

Extent of application industrial plants of Environmental Accounting of the Performance (EAP) of in the south of West Bank

Prepared by: Helen Mahmoud Mohammed Altakatka

Supervisor: Dr.Ibrahim Ateeq

Abstract:

The study aimed to identify the extent of application industrial plants of Environmental Accounting of the Performance (EAP) of in the south of West Bank (Bethlehem and Hebron Governorates). This study aimed examine the extent of awareness, and the importance of EAP as well as the extent of commitment to Palestinian legal legislations on environment. It also examined the extent of application of accounting procedures regarding environmental expenses and methods of disclosing them in the financial statement. It also aimed to identify the obstacles of application of EAP by Palestinian Industrial sector.

In order to achieve the objectives of this study, the analytical descriptive method was adopted. A questionnaire tool was developed to collect primary data. from internal decision makers of 400 factories in Hebron governorate; 89 factories in Bethlehem Governorate; 29 external decision makers, accountants, in Hebron, 18 accountants in Bethlehem in addition to Environmental Quality Authority in Hebron and Bethlehem, Health and Environment Department in Bethlehem, Hebron and Halhul Municipalities. Two samples were chosen - randomly internal decision makers targeting financial and administrative managers in industrial facilities. 150 questionnaires were distributed on factories in Bethlehem and Hebron with a representative percentage of 30.6% of the study population where 139 questionnaires were recollected. 121 questionnaires were appropriate for analysis. A purposeful sample of external decision makers consisting of society stakeholders was selected. 45 questionnaires (Accountants in Bethlehem and Hebron were targeted with a representative percentage of 63.8%. it included all employees of Environmental Quality Authority in Bethlehem and Hebron, all employees of health and environmental department in Bethlehem, Hebron and Halhul municipalities with a representative

percentage of 100% where 40 questionnaires were recalled. 39 questionnaires were appropriate for analysis. In order to achieve the purpose of study, former literature on the topic was consulted.

The study concluded that there is an application of EAP in Bethlehem and Hebron governorates was observed at an average degree; however this degree is not sufficient. This entails searching for necessary means to reduce the obstacles encountering the application of EAP the sample industrial plants.

The relationship between the accounting procedures application costs and declaration in financial statements on one hand, and the impact factors on the level of commitment of societies to the application of EAp on the other hand. Results revealed that the impact factor of declared costs of environmental expenditure in financial lists in decision making as well as the extent of commitment to Palestinian legislations regarding environment positively affected the application of accounting procedures regarding the environmental expenses and declaration in the financial data. However, the awareness impact of the importance of EAP and the obstacles that obstruct the application of EAP was negative on the application of accounting, procedures on environmental expenditure and declaration in financial lists.

To give an example on the enhancement of strong points and reduction of drawbacks in the EAP, the relationship between the legislative and regulatory obstacles on EAP, the supply of environmental costs data which contribute to obtaining a tax exemption was studied, A negative relationship between them was observed. (There are no appropriate legal legislations on accounting on environmental impact, there is no strategic planning of works of environmental accountability, there are not sufficient governmental incentives for industrial facilities to build social environmental policies, and your institution is not subject to an assessment regarding reduction of pollution) the lesser were environmental expenditures data which lead to tax exemption. This clearly shows that limitation and reduction of those obstacles will positively contribute to reinforcement of EAP application without which the facilities cannot supply data on environmental expenditure which both internal and external decision makers need.