure, and responsible business practices. The Pearl Initiative implements a program on integrated reporting in partnership with the Accounting for Sustainability Project (A4S) under the patronage of the Prince of Wales, in collaboration with the Association of Chartered Certified Accountants (ACCA) and the Abu Dhabi Sustainability Group. Sessions are held across the region to raise awareness by introducing the concept of integrated reporting and its benefits, and also provide a regional network through which interested institutions can obtain knowledge, benefit from mutual support, and participate in resources.

The Accounting for Sustainability Project (A4S) by Prince Charles states, "We must confront the challenges of the twenty-first century armed with the best decision-making and reporting of the twentieth century." This indicates a growing trend towards integrated reporting in the business world, including financial and non-financial information as the basis for outputs of the sustainable development accounting system.

The Fourth Section: Field Study

The field study aims to identify the extent of implementing sustainable development accounting in a group of economic institutions. A designed questionnaire was utilized to collect data from the study sample, and the results were analyzed and interpreted through processing the collected data using statistical software.

1. Study Sample

After sorting and identifying valid questionnaires from those retrieved from accountants, auditors, and board members, it was found that the number of usable questionnaires is 46.

2. Questionnaire Structure

Part One: Personal Information This part includes demographic variables, i.e., general data of the study sample, such as educational qualification, current job position, and professional experience.

Part Two: Subject Data This part contains data about the subject and consists of three axes as follows:

- The first axis: Includes the economic dimension of the institution and comprises 21 statements.
- The second axis: Encompasses the environmental dimension of the institution and includes 19 statements.
- The third axis: Covers the social dimension of the institution and comprises 20 statements.

3. Questionnaire Processing

The responses of the sample individuals are processed and analyzed using SPSS software. The statistical methods adopted in analyzing the outputs of this questionnaire include frequencies and percentages, arithmetic means and standard deviations, Cronbach's alpha coefficient to test the reliability and validity of the questionnaire, and Pearson correlation coefficient.

To determine the degree of agreement regarding the statements and axes of the study, the Likert five-point scale is utilized, as shown in Table No. (01). the minimum and maximum limits for the categories are calculated by dividing the range (7-1=6) by the number of categories (6), resulting in an actual length for each agreement area of 0.85

Table No. (01): Likert Five-Point Scale for Determining Responses

Code	Range	Response
1	1.85 - 1	Fully Implemented and Fully Documented

Code	Range	Response
2	2.7 - 1.86	Fully Implemented and Partially Documented
3	3.55 - 2.71	Fully Implemented and Not Documented
4	4.4 - 3.56	Partially Implemented and Fully Documented
5	5.25 - 4.41	Partially Implemented and Partially Documented
6	6.1 - 5.26	Partially Implemented and Not Documented
7	6.95 - 6.11	Not Implemented and Not Documented

Source: Prepared by researchers

4. Demographic Characteristics:

The following will present a review of the characteristics of the institutions forming the sample in terms of the personal data of sample individuals and the representation of the institution to which they belong.

A- Gender The following table illustrates the individuals of the study sample according to the gender variable, distributed as follows:

Table No. (02): Distribution of Study Sample Individuals by Gender

Gender	Frequency	Percentage
Male	40	88.9
Female	5	11.1
Total	45	100

Source: Prepared by researchers

Through the above table and by examining the frequencies of the study sample individuals, which total 45 individuals, it is noticed that the number of males is estimated at 40 individuals, accounting for 88.9%, while we observe that the number of females is estimated at 5 individuals, accounting for 11.1%.

B- Age: The following table illustrates the distribution of the study sample according to the age variable, distributed as follows:

Table No. (03): Distribution of Study Sample Individuals by Age

Age	Frequency	Percentage
Less than 30 years old	9	20
31 to 40 years old	30	66.7
41 to 50 years old	6	13.3

Age	Frequency	Percentage
Total	45	100

Source: Prepared by researchers

Through the above table and by examining the frequencies of the study sample individuals, which total 45 individuals, it is observed that the number of individuals under the age of 30 is estimated at 9 individuals, accounting for 20%. Furthermore, individuals aged 31 to 40 are estimated at 30 individuals, accounting for 66.7%, while individuals aged 41 to 50 are estimated at 6 individuals, equivalent to 13.3%.

C- Marital Status: The following table illustrates the distribution of the study sample according to the marital status variable, distributed as follows:

Table No. (04): Distribution of Study Sample Individuals by Marital Status

Marital Status	Frequency	Percentage
Single	10	22.2
Married	35	77.8
Total	45	100

Source: Prepared by researchers

Through the above table and by examining the frequencies of the study sample individuals, which total 45 individuals, it is noticed that the number of single individuals is estimated at 10 individuals, accounting for 22.296%, while the number of married individuals is estimated at 35 individuals, accounting for 77.8%.

D- Educational Level: The table below illustrates the distribution of the study sample individuals according to the educational level variable, distributed as follows:

Table No. (05): Distribution of Study Sample Individuals by Educational Level

Educational Level	Frequency	Percentage
Middle School	1	2.2
High School	8	17.8
University	36	80
Total	45	100

Source: Prepared by researchers

Through the above table and by examining the frequencies of the study sample individuals, which total 45 individuals, it is observed that the number of individuals with intermediate qualifications is estimated at one individual, accounting for 2.26%. Meanwhile, the number of individuals with secondary qualifications is estimated at 8 individuals, accounting for 17.8%. As for the number of individuals with university qualifications, their count reached 36 individuals, accounting for 80%.

E- Current Occupation: The following table illustrates the distribution of the study sample according to the current occupation variable, distributed as follows:

Table No. (06): Distribution of Study Sample Individuals by Current Occupation

Job Title	Frequency	Percentage
Financial Manager	3	6.7
Internal Auditor	3	6.7
Accountant	22	48.9
Senior Management	13	28.9
Other	4	8.9
Total	45	100

Source: Prepared by researchers

Through the above table and by examining the frequencies of the study sample individuals, which total 45 individuals, it is noted that the number of individuals holding the position of financial manager is estimated at 3 individuals, accounting for 6.796%, which is the same percentage as those holding the position of internal auditor. As for individuals holding the position of accountant, their count is estimated at 22 individuals, accounting for 48.9%. Meanwhile, individuals holding senior management positions are estimated at 13 individuals, accounting for 28.96%. Finally, individuals holding other positions are estimated at 4 individuals, accounting for 2.7%.

F- Professional Experience: The following table illustrates the distribution of the study sample according to the professional experience variable:

Table No. (07): Distribution of Study Sample Individuals by Professional Experience

Experience	Occurrences	Percentage
Less than 5 years	16	35.6%
6 to 15 years	27	60%
More than 15 years	2	4.4%
Total	45	100%

Source: Prepared by researchers

From the table above and considering the frequencies of the individuals in the study sample, totaling 45 individuals, it is observed that the number of individuals with professional experience of less than 5 years is estimated at 6 individuals, representing 13.3%. Meanwhile, the number of individuals with professional experience ranging from 6 to 15 years is estimated at 27 individuals, equivalent to 60%. As for individuals with professional experience of more than 15 years, their number is two individuals, representing 4.4%.

Part 2: It contains data on the subject and consists of three axes as follows:

Table 08: Table of Dimensional Distribution.

Content	Dimension
Economic	Second
Environmental	Third

Content	Dimension
Social	Fourth

Source: Prepared by researchers

Hypothesis Testing and Presentation of Results and Analysis.

To answer the main hypothesis, the researchers analyzed it into three hypotheses:

1. The first hypothesis applies and substantiates the indicators of the economic dimension of sustainable development accounting in its entirety in the economic institutions in the state of M'sila.

This hypothesis is tested using the Sign Test for the sample individuals' responses to the questions related to the first hypothesis, according to the following table:

Table (09): Results of the Sign_Test for the questions related to the first hypothesis.

Statistic	Value
Test value	4
Significance level (sig)	0.000
Degrees of freedom (ddl)	44
T	16.179

Source: Prepared by the researchers relying on the outputs of the statistical program SPSS.

It is possible to test the hypothesis by relying on the value of Sig, which is calculated directly from the SPSS program. If the Sig value is less than 0.05, the null hypothesis H0 stating $p=0.05$ is rejected, and the alternative hypothesis H1 stating $0.05 \neq p$ is accepted. The null and alternative hypotheses are written as follows:

H1: $p > 0.05$ H0: $p \geq 0.05$

By looking at the Sig value from the table above, it is evident that Sig=0.00, which is smaller than 0.05. Therefore, we reject the null hypothesis H0, which states that the indicators of the economic dimension of sustainable accounting are not applied and documented wholly in the economic institutions of the state of M'sila. We accept the alternative hypothesis H1, which states that the indicators of the economic dimension of sustainable accounting are applied and documented wholly in the economic institutions of the state of M'sila.

2. Testing the second hypothesis: The indicators of the social dimension of sustainable accounting are partially applied and documented in the economic institutions of the state of M'sila.

This hypothesis is tested using the Sign Test for the sample respondents' answers to the questions related to the second hypothesis, according to the following table:

Table (10): Sign_Test results for questions related to the second hypothesis

Statistic	Value
Test value	4
Significance level (sig)	0.000
Degrees of freedom (ddl)	43
T	23.257

Source: Prepared by the researchers relying on the outputs of the statistical program SPSS.

Upon reviewing the Sig value from the table above, it is evident that Sig=0.00, which is smaller than 0.05. Therefore, we reject the null hypothesis H0, which states that the indicators of the social dimension of sustainable accounting are not partially applied and documented in the economic institutions of the state of M'sila. We accept the alternative hypothesis H1, which states that the indicators of the social dimension of sustainable accounting are partially applied and documented in the economic institutions of the state of M'sila.

3. Testing the third hypothesis: The indicators of the environmental dimension of sustainable accounting are partially applied and documented in the economic institutions of the state of M'sila.

This hypothesis is tested using the Sign Test for the sample respondents' answers to the questions related to the third hypothesis, according to the following table:

Table (11): Sign_Test results for questions related to the third hypothesis

Statistic	Value
Test value	4
Significance level (sig)	0.000
Degrees of freedom (ddl)	44
T	13.635

Source: Prepared by the researchers relying on the outputs of the statistical program SPSS.

Considering the value of Sig from the table above, it is evident that Sig = 0.00, which is less than 0.05. Therefore, we reject the null hypothesis H0, which states that environmental dimension indicators for sustainable development accounting are partially applied and documented in economic institutions in the state of M'sila. Instead, we accept the alternative hypothesis H1, which states that environmental dimension indicators for sustainable development accounting are partially applied and documented in economic institutions in the state of M'sila.

Conclusion

This study aimed to attempt to assess the application and documentation of proposed indicators for implementing sustainable development accounting in Algerian economic institutions (in the state of M'sila), according to recognized accounting methods and subsequently disclosing them in a report called the Sustainable Development Report.

Algeria, like other countries, has been committed to embedding and incorporating sustainable development into legislation and laws, especially concerning industrial institutions classified as major pollutants. This places obligations on them to apply environmental and social responsibilities, which are imperative to implement.

Through this study, the researcher arrived at theoretical and practical results, along with a series of proposals outlined in the following points:

Firstly: Theoretical Results

1. Sustainability of economic institutions: It's a completely new model whereby businesses should operate, shifting from pursuing profit maximization models to integrating systematic management of environmental and social aspects in business operations alongside economic aspects. The concept of institutional sustainability derives its elements from four areas: sustainable development, corporate social responsibility, stakeholder theory, and institutional matter theory.
2. Sustainable development accounting deals with the activities, methods, and systems required for recording and reporting on social, environmental, and economic matters. Of utmost importance is measuring the interactions and links between social, environmental, and economic issues, which constitute the three dimensions of the overall perspective of sustainable development accounting and its disclosure in sustainability reports.

Secondly: Practical Results

1. The studied institutions focus on applying and documenting economic performance indicators through financial statements and reports prepared by the institution at the end of each year.
2. The studied institutions focus on applying and documenting social performance indicators related to wages, social benefits linked to axes, and focus on the number of worker accidents for use in programs to reduce them. Additionally, there is focus on human resource development. However, indicators related to evaluating social levels are not fully applied and documented, as institutions studied show no interest in indicators related to justice and equality, whether social equality or equality between men and women, nor do they rely on indicators allowing for the study and evaluation of the attention they give to the local community.

3. The studied institutions focus on applying and documenting performance indicators of environmental impact only.

Thirdly: Hypothesis Testing

Through the empirical study, the following conclusions were reached:

1. Acceptance of the first hypothesis: Economic dimension indicators for sustainable development accounting are fully applied and documented in the economic institutions studied.
2. Acceptance of the second hypothesis: Social dimension indicators for sustainable development accounting are partially applied and documented in the economic institutions studied.
3. Acceptance of the third hypothesis: Environmental dimension indicators for sustainable development accounting are partially applied and documented in the economic institutions studied.

Fourthly: Recommendations

Based on the results of this study, the researcher suggests the following:

1. The necessity to implement sustainable development accounting in Algerian economic institutions, aiming to achieve efficiency in sustainable development information. This fulfills the requirements of objectivity and fairness among all stakeholders.
2. The need to work on implementing sustainable development accounting to enhance sustainable development practices, both to achieve local and international competitiveness.
3. The necessity for institutions to establish a declared and clear strategy for their sustainability, with the presence of a sustainability management team comprising individuals and expertise from various departments to achieve their sustainability. This supports ideas that achieve the sustainability of the economic institution, backed by the proposed accounting framework for evaluating sustainable performance and conveying the institution's efforts to achieve sustainability to stakeholders.

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