

The necessity of adopting environmental accounting in Algeria in light of modern challenges and bets - a field study

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Abstract:

This study aims to summarize existing literature on environmental accounting and disclosure, followed by an exploration of the necessity for implementing environmental accounting in Algeria amid recent challenges, using a survey.

The research is structured into two main parts: the first examines the theoretical foundations of environmental accounting and disclosure, while the second involves a survey targeting university professors, researchers, and employees from Mitidja Cement Company (S.C.MI - GICA), which has a dedicated environmental accounting unit. Findings indicate a strong positive correlation between the need for a comprehensive framework for environmental accounting in Algerian institutions and the effectiveness of environmental disclosure.

Keywords: Environmental Accounting; Green Accounting; Environmental Disclosure.

Jel Classification Codes : M41, M49

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Introduction:

Environmental protection is a top priority at the level of institutions, as it has become necessary for the organization to improve the mechanisms of practicing its various activities, starting from product design to marketing, in order to achieve the least possible impact on the environment.

In this context, environmental accounting has emerged to present a set of hypotheses or studies in an attempt to include the environmental issues of the organization within the field of accounting. In other words, the interest in environmental accounting or what is called green accounting falls within the framework of an attempt to keep accounting sciences in line with the requirements of the economic environment and the developments taking place at the level of the environmental institution. It aims to establish an environmental information system within the organization, enabling it to take into account and include the environment and its issues in many decisions that benefit relevant parties from inside and outside the latter.

In a study presented in 2005, the International Federation of Accountants (IFAC) raised a number of factors and pressures behind the increasing interest in the environmental performance of institutions, these factors represent at the same time challenges or challenges in the face of environmental accounting, mainly represented by local legislation and laws (legal and regulatory pressures); international agreements concluded; value chain pressures and tax pressures. In addition to the aforementioned factors, it should be noted that the problem of measurement and disclosure of environmental costs is a key focus in the context of contemporary accounting problems.

The problem of the study

From this standpoint, we will try through this study to answer the following problem:

To what extent is it necessary to adopt and apply environmental accounting in light of the challenges and challenges facing the accounting profession in Algeria?

Hypotheses of the study

In order to answer the main problem of this research, we have developed a set of hypotheses as follows:

- **The first hypothesis:** There is a statistically significant positive relationship between the need for a general framework for environmental accounting and the role of tax and value chain pressures in the adoption and adoption of the latter, at the level of Algerian economic institutions.
- **Second hypothesis:** There is a statistically significant positive relationship between the need for a general framework for environmental accounting and the role of environmental disclosure in raising the quality of financial statements and decision-making, at the level of Algerian economic institutions.

Objective of the study

In the first stage, this study aims to provide a summary of the literature on environmental accounting and environmental disclosure, in addition to a number of pressures behind the growing international interest in the latter, which in turn represent challenges or challenges in facing environmental accounting in Algeria.

In a second phase, we will try to identify the need to apply environmental accounting in Algeria in light of the recent challenges and challenges through a survey that included a number of researchers in this field in addition to a number of employees at the level of SCMI-GICA by virtue of the availability of the latter on an environmental accounting cell.

Previous studies

One of the most important studies and research on this subject remains the study presented by Boudjemaa Sarah (2023) under the title: "**The contribution of environmental accounting to achieving sustainable development - a case study of a sample of economic institutions** -", which came with the aim of clarifying how

environmental accounting applied in economic companies contributes to achieving sustainable development. One of the most important results reached through this study remains the great difficulties faced by the two companies under study when applying environmental accounting, as the answers of the research individuals showed that the biggest of these difficulties is the difficulty of accounting for measurement of the costs of environmental activities.

As for the study presented by Amina Tounsi (2017) entitled: **"The Role of Environmental and Social Accounting in Determining the Actual Costs of an Economic Institution"**, it aimed to clarify the role of environmental and social accounting by measuring environmental and social costs in determining the amount of actual costs borne by the economic institution. Where the researcher found that accounting for social responsibility is closely related to sustainable development indicators, as it provides it with an information base for launching and developing these indicators, through sustainability reports, comprehensive performance reports, or economic, social and environmental performance reports, which have the same meaning.

Structure of the study

To answer the problem posed, we divided this study into the following axes:

- The first axis: the theoretical framework of environmental accounting and environmental disclosure
- The second axis: field study methodology and hypothesis testing

I- Theoretical Framework for Environmental Accounting and Environmental Disclosure:

I.1-The emergence and development of environmental accounting

The term environmental accounting refers to studies that deal with the interrelationship between accounting and the environment, as it aims to establish an environmental information system within institutions, enabling it to take into account and include the environment and its issues in many decisions that benefit relevant parties from inside and outside the institution. (MELEK & Refif, 2023, p. 3)

There are also many names and terms associated with the latter, as environmental accounting means: green accounting, environmental accounting for sustainable development or environmental and economic accounting (AL KHATIB, 2008, p. 153)

Haitham Hashem Al-Khafaf et al. believe that the development of environmental accounting went through four basic stages: (AL KHAFFAF & ALLIOUI, 2011)

-The first stage: the seventies stage, characterized by descriptive studies using standard models;

- The second stage: In the eighties, there were discussions on the role of accounting in the disclosure of info

- The third phase, from 1990 to 1995, saw a maturation of environmental accounting, the beginning of environmental disclosure and the launch of the environmental audit process;

- The fourth stage: the last stage, which comes at the end of the second half of the nineties of the last century to the present day, in which environmental accounting was considered as a measure of performance in accordance with regulatory standards.

I.2- The concept of environmental accounting

The Sustainable Development Department of the United Nations Organization (UNSD) defined environmental accounting as a mechanism for identifying and measuring all environmental costs of the production path and the economic benefits resulting from pollution prevention or cleaner production path systems, and integrating those costs and benefits into the daily decisions of the institution, ration related to environmental activities (MELEK & Refif, 2023, p. 4)

Environmental accounting can also be defined as a mechanism for identifying and measuring the costs of environmental activities and using that information in environmental management decision-making with the aim of reducing and eliminating the negative environmental impacts of environmental activities and systems in accordance with the principle of "polluter pays" (AL KHATIB, 2008, p. 153).

In other words, environmental accounting is a mechanism or mechanism for identifying and measuring all environmental commissions incurred by an organization, in accordance with the

principle of polluter pays, and disclosing them to contribute to decision-making.

I.3- The importance of environmental accounting

The importance and objectives of environmental accounting can be summarized through (CHEROUATI, ALLOUNE, & REFIF, 2022, p. 150)

- ✓ Contribute to decision-making related to the control of environmental costs and burdens;
- ✓ Gain the best understanding of environmental costs and the performance and pricing of processes and products;
- ✓ Measuring environmental costs (resulting from environmental pollution) contributes to the identification of performance indicators and the measurement of results;
- ✓ Accounting derives its existence from the recognition of its results by society through the functions of measurement and disclosure of financial and economic information to the community, which necessitates meeting the growing needs for environmental and social information along with financial information.

Environmental accounting also helps organizations design environmentally friendly processes, products and services. (LASSAG, 2016, pp. 53-54)

I.4- The concept of environmental costs and their classifications

Environmental costs are those costs that arise as a result of an organization's endeavor to improve the adverse environmental impacts that arise from the exercise of its activities, as well as the costs incurred by it or society, as a result of its failure to avoid those effects. (LASSAG, 2016, p. 54)

It is also defined as the amount of expenses borne by the economic institution in order to preserve the environment in which it is located. (NASRI, 2023, p. 3)

There have been many classifications of environmental costs, where we can distinguish between:

I.4.1- Internal environmental costs: which are borne by the institution, whether compulsorily or voluntarily, as a result of developing programs to protect the environment from the environmental effects resulting from its activities;

I.4.2- External environmental costs: It is the burdens borne by society as a result of their infection with various elements of environmental pollution, resulting from the exercise of the institution's activity or the irrational depletion of non-renewable natural resources (negative external effects).

I.5- Factors and pressures behind the increasing interest in the environmental performance of institutions

The International Federation of Accountants (IFAC) presents through a study presented in 2005 the most important factors and pressures behind the increasing interest in the environmental performance of institutions. These factors present at the same time challenges or challenges in the face of environmental accounting, which can be summarized in the following points:

I.5.1- International agreements concluded: In this regard, we can talk about agreements at the Arab level, at the African level (Maputo Conference in Mozambique in 1993) or agreements at the international level (such as the Kyoto Conference in Japan in December 1997).

I.5.2- Value chain pressures: It refers to the pressure exerted by large companies on their suppliers to urge them to comply with the environmental management systems issued by the Organization for Standardization (ISO) for products (MENCER, ZARROUK, & HEDI, 2023)

I.5.3- Local legislation and laws (legal and control pressures): Perhaps the most prominent of these laws and legislations is Law No. 03/10 containing the protection of the environment within the framework of sustainable development, in addition to many laws and decrees such as Law No. 20/01 of 12/12/2020, related to the preparation of the territory and sustainable development and many laws and decrees.

I.5.4- Tax pressures: It is represented in the taxes (and fees) imposed by governments on the use of environmentally harmful substances, such as carbon tax and other similar taxes aimed at reducing damage

to the environment, and we can talk in this regard, for example, on the supplementary fee on air pollution of an industrial nature (Finance Law of 2002).

I.6- What is environmental disclosure?

Environmental disclosure or disclosure of environmental costs is defined as the presentation and provision of information related to the environmental activities of the organization within the reports or financial statements, which facilitates the work of information users, also contributes to the rationalization of the decision by evaluating the environmental performance of the institution (BEN AOUALI & HOUALEF, 2020, p. 228)

It remains that there are many methods and methods of environmental disclosure, including: (BELHAIANI, 2018, pp. 141-142)

I.6.1- Disclosure in the form of independent environmental reports

by disclosing in separate reports from the appended financial statements, regardless of the form of the report for being descriptive, quantitative or financial, and whether it is a comprehensive or partial disclosure. The structure of the independent environmental report includes a set of paragraphs that include:

- ✓ General environmental information;
- ✓ Report on environmental management;
- ✓ Information on environmental accounting policies;
- ✓ Financial environmental data on performance;
- ✓ Information on physical environmental performance;
- ✓ Information on legal environmental performance.

I.6.2- Disclosure within the traditional financial statements: The proponents of this trend prefer that the environmental performance be disclosed within the traditional financial statements, considering that environmental, economic and social information is integrated, and constitutes with each other a full and comprehensive expression of the performance of the institution;

I.6.3- Disclosure in Management Reports: In other words, environmental performance is disclosed in the annual report of the

Foundation, or in the report of the Board of Directors, in a separate section within these reports, entitled "Environmental Report".

II– Methods and Materials:

II.1- Population and sample of the study

In order to highlight the necessity of environmental accounting in Algeria in light of the modern challenges and challenges and to test the validity of hypotheses or not, the study population was limited to accountants and management controllers at the level of Algerian economic institutions under the condition that they have an environmental accounting cell, in the first place. In addition to university professors and researchers with an interest and research in the field of environmental accounting or green accounting in Algeria, in the second degree.

While the study sample included 37 individuals distributed among accountants and management controllers at the level of Mitidja Cement Company (S.C.MI - GICA) due to its availability of a cell in charge of environmental accounting and its interest in environmental disclosure, and a number of university professors and researchers with interest and research in the field of environmental accounting at the level of the universities of Blida 02-Ali Lounici and the University of Algiers

03.

The electronic questionnaire and the paper questionnaire were relied upon to collect the responses of the sample members.

II.2-Study tools: The questionnaire was prepared, distributed and processed

II.2.1- Interview: A number of interviews were conducted with members of the study community for the purpose of preparing the question form and familiarity with the aspects of the topic.

II.2.2- Statistical programs: Both Excel and SPSS were relied on in the process of discharge, statistical analysis and testing of study hypotheses.

II.2.3- Statistical methods: represented in the arithmetic mean and standard deviation as descriptive statistical methods, Pearson correlation coefficient and Cronbach's Alpha coefficient for the

purpose of testing the validity of hypotheses as inferential statistical methods.

II.3- Questionnaire Design

It should be noted that the questionnaire form was prepared based on the five-dimensional Likert scale, with the aim of determining the general direction of each of the study axes according to the following table:

Table 01: Likert five-dimensional-ladder

	Strongly disagree	Disagree	Neutral	I agree	Strongly agree
Grade	1	2	3	4	5
Weighted average	[1 – 1,8]	[1,81 - 2,6]	[2,61 -3,4]	[3,41 - 4,2]	[4,21 - 5]

Based on the table above, each answer is expressed by one of the scores (from 1 to 5) while the general direction of the section (or paragraph) is determined by the weighted arithmetic mean of the latter.

The questionnaire form was divided into two main parts: the first part contains the personal data of the study sample (gender, degree, job and professional experience) while the second part deals with the main themes of the study as follows:

- *The first section: the need for a general framework for environmental accounting at the level of Algerian economic institutions;
- *The second section: The role of tax and value chain pressures in the adoption and adoption of environmental accounting;
- * The third section: the role of environmental disclosure in raising the quality of financial statements and decision-making.

III- Results and discussion :

III.1- Analysis of the results of the questionnaire

III.1.1- Stability and reliability of the study tool: in order to estimate the stability of the study tool and the consistency of its paragraphs (i.e. obtaining the same results of the study in the event that the questionnaire is redistributed again and under the same conditions or conditions) and then relying on the Cronbach's alpha coefficient.

Table 02: Cronbach's alpha coefficient

Number of questions	Cronbach's alpha coefficient	Square Root of the Coefficient
24	0,920	0,959

Source: Based on SPSS program outcomes

From the above table, we can see that the Cronbach's alpha coefficient for all study items is equal to 0.920, which indicates that the questionnaire has a high degree of stability, while the square root of the latter is equal to 0.959, which indicates the validity of the results of the questionnaire or study tool.

III.1.2- Determining the general direction of the study axes

III.1.2.1 Need for a general framework for environmental accounting

In order to determine the views of the respondents on the necessity of a general framework for environmental accounting at the level of Algerian institutions, a number of related paragraphs have been allocated and summarized in the following table:

Table 03: Need for a general framework for environmental accounting

Paragraph number	Ferry	Sample size	Arithmetic mean	Standard deviation
01	Interest in environmental accounting falls within the framework of corporate social responsibility	37	3,9459	0,8802
02	A general framework (on process) should be developed to measure and identify all Environmental costs	37	4,1351	0,6308
03	A path(s) should be established for measuring and disclosing environmental costs and environmental programs implemented by the institution.	37	4,2162	0,6296

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04	A path(s) for measuring and disclosing waste and toxic substance disposal costs should be established at the enterprise level	37	4,1892	0,8110
05	A path(s) should be established for measuring and disclosing the costs of eliminating noise at the enterprise level	37	4,0000	0,8819
06	The outputs of the environmental accounting system are relied upon in making and making environmental management decisions	37	4,0000	0,7817
07	The process of measuring and counting environmental costs helps in adjusting indicators to measure environmental performance and the results of the institution	37	4,0270	0,6003
08	Environmental accounting works to make decisions that contribute to reducing environmental costs and burdens	37	4,0541	0,7433
09	The environmental performance (environmental activities) of the institution must be presented and disclosed (through financial statements or other reports)	37	4,0000	0,7071
	section 01: The need for a general framework for environmental accounting	37	4,0631	0,5981

Source: Based on SPSS program outcomes

Through the above table, and after determining the general trend and standard deviation of the various statements of the section, we note that the general average of the responses of the respondents related to the first section amounted to 4.06 with a standard deviation of 0.598, which indicates that there is agreement (approval) on the need to provide a general framework for environmental accounting at the level of Algerian institutions. While paragraph 03 recorded the highest arithmetic average (4.2162), which indicates the strong agreement of the respondents on the need to develop a path

(procedures) for measuring and disclosing environmental costs and environmental programs implemented by the institution.

III.1.2.2 The role of tax and value chain pressures in the adoption and adoption of environmental accounting

Through the analysis of the paragraphs of the second section (determining the general trend and standard deviation of the various statements of the section) related to the role of tax and value chain pressures in the adoption and adoption of environmental accounting, the following can be identified:

**Table 04: Role of Tax and Value Chain Pressures in
Adoption and Adoption of Environmental Accounting**

Paragraphe number	Ferry	Simple size	Arithmetic- mean	Standard deviation
01	The clean-up fee imposed by the Finance Act 2005 and amended by the Finance Act 2020 has contributed to increased attention to environmental performance.	37	3,7027	0,90875
02	The supplementary fee imposed under the Finance Act 2002 has contributed to increased attention to environmental performance.	37	3,4324	0,86732
03	The fee for polluting or hazardous activities imposed under the Finance Act 2000 has contributed to increased attention to the environmental performance of the enterprise	37	3,7297	0,80445
04	The supplementary fee on industrial wastewater imposed under the Finance Act of 2003 contributed to increased attention to the environmental performance of the institution	37	3,6486	0,85687
05	The possibility of obtaining a certificate of conformity to ISO specifications related to the management of environmental activities is an incentive for organizations to increase interest in environmental accounting	37	4,2162	0,94678

06	The organization's customers and suppliers exert pressure on the organization to urge them to comply with the environmental management systems issued by the Organization for Standardization (ISO), which increases interest in environmental accounting	37	3,5946	1,01268
	section 02: The Role of Tax and Value Chain Pressures in Accreditation and adoption of environmental accounting	37	3,7207	0,68048

Source: Based on SPSS program outcomes

We note that the general arithmetic mean of the respondents' answers associated with the second axis was 3.72 with a standard deviation of 0.6805, which highlights the approval of the role of tax pressures and value chain pressures in accreditation and adoption of environmental accounting at the level of Algerian institutions.

III.1.2.3 The role of environmental disclosure in raising the quality of financial statements and decision-making

Through the analysis of the paragraphs of the third axis (determining the general trend and standard deviation of the various statements of the axis) related to the role of environmental disclosure in raising the quality of financial statements and decision-making, the following can be determined:

Table 05: The role of environmental disclosure in raising the quality of financial statements and decision-making

Paragraph number	Ferry	Sample size	Arithmetic mean	Standard deviation
01	Advertising and disclosure of environmentally friendly products contributes to gaining the satisfaction and conviction of customers and consumers (external goals)	37	4,027	0,83288
02	Environmental disclosure contributes to maintaining the reputation of the institution and its competitive	37	4,027	0,86559

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	position towards parties related to its economic and social activities (internal objectives)			
03	Environmental disclosure contributes to highlighting the extent of the institution's commitment to legislative texts (laws, decrees, ...) Related to environmental protection	37	4,2703	0,80445
04	Environmental disclosure is a negotiation tool for the organization with interested parties who exert pressure on it (consumers, organizations, social organizations...)	37	3,6757	0,91451
05	Measurement and disclosure of environmental costs within the financial statements contributes to achieving relevance (the user's reliance on information in making decisions) by expressing the environmental processes and events carried out by the organization.	37	3,9459	0,84807
06	Measuring and analyzing environmental costs contributes to determining the final cost of a product or service by determining the actual costs of the product (contributing to the pricing of the product in an appropriate manner);	37	3,9459	0,91122
07	Environmental measurement and disclosure helps in preparing feasibility studies and budgets for each investment project in the institution, by knowing the effects of the investment activity (to be invested) on the environment	37	3,8649	0,82199
08	Environmental measurement and disclosure contributes to activating the control of environmental activities and then developing a strategy to control environmental costs (reducing or avoiding them altogether; in case they do not add value to the products or services	37	3,973	0,68664

	provided by the institution)			
09	Environmental disclosure contributes to the measurement and evaluation of the environmental performance of the organization	37	4,2162	0,6296
	section03: The role of environmental disclosure in raising the quality of lists Finance & Decision Making	37	3,994	0,62248

Source: Based on SPSS program outcomes

From the above table, we note that the general arithmetic mean of the respondents' responses related to the third axis amounted to 3,994 with a standard deviation of 0.622, which highlights the approval of the respondents on the role of environmental disclosure in raising the quality of financial statements and decision-making at the level of Algerian institutions. While paragraph No. 03 recorded the highest arithmetic average (4.2703), which indicates the strong approval of the respondents on the contribution of environmental disclosure in highlighting the extent of the institution's commitment to legislative texts (laws, decrees, ...) Related to environmental protection

III.1.3 Testing the hypotheses of the study

In order to test the validity of the hypotheses of the study, we decided to use the Pearson correlation coefficient, which allows to determine the extent to which there is a statistically significant relationship between the need for a general framework for environmental accounting at the level of Algerian economic institutions and the recent challenges facing the latter (tax pressures and value chain pressures in addition to the role of environmental disclosure in raising the quality of financial statements and decision-making).

- **Testing the first hypothesis:** There is a statistically significant positive relationship between the need for a general framework for environmental accounting and the role of tax and value chain pressures in the adoption and adoption of the latter, at the level of Algerian economic institutions.

Table 08: Correlation coefficient between the variables of the first hypothesis

The second section: The role of tax and value chain pressures in the adoption and adoption of environmental accounting		
0,143	Pearson's correlation coefficient	The first section: the need to provide a general framework for environmental accounting at the level of Algerian institutions
0,398	Significance level	
37	Sample size	

Source: Based on SPSS program outcomes

From the table above, we can see that the correlation coefficient between sections 01 and 02 has reached 0.337 indicates that there is no correlation between the two axes. That is, there is no statistically significant relationship between the need for a general framework for environmental accounting at the level of Algerian institutions and the role of tax and value chain pressures in the adoption and adoption of the latter, at the level of significance 0.05. This leads us to reject the validity of the first hypothesis.

- **Testing the second hypothesis:** There is a statistically significant positive relationship between the need for a general framework for environmental accounting and the role of environmental disclosure in raising the quality of financial statements and decision-making, at the level of Algerian economic institutions.

Table n° 09: Correlation coefficient between the variables of the second hypothesis

Third section: The Role of Environmental Disclosure in Raising the Quality of Financial Statements and Decision Making		
0,528**	Pearson's correlation coefficient	The first section: the need to provide a general framework for environmental accounting at the level of Algerian institutions
0,001	Significance level	
37	Sample size	

****There is correlation at significance level 0.05**
program outcomes

Source: Based on SPSS

From the above table, we can see that the correlation coefficient was 0.528 at a significance level of 0.05, which indicates a strong correlation between the axes 01 and 03. In another way, there is a statistically significant positive relationship between the need for a general framework for environmental accounting at the level of Algerian institutions and the role of environmental disclosure in raising the quality of financial statements and decision-making, from which the second hypothesis is accepted.

Conclusion:

This study aimed to provide a summary of the literature on environmental accounting and environmental disclosure, in addition to a number of pressures behind the growing international interest in the latter, in a first stage. Identify the need to apply environmental accounting in Algeria in light of the recent challenges and challenges through a survey that included a number of researchers in this field in addition to a number of employees at the level of SCMI-GICA by virtue of the availability of the latter on an environmental accounting cell. Through this study, we also tried to answer the following problem: **How necessary is it to adopt and apply environmental accounting in light of the challenges and challenges facing the accounting profession in Algeria?**

Through the theoretical aspect of this study as well as the field study, a number of results can be presented, the most important of which are:

- There is agreement (according to the results of the survey) on the need to provide a general framework for environmental accounting at the level of Algerian institutions through the development of a general framework (in process) for measuring and determining all environmental costs, in addition to setting a process (procedures) for measuring and disclosing environmental costs and environmental programs implemented by the institution.
- There is agreement on the role of the outputs of the environmental accounting system in making and making environmental management decisions

- Through the survey presented, we did not seek that there is a statistically significant relationship between the need for a general framework for environmental accounting at the level of Algerian institutions and the role of tax pressures and value chain pressures in the adoption and adoption of the latter. In other words, although there is a need to adopt and implement environmental accounting, tax pressures (various fees and taxes imposed) and value chain pressures have not contributed to the adoption and implementation of the latter.
- Through the results of the survey as well, we find that there is a strong correlation (positive relationship) between the need for a general framework for environmental accounting at the level of Algerian institutions and the role of environmental disclosure in raising the quality of financial statements and decision-making. In other words, environmental disclosure and the search for the quality of accounting information contribute to the adoption and application of environmental accounting.

Through the theoretical study and the results of the field study, a number of recommendations and suggestions can be made as follows:

- Work on the development of a process (procedures) for the measurement and disclosure of environmental costs and environmental programs carried out by the Foundation in Algeria;
- Work on measuring and accounting for environmental costs in order to adjust indicators to measure environmental performance and the results of the institution;
- The need to present and disclose the environmental performance (environmental activities) of the institution (through financial statements or other reports), in order to rely on the outputs of the environmental accounting system in making and making environmental management decisions;
- Work to motivate institutions to increase interest in environmental accounting, through the "possibility/necessity" of obtaining a certificate of conformity to ISO specifications related to the management of environmental activities.

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