جامعة الموصل

كلية الإدارة والاقتصاد

إمكانية تطبيق معايير الاستدامة ودورها في تعزيز تدقيق الأداء المستدام في الشركات الصناعية العراقية

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١٤٤٧هـ **٢٠٢٦م**

المستخلص

يهدف هذا البحث إلى بيان إمكانية تطبيق معايير الاستدامة وأثرها في تعزيز تدقيق الأداء المستدام، من خلال دراسة تحليلية تطبيقية تسعى إلى تطوير ممارسات التدقيق بما ينسجم مع التحولات الحديثة في بيئة الأعمال التي تتجاوز البعد المالي لتشمل الأبعاد البيئية والاجتماعية والحوكمة.

اعتمد البحث على المنهج الوصفي التحليلي لتحليل المعايير الدولية للاستدامة والتقارير ذات العلاقة، مثل معايير (GRI وSASB) ومعايير الإفصاح المناخي (IFRS S2)، فضلاً عن معايير الانتوساي ومعايير التأكيد المهني، بهدف بيان طبيعة العلاقة التكاملية بينها وأثرها في تحسين جودة ومصداقية تقارير الاستدامة.

وتوصل البحث إلى أن تطبيق هذه المعايير يسهم في تعزيز دور المدقق في تقييم الأداء المستدام، وتوسيع نطاق مسؤوليته المهنية، وتحسين جودة القياس والتحقق والإفصاح، بما يؤدي إلى زيادة ثقة مستخدمي التقارير. كما أظهرت النتائج أن التكامل بين معايير الاستدامة وتدقيق الأداء ومعايير التأكيد المهني يمثل إطاراً فعالاً لتحسين جودة التقارير وتعزيز الشفافية المؤسسية.

وأوصى البحث بضرورة تبني هذه المعايير في البيئة العراقية، مع توفير التدريب والتأهيل المهني للمدققين، وتطوير الأطر التنظيمية الداعمة، بما ينسجم مع الاتجاهات الدولية ويسهم في تحقيق أهداف التنمية المستدامة وتعزيز الأداء المؤسسي.

Abstract

This research aims to study the possibility of applying sustainability standards and their role in enhancing sustainable performance auditing, through an applied analytical study that seeks to develop auditing practices in line with modern transformations in the business environment that go beyond the financial dimension to include environmental, social, and governance dimensions.

The research relied on the descriptive analytical approach to analyze international sustainability standards and related reports, such as (GRI and SASB) standards and climate disclosure standards (IFRS), in addition to sustainable performance auditing standards and professional assurance standards, with the aim ofthe nature of the integrative relationship among them and their effect on improving the quality and credibility of sustainability reports.

The research concluded that the application of these standards contributes to enhancing the role of the auditor in evaluating sustainable performance, expanding the scope of his professional responsibility, and improving the quality of measurement, verification, and disclosure, leading to increased confidence of report users. The results also showed that the integration between sustainability standards, performance auditing, and professional assurance standards represents an effective framework for improving report quality and enhancing institutional transparency.

The research recommended the necessity of adopting these standards in the Iraqi environment, with the provision of training and professional qualification for auditors, and the development of supportive regulatory frameworks, in a manner consistent with international trends and contributing to achieving sustainable development goals and enhancing institutional performance.

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The possibility of applying sustainability standards and their role in promoting sustainable performance auditing in Iraqi industrial companies Committee

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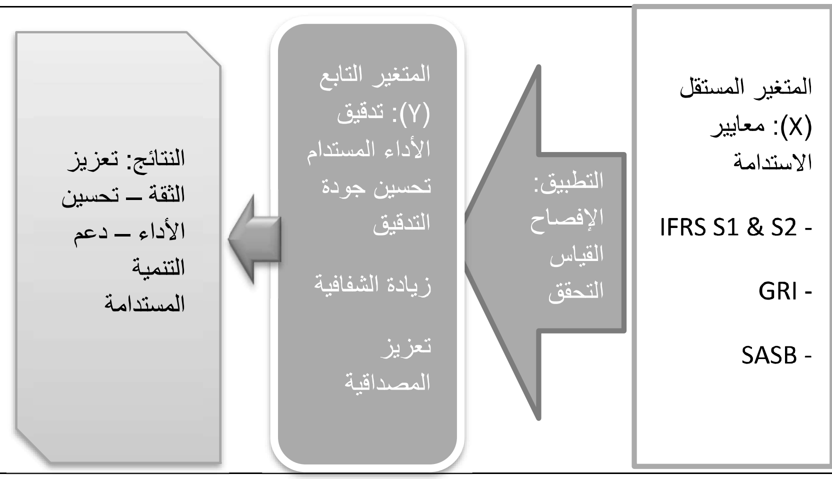
Keywords	GRAPHICAL ABSTRACT
Keywords: Sustainability standards, sustainable performance audit, non-financial disclosure, ESG, GRI, IFRS S1 & S2, corporate transparency	

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2026 AD —— 1447 AH