ABSTRACT. This research aims to shed light on the scientific underpinnings and benefits of sustainable development in businesses. Additionally, it seeks to examine the integrated reporting framework’s significance in attaining sustainable development objectives within industries and its appropriateness in improving the quality and transparency of integrated reports inside businesses. This Research uses the survey method to determine the extent of information disclosure. In other words, whether the information exists (quantitative) and does not exist within the accounting system’s output. The study uses data from Audi Bank’s annual reports for the years 2012 to 2016. The findings indicate a disconnect between the accounting information system’s outputs and the criteria for sustainability. Furthermore, the results of this study shed light on the compatibility between the outcomes of the accounting information system and the sustainability requirements for the preparation of the integrated report (IR) to close the gap between the requirements for the indicators of the integrated reporting framework and the integrated report proposal form used by businesses.

JEL Classification: Q01, Q56, M41

Keywords: sustainability reporting, integrated reporting, sustainable development, financial reports, developing countries

Introduction

Companies disclose their financial reports periodically in compliance with the law governing their work as article 41 of the Banking Act and Instructions No. 8 of 2010 of the Securities Act (Reilly, & Hynan, 2014). Still, this disclosure is not complimentary as it is a statement of its financial position only, the stakeholders do not have their requirements for information. Hence, stakeholders demanded that the management of companies disclose the information Financial and non-financial blames, through the inclusion of different types of social, economic and environmental reports, which are part of the sustainability report (Kılıç, Uyar & Karaman, 2019). Therefore, there’s a lot of pressure on the administration to prepare
the sustainability report. The Companies NNN, in New connection through Integrating sustainability indicators with Output System Accounting information (Lozano, & Huisingh, 2011). To disclose Integrated report, The Global Reporting Initiative has been developed GREY, sponsored by the United Nations, one of the most Indicators Sustainability consistent and widely used. The Integrated Report aims to contribute to understanding the processes for the development of sustainability reports and the obstacles faced by organizations, and the way organizational change is taking place towards improving accountability and can lead to changes in sustainable performance (Hřebíček, Popelka, Štencl & Trenz, 2012). The sustainability of companies depends on giving a company the ability to continue working over a long period of time and to sustain stakeholder relationships with it and match the view of new stakeholders.

1. Literature Review

1. The Concept of Integrated Communication

Integrated reports have quickly gained considerable importance since the INTERNATIONAL Integrated Reporting Commission (IIRC- later renamed the International Integrated Reporting Council). Although IIRC has become the dominant global body in developing policies and practices on integrated reporting, it has not been the first in this area. Lists, which are being developed guidelines for integrated reporting (IIRC,2014). Eccles and Saltzman,(2011) explained the emergence of the integrated report as an imposition on each listed company. The company is required to issue a financial performance report on an at least annual basis. A high-quality and transparent financial report that provides an accurate view of the company's financial situation is one of the key foundations of fair and effective capital markets. "IIRC,2013:7 is a brief message of how a company's strategy, governance, performance, and expectations are based in the context of its external environment, creating value in the short, medium and long term."

2. The Integrated Reports and Their Components

The integrated report is the most common framework at the moment, but there is still an open debate about capital forms and related items that need to be reported to ensure transparency and viability among companies (Grainger-Brown, & Malekpour, 2019). Its social, economic, and environmental location at the time of writing. These components have been identified and detailed and how the integrated report can be reported and answer all the questions they contain:

A. Company overview and external environment:
B. The answer is to the following question: What does the company do, and what are the circumstances under which it operates?
C. The governance
D. The answer is to the following question: How can a company structure govern to support its ability to create value in the short, medium, and long term?
E. A business model
   It is about answering the following question: What is the company business model? Which may be in the form of business activities and includes the integrated report of key business activities and CalAT:
   - How does the company differentiate itself in the market? (For example, through product differentiation, market segmentation, and distribution and marketing channels).
How dependent is a business model on generating revenue after the initial point of sale? (For example, extended warranty arrangements or network usage fees).

- How does the organization come close to the need for innovation?
- How is a business model designed to adapt to change?

a) Risks and opportunities
   The answer is to ask: What specific risks and opportunities affect the company's ability to create value in the short, medium, and long term, and how does the company deal with it?

b) Strategy and resource allocation
   The answer is to the following question: where does the company want to go, and how do you intend to get there?

c) Disclosure of performance indicators
   The answer is to what extent the company has achieved its strategic objectives, and what are its results in terms of capital impacts?

d) The expectations
   The answer is to answer the following question: What challenges and uncertainties can the company face in pursuing its strategy, and what are the possible implications of its business model and future performance?

e) Setup and presentation basis
   The answer is to answer the following question: How does the company determine what is needed to be disclosed in the integrated report and how are these disclosures evaluated?

3. The Concern for an integrated report

   The Integrated Reporting Board has identified what the integrated report should disclose information on issues that fundamentally affect the company's ability to create value in the short, medium, and long term.
   A. Identify relevant issues based on their ability to influence value creation.
   B. Assess the importance of relevant issues in terms of their known or potential impact on value creation.
   C. Arrange issues based on their relative importance.
   D. Select information to detect material matters.

   Integrated Reporting can be identified as an integrated communication return to the process of determining importance. Financial reporting entity (i.e., limits used for financial reporting purposes). Risks, opportunities, and outcomes that can be adopted or linked to stakeholders have a significant impact on the ability of the financial reporting entity to create value.

4. What Is Sustainable Development?

   The Global Committee on Environment and Development, made up of participants from 20 separate countries, chaired by Brundtland, presented the report to the UN General Assembly in 1987. 2005). In the 20th century, with environmental awareness rising since the beginning of the second half of the process of change, the concept of awareness had become internationally accepted with the concept of sustainable development. Given the definition of sustainable development, some responsibilities have fallen into almost every part of society. The concept of sustainable development enshrined in the Portland report can be counted as an
important step in adopting the concept of sustainability on a large scale on the international stage (Sepasi, Rahdari, & Rexhepi, 2018). The reason for ensuring sustainability, economic, social, and environmental policies should be considered and implemented as a whole, and the results should be assessed in this context. Between (Tekin 2009) a sustainable development has social, economic, and environmental dimensions, as well as spatial and cultural dimensions. As the concept of sustainability approaches from a macro perspective, sustainable development has focused on the right balance between the desire to eliminate the needs of the current generation and the need to meet the needs of future generations in the most appropriate way to achieve this goal. It will be possible to think about securing humanity and the continuity of the earth without harming the environment, economic development, and human factors.

5. **The dimensions of sustainable development**

Wahid et al., 2016:688 indicates that sustainable development has three dimensions: economic dimension, social dimension, environmental dimension, and e.

a. Economic dimension:
   It aims to improve the level of well-being of the E.N.A. by increasing its share of goods and services.

b. Social dimension:
   He is interested in achieving social justice and achieving equality of employment and equal opportunities between individuals, reducing poverty and poor income distribution, as well as caring for education and health, providing and improving the level of key services to all those in need, and continuing to seek democratic stability and respect for the human rights of all members of society.

c. Environmental dimension:
   It aims to protect and maintain the integrity of ecosystems, including land, water, and air, and to address and address special problems in a renewable and non-renewable type, where these problems lead to the brain of frameworks such as desertification and warming, in addition to the need to use clean technology in industrial activity of most of the preservation of the environment and society.

6. **Integrated reports and sustainability**

IR integrated reports are being addressed in response to growing interest and requests from stakeholders regarding social, economic, and environmental issues affecting the corporate field. It's all over the world. However, recent literature has questioned the role of social and environmental accounting in effectively supporting sustainable development. IR provides some benefits in compiling both financial and non-financial information into a single document on the company performance.

Epameinondas et al., 2017:66 for economic, social, and environmental reports are along with tradition, both in the private sector and in the public sector, as a result of criticism of the ability of financial reports to communicate the performance of entire companies. Benefits for ir-adopting companies (Eccles, 2011:59 Saltzman and) are:

1. Internal advantages.
2. Benefits of the external market.
3. Benefits from regulatory risk management.
SUSTAINABILITY REPORTING PRACTICES THROUGH INTEGRATED REPORTING FRAMEWORK FOR SUSTAINABLE DEVELOPMENT IN DEVELOPING COUNTRIES: AN EMPirical STUDY

7. The evolution of IR integrated reports

Integrated reporting (IR) emerged in response to the global financial crisis and corporate losses that led to poor confidence in traditional financial statements and highlighted the reduction of retroactive reporting of a single measure of corporate performance. Contact financial information and do not explain the correlation between strategy, risk, and multiple forms of capital under the Companies control (Villiers,2017:1). Despite the weaknesses that have emerged in the preparation of sustainability reports, the Association of Chartered Chartered Accountants of London (ACCA) has shown that it has evolved rapidly in social, economic, and environmental reports over the past four decades, and with the development of sustainability reports significantly in the past decade. Companies are among the companies to integrate sustainability information with accounting information systems in the annual report. Such integration is necessary if companies are to integrate stakeholder responsibility into the heart of their operations in a meaningful way to eliminate weaknesses in sustainability reporting. ACCA reached a certain level of integration in corporate reporting voluntarily, driven by the development of the accounting For Sustainability Reporting Framework (A4S) in 2007. This represents a new phase in the initiative to develop an integrated framework for the integrated report. From definitions of integrated reports, the South African Integrated Reporting Commission (IRCSA,2011:1) identified integrated reports as a “comprehensive and integrated representation of the company's performance in terms of funding and not sustaining it” to create and preserve value. The integrated report must provide stakeholders with a brief overview of the company, integrating and linking important information about strategy, risks and opportunities and linking them to social, economic, environmental, and financial issues.

The future of sustainability accounting and integrated reports Sustainability reports are essential for companies to adopt through sustainable disclosures, including companies and small businesses. Organized in different ways in different parts of the world. This leads to growing expectations. This also increases social, economic, and environmental regulation. Since accounting rules require disclosure of financial issues, sustainability matters are now more vulnerable to cash flow implications. Sustainability issues are likely to find their way to report through standards (Villiers and Staden,2011:502).

Although there are no criteria for sustainability reports, Dumay and Dai,2017:25) indicate a request for more social, economic, and environmental information, which has become increasingly formal in disclosure regulations. N Business Opportunities. Therefore, it is likely safe to predict that sustainability and integrated reports will increase in the future and that the accounting profession will play a key role in helping companies start, improve, and institutionalize reports. More companies adopt sustainable strategies and integrated reports to support them. As a result, the more sustainable our society will be. Leadership by individuals, companies, and nation-states will be necessary, and technology must be utilized as much as possible. One report and additional reports and the lack of generally accepted criteria for non-financial information and non-financial information systems that need to be improved, internal coordination costs, but integrated reporting, can and must be done. Any company that adopts a commitment to corporate social responsibility and sustainability can enhance this commitment by producing an integrated report.
8. The development of the integrated communication framework

Under the principle of comprehensive disclosure, companies are to provide voluntary disclosures if their usefulness offsets costs, and stakeholders in general and financial analysts, in particular, have begun to use and estimate non-financial indicators. Over the past three decades, scientists and practitioners have tried to develop various frameworks to close the information gap prepared by stakeholders, such as a balanced scorecard and sustainability report. This framework is the philosophy of integrated thinking that leads to reporting. According to this philosophy, each capital that builds the basic pillars of internal security must be linked to others to overcome the limitations of previous voluntary disclosure and thus provide a comprehensive vision of the company's performance. Some scientists have pointed to the lack of clarity in the definition of IR as a weakness in the general framework (Flowe, 2015:27). To give them a premium without disclosing those that do not support the creation of corporate value. Another useful effect of having a single set of indicators at a minimum is the comparability of time and across different companies and the dynamics of the six forms of capital in different sectors, countries, and contexts. It can be said that there are still many open questions regarding the development, adoption, and usefulness of the IR framework to stakeholders.

2. Methodological approach

1. Research problem

With developments in companies, sustainability accounting and integrated reporting are relatively new topics that emerged in the 1960s and 1970s, which dealt with various views on the problems discussed in scientific terms as well as principles, rules, and ways that should be respected and used by the system. The issue of obtaining an integrated and unified system has become extremely important to achieve the sustainable development goals of these companies based on the social, economic, and environmental indicators available.

2. Research objectives

The main objective of this research is to highlight the theoretical, scientific, and advantages of achieving sustainable development in companies. The extent to which the integrated reporting framework can be used to achieve sustainable development to enhance the quality and transparency of integrated reporting in companies. Propose a model for the integrated framework for achieving an integrated corporate reporting system in order to fill a gap between accounting information system outputs and sustainability requirements.

3. The importance of the Research

The importance of Research is demonstrated by focusing on current developments that have committed companies to pay attention to their social, economic, and environmental responsibilities. Known as the "Sustainability" for the purpose of counteracting the increasing pressures to develop social, economic, and environmental responsibility in these companies. The importance of Research stems from important considerations, including when the
integrated reporting framework is developed through its use to achieve sustainable development, it will lead to an increase in the efficiency of the accounting system. During the proposed model of the integrated framework of the most important items necessary for the application of the most important dimensions related to sustainability to improve, develop, and increase the efficiency of accounting information.

4. **The hypothesis of Research**

   **The Research is based on a key hypothesis:**
   "The integrated reporting system helps achieve sustainable development to fill the gap between financial accounting information outputs and sustainability reporting requirements in annual corporate reports."

5. **Sources of access to data**

   The researcher relied on the completion of the study on a set of sources to collect data and information for the theoretical and practical aspects, which were as follows:
   1. Foreign and Arabic books, Research, studies, and periodicals published in magazines and on the Internet.
   2. The financial and sustainability reports of the study sample company.
3. Results

1. The profile of Audi Bank

In 1830, S.Bank Audi established its strong growth in Lebanon, building a strong legacy of excellence in the banking sector. Iraq, Jordan, Egypt, Qatar, Saudi Arabia, Sudan, and Syria. Audi Bank is a joint-stock company with a diversified shareholder base that includes shareholders, large regional investors, and international institutional investors. The Bank offers a full range of products and services that mainly cover banking services for individual, commercial, and private companies and meets the needs of various sectors and industries in the economy, including manufacturing, trade (retail trade), construction and real estate, development, hotels, apartments, restaurants, education, and global services, as well as health and social services. It also includes some of the main brands and products, services for a variety of accounts, loans and card collection, as well as insurance, insurance, and investment products across regions and branches.

2. The requirements of the reports of the sustainability

<table>
<thead>
<tr>
<th>#</th>
<th>Item</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
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<tr>
<td>1</td>
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<td>23</td>
<td>24</td>
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<td>29</td>
</tr>
<tr>
<td>2</td>
<td>Economic</td>
<td>3</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>3</td>
<td>Environmental</td>
<td>8</td>
<td>9</td>
<td>9</td>
<td>10</td>
<td>10</td>
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<tr>
<td></td>
<td>Total</td>
<td>31</td>
<td>35</td>
<td>37</td>
<td>45</td>
<td>45</td>
</tr>
</tbody>
</table>

3. The researchers counter.

The totals for years for system outputs, respectively for years (2012-2016), are (45,45,37,35,31)From the total sustainability indicators within the G3.1 report counter of 84 indexes distributed by axes 45 social indicators, nine economic indicators, and 30 environmental indicators, and relatively close (36%, 41%, 44%, 53%, 53%).

<table>
<thead>
<tr>
<th>#</th>
<th>Item</th>
<th>2012</th>
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<tbody>
<tr>
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<tr>
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<td>9</td>
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<td>12</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>39</td>
<td>49</td>
<td>44</td>
<td>51</td>
<td>56</td>
</tr>
</tbody>
</table>

The researchers counter.

For years (2012-2016), the total years for system outputs are (56,51,44,49,39) of the total sustainability indicators within the framework of the G3.1 reporting of 84 indexes broken down by axes, 45 social indicators, 9 economic indicators and 30 environmental indicators, and by close percentages (46%, 58%, 60%, 66%).
4. Application of the proposed model of the integrated flow of the search sample

This Research deals with the contents of the proposed model of the general framework for integrated reporting GRI, within the G3.1 reporting framework indicators for social, economic, and environmental indicators, as a result of the verification of the research hypothesis that there is a gap between the outputs of the accounting system for annual financial reports and sustainability requirements, and we will present the contents of a simple model of the integrated report containing financial information and non-money information. As described in table 3, which contains some important details to be disclosed in the integrated report.

Table (3). Contents of the Integrated Report

<table>
<thead>
<tr>
<th>Report content elements</th>
<th>description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regulatory overview and external environment</td>
<td>The Bank's mission and vision, and the key context in determining the issues of culture, ethics, and values, which are disclosed in the speech of the CEO or Board Manager. It also mentions the operational structure, competitive position, branches of the Bank, and the objectives it seeks, which are reminiscent of a profile of the Bank. External factors include the legal, commercial, economic, and political context that affects the creation of short, medium, and long-term value for the Bank.</td>
</tr>
<tr>
<td>Governance</td>
<td>It includes the organizational structure of the Bank, the members of the board of directors, as well as the heads of the departments.</td>
</tr>
<tr>
<td>Business model</td>
<td>Includes strategies that enhance the Bank's effectiveness and ability to identify indicators of ROI, ROA, ROEbusiness results that are disclosed in the report.</td>
</tr>
<tr>
<td>Risks and opportunities</td>
<td>Include capital adequacy, leverage, financial failure forecasting, and balanced performance card</td>
</tr>
<tr>
<td>Strategic resource allocation</td>
<td>These include financial strategies and future objectives that the Bank seeks to implement while allocating the resources needed to achieve these strategies.</td>
</tr>
<tr>
<td>Disclosure of performance indicators</td>
<td>These include financial and sustainability reports, which include financial statements and disclosures of social, economic, and environmental indicators.</td>
</tr>
<tr>
<td>Expectations</td>
<td>Are the future plans for business development, which the Bank seeks to reach its goals.</td>
</tr>
<tr>
<td>The basis of numbers and presentation</td>
<td>Includes the process of determining the importance of the Bank and describing the reporting limits set by the Bank. A summary of the frameworks and methods used to identify and evaluate financial and non-financial information.</td>
</tr>
<tr>
<td>Reporting limits</td>
<td>Financial and sustainability reports, represented by the proposed model (Integrated Report)</td>
</tr>
</tbody>
</table>

Through table (3), some content can be released from the integrated report. As an example of some of the information disclosed in the integrated report concerning information
disclosed in the financial report and the sustainability report for 2016, Bank Audi and As follows:

**First: Regulatory overview and external environment**

Established in 1830 in Lebanon, Odeh Bank is a joint-stock company with a diverse shareholder base that includes shareholders, large regional investors, and international institutional investors. While the Bank is still headquartered in Lebanon, by 2013, it has expanded to 12 countries in the Near East, North Africa, the Gulf Cooperation Council, and Europe, including The Arab states of Iraq, Jordan, Egypt, Qatar, Saudi Arabia, Sudan, and Syria. The Bank offers a full range of products and services that mainly cover banking services for individual, commercial, and private companies and meets the needs of various sectors and industries in the economy, including manufacturing, trade (wholesale and retail), construction, and real estate. Development, hotels, apartments, restaurants, education, and global services. It also provides health and social services.

Some of the leading brands, products, and services also include a variety of accounts, loans, card collection, and insurance, insurance, and investment products across regions and branches. As Bank Audi develops and matures in its role as a leading financial institution in the region, so is our clear vision of sustainability in the communities and environments in which we operate. Today's world requires organizations to be constantly transformed and develop in a way that meets ever-changing customer behaviors. In parallel, customers demand greater transparency than ever before, which means a firm commitment from the brand of their choice to establish a relationship with them. That's why digital solutions, sustainability, responsible finance, and being good citizens are key assets of successful brands in the 21st century, including Audi Bank. The challenges we face are similar to those faced by our customers. But our goal is to push the boundaries further by identifying areas where we can make a positive contribution: social welfare, the economy, and the environment. This is achieved by implementing effective changes on several fronts, with the ultimate goal of enabling growth and economic progress by building sustainable infrastructure and creating jobs. Our commitment to making a significant positive change in people's lives has been an integral part of our culture since the founding of Audi Bank in 1830. This is closely linked to the Bank's historic prosperity to create added value in its communities. It is firmly believed in the disclosure of untapped talent. With this in mind, our "Grow Beyond Your Energy" logo pushes our employees and customers to work together to achieve these goals, both in day-to-day operations and through ongoing social responsibility initiatives.

**Second: Governance**

Bank Audi is subject to a 12-member board (currently ten members) elected by the General Assembly of Shareholders for a three-year term. The board's responsibility is to develop policies and adopt the strategy proposed by the administration (executive committee). It also agrees on the Bank's risk limits and monitors the Bank's risk summary. Before external auditors.

5. **Third: Business model**

1. **Strategy and social responsibility policy**

We use the policy of social responsibility within a strategy defined by the administration, which includes the appointment of the workforce according to the type of employment and the region, as we determine the total number of employees' sense of sex and within social requirements. Because the Bank wants to maintain the health and safety of workers with a high level of risk of maintaining lower rates of disease, that's why we train our...
employees and give them advice and prevention within risk control programs and help the workforce and their families overcome crises, which gives confidence in work. One of our programs is to develop workers and increase their scientific and practical skills, to help them continue to live if they have career endings with the Bank while seeking gender equality and not to differentiate between them, by not distinguishing them, by not distinguishing and considering programs designed to develop society to reduce the negative effects associated with corruption and take action to solve this problem. We seek to abide by voluntary programs, laws, standards, and laws through reports submitted to customers and in accordance with their requirements to take into account the customer's privacy while complying with regulations and laws.

2- Strategy and economic responsibility policy

Using the policy of economic responsibility about the economic impact and fluctuations that occur in the market and the effects that are on us, we explain the direct economic values of revenues and costs described in the financial statements and the amounts mentioned in relation to employee compensation, donations, and investments, profits paid to the money providers from customers. In addition, you will continue to develop plans for specific benefits within our scope of work in terms of commitment to cover commitments with customers without having to request external assistance.

3- Strategy and environmental responsibility policy

As part of the strategy of maintaining a clean environment without the initiatives and programs we provide to employees in contributing to the preservation of the environment from pollution, we train employees to conserve direct and indirect energy, and we have prepared some initiatives to reduce emissions and greenhouse gases as part of an effort to mitigate the negative effects of products and services. As part of the business, we are committed to environmental laws and regulations by reducing important environmental impacts such as the use of modern and good means of transportation in the process of transferring employees, and we have also provided an initiative from a pollution-free environment several measures followed by the worker's employees and transported to their families from the greatest benefit to the community.

6. Risks and opportunities

The Bank's regulatory capital increased from JD 3,347 million at the end of December 2015 to JD3.920 million at the end of December 2016, an increase of 573 million dinars. Second-class money. In accordance with the directives of the Central Bank of Iraq, to the deferred obligations that have been classified. The Bank's participation in the swaps provided by the Central Bank of Iraq has, in fact, strengthened, during 2016, foreign exchange reserves fluctuated as a result of the transfer of the Bank's investment in its continuing subsidiaries of functional currencies to DINAR (or US dollar) using the exchange rate at the end of December 2016. As precautionary measures and as part of the Bank's lending activities, each credit transaction is subject to a certain amount of risk opinion, issued by functions independent of credit creation. This helps ensure that credit transactions and resulting data are consistent with the Bank's credit policy and risk-taking. In line with credit policy, the Bank refrains from financing unethical and illegal activities, exposing potential risks to the environment, or not adhering to the Bank's CSR principles. In addition, the risk function, which is independent of business lines, provides views on risks, signing new projects and significant changes related to
products, processes, activities, and technology before implementation to assess risk levels as well as the adequacy of relevant controls and recommend additional operations, if necessary.

7. Strategies and resource allocation

The Department monitors the operational results of its work units separately to make decisions on resource allocation and performance evaluation. The sectors are evaluated based on net operating income and financial position information. Income and consumption taxes are managed on a group basis and are not allocated to the operating sectors. Interest income is recorded in net, where management monitors net interest income rather than total income and expenses. Net interest income is distributed to the business sector, assuming that all positions are financed or invested through a central financing unit. The Internal Money Transfer Pricing Mechanism (FTP) has been implemented between the operating sectors. The assets and liabilities declared in the segments are net assets and liabilities among sectors and form the basis of management measures of sector assets and liabilities and the basis for allocating resources between sectors.


Financial lists include income disclosure, public yuan, cash flow disclosure, balance review, and general observations.

9. Expectations

The Bank’s recent results reflect how sustainable strategies translate into long-term financial value. At FM 2016, management has succeeded in maintaining the group’s high flexibility in its ability to withstand negative developments in its markets in existence while reporting increased growth in activity and net profits in parallel with strengthening the Bank’s fundamentals and financial flexibility. Looking to stay under the remaining leadership, balance healthy financial growth and returns to shareholders with equal commitment, and pay value-added to stakeholders and society. Based on the above, it is possible to limit and fill a gap between the outcomes of the accounting system and sustainability requirements in line with the developments in the global indicators and initiatives that reflect on the Iraqi environment, so we aspire to be a positive step within the framework of integrated reporting on which Iraqi companies are based under the current circumstances. We hope that the companies will seek to apply the preparation of integrated reports as they reflect the dimensions of social, economic and environmental sustainability. In addition, it discloses annual financial information. This makes it easier for stakeholders to obtain information with high accuracy, quality, and transparency promptly.

Conclusions

Increased interest in transparency issues as companies increase their level of disclosure within their financial reports. Other information that is not contained in the financial lists, which companies disclose in response to the needs and requests of stakeholders, also contributes to improving the quality of financial reports. The world’s growing need for financial and non-financial information today to meet stakeholders’ requirements has emerged, and integrated
reports have emerged to disclose financial and non-financial information within social, economic, and environmental dimensions. Integrated reports express the desire of companies to disclose financial and non-financial information while meeting the needs of stakeholders to improve their disease and the quality of their information voluntarily, and this is generally reflected in the community as the information does not appear in its full form. The accounting information system’s outputs of financial reports and sustainability reports conclude that there is a gap between the information disclosed within the published reports. The integrated report to disclose financial and non-financial information is shared to meet the needs of stakeholders and fill the gap between accounting system outputs and sustainability reports. Disclosure of social, economic, and environmental data in corporate reports has been voluntarily returned, resulting in the non-compliance of all companies in all countries of the world to disclose this information, despite global initiatives urging disclosure of this information.

Despite Audi’s application of global initiatives in terms of sustainability reports and in accordance with global indicators and initiatives, the information is not disclosed separately through financial and sustainability reports, resulting in a gap between the information disclosed, as well as the possibility of not obtaining the information promptly and making an effort to obtain it. It is reported that Audi Bank has fully disclosed sustainability indicators within the Global Integrated Reporting Initiative (GRI) and has not disclosed an integrated report as it did not include financial reports. The existence of non-financial financial reports for the company shows the company’s interest in disclosing the information. Companies should be prepared for integrated reporting because it provides integrated information that reflects the company’s financial performance, financial change, and linking to the company in a monetary or descriptive manner. Binding instructions should be provided to companies, in general, to prepare integrated reports for the purpose of knowing the three dimensions implications for society and what this company may provide at present, and what future repercussions. Companies should prepare an integrated report within the proposed integrated reporting model to resolve the gap between accounting information system outputs and sustainability reports, and organizations should implement global integrated reporting initiatives and disclose the indicators received in full and comprehensively to develop an integrated report that meets the requirements of the times and the needs of stakeholders. Audi’s application of global initiatives reveals the accounting information system that follows modern systems, by disclosing financial information and above matt non-financial, do not know that there is a gap between the information disclosed, so the Bank should fill this gap through integrated reporting indicators GRI. Audi Bank should not be content with the numbers of financial and sustainability reports within the traditional annual reports and the Global Integrated Reporting Initiative (GRI). It must include integrated reports to improve the quality and accuracy of the information and fill the gap requirements financial and non-financial reports. The preparation of financial reports and the sustainability of Audi Bank noted that the Bank is keeping pace with the requirements of the modern through the application of global initiatives and indicators and through the disclosures expressed within the published reports, i.e., the application of these indicators depend on one part of these reports. It should do more to disclose all aspects of his activities, particularly concerning published reports.
References


