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## **THE ROLE OF GREEN INTERNAL AUDITING IN ACTIVATING GREEN GOVERNANCE: A PROSPECTIVE STUDY**

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**ABSTRACT.** This study aims to determine whether green internal auditing affects green governance. The research problem is represented by the fact that the internal auditing process is limited to the financial aspects without paying attention to the environmental aspect, which results in a waste of natural resources, not to mention the problems arising from environmental pollution because of the activities practiced by industrial companies and their failure to assume their responsibilities. A team of academics will conduct the research. The researcher utilized the questionnaire to meet the study's goals, and the questionnaire was sent to several specialties. As a result, the research sample comprised a group of workers from industrial businesses. The study came to several conclusions, the most significant of which were that green internal auditing has an impact on green governance and that green internal auditing has an impact on the principles that underpin green governance (sustainable development, environmental justice, environmental precaution, accountability, and environmental participation). In such locations, according to the findings of the statistical study, it was discovered. The degree of convergence in the opinions of the respondents is indicated by the fact that the weighted arithmetic mean for this axis is 4.375, which is greater than the default mean of the scale of 3 degrees, with a very low standard deviation of 0.519, while the degree of the coefficient of difference was 0.119.

**JEL Classification:** H38, M41, R53

**Keywords:** Internal Auditing, Auditing, Green Internal Auditing, Green Governance.

### **Introduction**

The internal audit process is limited to the financial aspects without paying attention to the environmental aspect, which results in a waste of natural resources, not to mention the problems resulting from environmental pollution as a result of the activities practiced by

industrial companies and their failure to assume their responsibilities towards society and the environment within which they operate, which requires activating the role of green internal audit in order to enhance green governance. There have been many topics and studies that have dealt with environmental issues and problems in the past two decades, especially after natural resources were exposed to the risk of depletion and were not being used rationally, as well as not preserving the environment from pollution that may occur as a result of industrial companies practicing their business and indifference. Additionally, after natural resources were exposed to the risk of depletion and were not being used in a manner that was environmentally friendly, there was an increase in the number of environmental issues and The necessity for green internal auditing emerged as a direct result of these types of industrial activity. The process of internal auditing is limited to the financial aspects without paying attention to the environmental aspect, which results in a waste of natural resources. This is not to mention the problems that arise from environmental pollution as a result of the activities practiced by industrial companies and their failure to assume their responsibilities towards society and the environment within which they operate, which requires activating the role of internal audit green in order to protect the environment. In order to protect the environment, the role of internal audit green needs to be activated in order to protect the company.

## **1. Literature review**

Internal audit is an independent evaluation function created within the company to examine and evaluate its activities as a service to the company with the aim of helping the company's individuals to carry out their responsibilities effectively by providing them with analysis, recommendations, advice and information related to examining activities, and later the Institute of Internal Audit developed its definition of internal audit as an independent and objective activity that provides assurances and advisory services aimed at adding value to the company, improving its operations and helping it achieve its goals through a systematic and disciplined approach to evaluate and improve the effectiveness of the management of Risk, Control and Governance

### **First: Green Internal Audit**

Green internal audit is one of the forms of audit used by management to obtain the necessary information in order to evaluate the environmental performance of its subsidiaries and the company as a whole, where this process is carried out by a group of individuals working within the company in order to provide objectivity and freedom from bias in environmental performance information, individuals are required to be independent and impartial in addition to possessing knowledge and skills (Murad and Fawzi, 2015: 25), The International Chamber of Commerce (ICC) defined green internal audit as an internal management tool that periodically and objectively evaluates the quality of the performance of the environmental management system with the aim of helping to protect the environment by facilitating administrative control over environmental practices and assessing compliance with the company's policies and programs related to environmental activities, which include meeting the requirements of environmental legislation and laws ( Yusoff,2013:26), The Institute of Internal Auditors (IIA) defined green internal audit as an integrated part of the environmental management system through which the company's management determines the appropriateness of environmental control systems and the extent of compliance with regulatory requirements and internal policies (Omar and Lubna, 2017: 112).

### **Second: The importance of green auditing**

The importance of green auditing arose due to the increasing interest in the environment and the negative effects of corporate practices in the surrounding environment, so the

importance of green auditing stems from the importance of achieving environmental sustainability by providing the needs of current generations without negatively affecting the needs of future generations, there are other reasons that made green auditing more important such as (Thabit, 2021:77) and (Alhelou et al,2018:56):

**Third: Objectives of Green Internal Audit**

They can be identified as follows (Hayek, 2013: 397) and (Khalil, 2022: 25):

Design a system that provides management with information on environmental performance on

Developing environmental performance records for the company .

Help management predict environmental problems instead of simply interacting with them and drawing their attention to environmental requirements .

Verify the company's compliance with environmental requirements .

Assess the effectiveness of existing environmental management systems.

**Fourth: Advantages of Green Internal Audit**

The advantages of green internal audit are as follows (Al-Hindawi, 2016: 360) and (Al-: (Arifi, 2020: 780

-1 . Reduction of environmental-related obligations

-2 . More efficient operations

-3 . Low insurance premiums

-4 . Improved environmental management and enhanced environmental protection

5- Improved risk management

**Fifth: The scope of work of the green internal auditor**

The scope of work of the internal auditor is no longer limited, but has evolved to become interested in new tasks and one of the new tasks required of the internal auditor is to carry out the green audit and the most important tasks and responsibilities of the green internal auditor can be identified as follows

(Dripati, 2009: 59-60):

Assess the appropriateness of accounting methods for environmental issues and appropriate disclosure

Ensure that the administrative decisions related to the environment that are taken are based on information based on facts, as well as the extent of the company's compliance with the prevailing environmental laws and regulations that apply.

Supporting the green audit program by providing the necessary components such as audit methods, audit plans, risk model, assisting in the development of programs, proposing documentation methods, especially with regard to deficiencies and corrected procedures, and proposing appropriate methods for statistical analysis.

Work to provide the necessary information needed by the management related to the company's environmental practices and deliver it in a timely manner so that the management can take appropriate decisions.

Evaluate the environmental practices that are carried out within the company and strive to develop them

**Sixth: Difficulties Facing Green Internal Audit**

There are a number of difficulties facing green internal audit, including (Tamimi, 2020: 234-235):

Non-adoption of environmental management system.

Weak interest of senior management in green internal audit.

Failure to keep environmental accounting records.

Lack of clarity of procedures and standards governing green internal audit.

It is also possible to add difficulties or obstacles specific to the Iraqi environment, namely:

Lack of public interest in environmental information.

Lack of qualified professional staff to conduct green internal audit.

Lack of special legal legislation in the field of environment.

Neglecting legal accountability with companies that negatively affect the environment.

## **Green Governance**

Green governance is a concept that refers to the way in which environmental affairs and sustainable development are managed within the government framework and the public sector in general. Green governance aims to strike a balance between meeting the needs of society, preserving the environment and long-term environmental sustainability. Green governance is also an important tool to improve the environmental performance of governments and ensure the implementation of effective and sustainable environmental policies. This includes developing a strong legal and regulatory framework to protect the environment, encouraging community participation and cooperation with the private sector and NGOs, promoting environmental awareness and adopting sustainable development principles in government decision-making.

In short, green governance aims to achieve sustainable development through the responsible exercise of power and decision-making that balances the economic, social, and environmental dimensions.

### **First: Green Governance**

Green governance is a subset of the broader governance literature, but there are some important differences, namely the greatest focus on environmental protection (Armitage et al, 2012:247), the interest in the concept of green governance was initially a global interest, as the first signs appeared after the Stockholm Conference, and this is due to the great deterioration of the environment, which was reflected not locally, but globally, so it is necessary to pay attention to green governance at the level of all countries (Sarah , 2015: 19) Green governance came up with a broad and new concept and for this reason researchers did not agree on a unified definition as defined by (Li) Green governance is long-term economic, social and environmental sustainability (Li et al, 2018:4) and pointed out (Bennett & Satterfield,) The goal of green governance is to manage individual behaviors or collective actions in pursuit of public environmental benefits and relevant societal outcomes (Bennett & Satterfield, 2018:6), also defined as a set of organizational processes, mechanisms, and organizations through which political representatives solve environmental problems and influence environmental outcomes (Chang et al, 2019:3). Green governance is a comprehensive system that regulates public and private behavior towards more issue and responsibility for the environment (Mustafa et al., 2021: 122), and defined by (Aisha ) as a set of organizational procedures and mechanisms to rationalize human dealings with his environment in all uses and various activities, as it is a coherent whole between a set of formal and informal actors (Aisha, 2022: 282), also defined by (Shah), is the actions of organizations that mitigate conflict between humans and nature (Shah et al, 2022:3), defined by (Gothi and Issa) as the decision-making mechanism in the field of environmental management and environmental resources (Gothi and Issa, 2022: 16), and pointed out (Bandiyono,) Green governance is an essential element necessary to maintain a balance between environment and development and that the application of green governance is

very useful in maintaining the sustainability of natural and environmental resources (Bandiyono et al,2022:484).

Through the above, the researchers define green governance as a set of rules, procedures, mechanisms and regulatory organizations through which actors influence actions related to environmental issues and control the use of natural resources in an optimal manner in order to achieve environmental sustainability.

### ***Second: Forms of Green Governance***

Green governance takes three main forms :

A- Global Green Governance : It refers to a set of organizations, basic mechanisms, financing mechanisms, rules, procedures and standards that control efforts to protect the global environment. It can also be said that global green governance is a global network that includes different actors linked to the global ecosystem and seeks to achieve global goals by finding solutions to environmental problems that the country has not reached to solve in an attempt to improve and protect its conditions. (Makhloufi ,2019: 12).

in- National Green Governance : Any set of environmental systems, mechanisms and policies that exist at the national level of countries that seek to protect the environment, and this does not mean talking about a unified and ready model for national green governance, but there are curricula and policies specific to each country and society separately.,For example, the United Kingdom's philosophy of sustainable development has focused on considering the natural environment, environmental issues and natural resources as an urgent need to better understand environmental boundaries, which requires ensuring a decent environment for present and future generations. (blacksmith,2018: 171).

t- Regional Green Governance : It is the set of policies and regulations prevailing in two or more countries and represents a kind of environmental coordination in certain areas such as transboundary pollution or the management of waste and shared rivers. ,Asian Green Governance and African and European Green Governance (Ajrod ,2020: 20).

### ***Third: Factors of Green Governance***

The state is considered the main actor in green governance and relies on other factors that help it achieve international endeavors to preserve the environment, represented by the private sector, civil society and international organizations (Waker et al., 2021: 175), (Ajroud and Gharbi, 2018: 312) and (Youssef and Youssef, 2019: 115):

The state as an actor in green governance: The role of the state emerged as a key actor in green governance in the late sixties of the last century, many countries began to put environmental problems on the political agenda, and the state intervenes as a key actor in green governance through three areas:

Determining the environmental agenda : It includes determining the environmental agenda and environmental legislation issued by the state, monitoring the budget, directing public policy and decision-making.

Development of environmental policy tools : Environmental impact assessment is one of the most important environmental policy tools in addition to environmental tax.

Implementation of environmental policies : Although the state is designed and implements environmental policies, there are some difficulties facing countries in implementing their environmental policies, such as lack of financial resources and lack of coordination and cooperation.

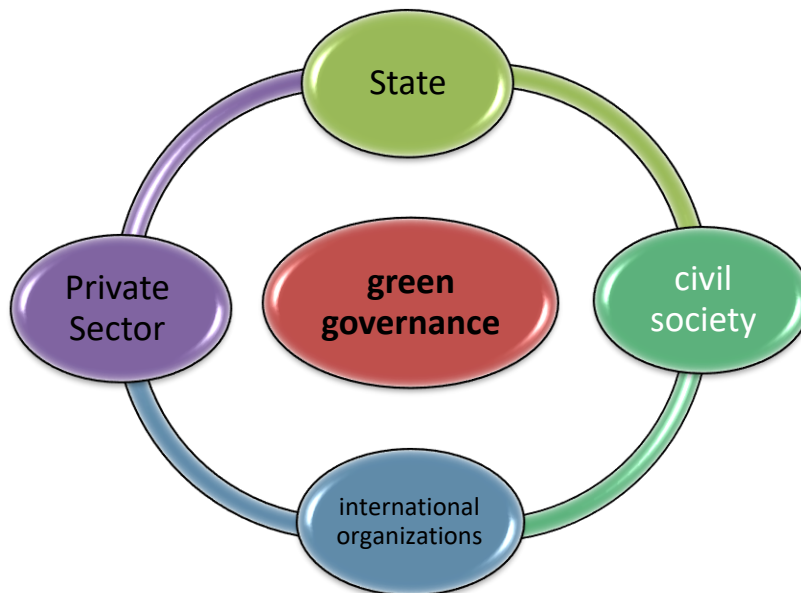
**The private sector in green governance:** The private sector means organizations or associations that include businessmen gatherings, translating the role of the private sector as a vital actor in the green governance system by adopting the concept of responsibility and imposing specific obligations towards the environment and its compliance with recognized environmental standards.

**Civil society as an actor in green governance:** The role of civil society as a development actor emerges in front of the decline of the role of the state and the radical changes that have occurred in its responsibilities, and civil society is considered a developmental actor in the production of many companies in the political, social, economic and environmental fields through the intervention of social capital and non-governmental organizations.

**International organizations as an actor in green governance:** led by the World Bank and the World Trade Organization, which work to promote global environmental policies and sustainable development.

The effects of green governance can be illustrated through the following figure:

Figure 4: Green Governance Factors



Source: Prepared by the authors

#### ***Fourth Theme: The Role of Green Internal Audit in Activating Green Governance***

The issue of environmental protection called on the responsible authorities in the whole world to impose laws and instructions that work to control human activities in general and industrial ones in particular according to certain standards, which are the practical framework for green governance to ensure the safety of ecosystems and not to harm them, which constitute the biosphere for the living of humans and other living organisms, so the application of these laws and instructions requires immediate standing to ensure the safety of their application and compliance with them. This stand means carrying out the green internal audit process that is carried out through monitoring Activities, examination of records, conducting the necessary analyzes and matching instructions with what is being implemented, this role played by green internal audit contributed directly and indirectly to the application and promotion of green governance, and since green governance is a comprehensive system that regulates public and

private behavior towards more accountability and responsibility for the protection of the environment, the person who can determine these responsibilities is the green internal auditor. Therefore, green internal audit serves as an early warning bell when there is any environmental deviation (Mustafa et al., 2021: 123-124) and in the framework of green governance also green internal audit works to increase the interaction of companies in the community from an environmental point of view by adhering to their social responsibility towards the community in which they operate, which increases the community's confidence in the company that it seeks to maintain the safety of the environment and reduce the negative impact of its activities on the environment, and this is what leads to increasing the loyalty of community members to these The company and thus its development and continuity on the one hand, and on the other hand, the green internal audit contributes to helping stakeholders monitor environmental performance and thus ease of monitoring and ensuring their rights, i.e. contributing to protecting the interests of various parties, which is one of the most important mechanisms of green governance, as well as green internal audit ensures the transparency of companies' disclosure of the reality of their environmental performance and the damage caused by their activities to the environmental components and sustainable development of society, in other words, increasing the credibility of the informational content of this disclosure and this would To contribute positively to activating the disclosure and transparency mechanism as one of the most important mechanisms of green governance, and therefore green internal audit is a warning and information system that helps management to make rational decisions that help improve its environmental performance (Omar and Lubna, 2017: 120).

### 3. The results

#### **Analysis of the opinions and response of the research sample**

The research community consisted of auditors, accountants and people with competence and relationship in Iraqi industrial companies A questionnaire form was sent to the sample directly electronically, and the opinions of (141) were questionnaire according to the approved form, and all responses were collected so that the percentage formed (100%) as aggregated forms

**Table (3) Description of the research sample**

<b>Number</b>	<b>Job Title</b>	<b>Number</b>	<b>Target Audience</b>	<b>Variables</b>	<b>t</b>
56	accountant	30	diploma	Academic achievement	1
30	Administrative	39	Bachelor		
27	Checker	35	Master		
28	Other	25	Doctor		

<b>0</b>	<b>0</b>	<b>12</b>	<b>Higher Diploma</b>		
<b>141</b>	<b>Total</b>	<b>141</b>	<b>Total</b>		
		<b>48</b>	<b>5and below</b>	<b>Years of service</b>	<b>2</b>
		<b>29</b>	<b>More than5-10</b>		
		<b>34</b>	<b>More than10-15</b>		
		<b>30</b>	<b>More than15</b>		
		<b>141</b>	<b>Total</b>		

Source: Prepared by researchers.

Hypothesis testing: research hypothesis test results

Hypothesis:- There is no statistically significant effect of green internal audit on green governance

The path shown in the following figure was formulated for the purpose of testing the hypothesis:-

The following table presents the results of the first hypothesis test according to the outputs of the Smart-PLS program.

Table (1) Hypothesis Test Results

track	Original sample (Bata)	Standard deviation (STDEV)	T statistics	P values
< Green Internal Audit – Green Governance	0.769	0.038	20.461	0.000

It is noted from the above table that the value of P-Value reached 0.000, which is much less than the value of the accepted error in the social sciences and predetermined by 0.05, and therefore the null research hypothesis is rejected

and the alternative research hypothesis is accepted, meaning that the green internal audit has a significant impact on green governance.

The following table shows the value of R-square, which shows the interpretation factor of the model, and the value of F-square, which shows the magnitude of the effect of the independent variable.

Table (2) Interpretation and influence coefficients for the first main hypothesis

track	R-square	F-square
Green Internal Audit - Green < Governance	0.592	1.451

It is statistically recognized, the value of R-square is explained as follows:

- 1- It is considered a high value if it increases 0.67.
- 2- It is considered an average value if it ranges between 0.19-0.67.
- 3- A weak value if it falls below 0.19

And that the value of F-square is explained as follows:-

- 1- If it is higher than 0.35, there is a significant effect.
- 2- If it ranges between 0.15-0.35, there is a moderate effect.
- 3- If it ranges between 0.02-0.15 there is a small effect
- 4- If I say about 0.02 there is no effect.

From the interruption of the value of R-square and the value of F-square in the table above ( ) with the interpretations of those values, we find that the green internal audit explains 52.9% of the variation in green governance and this interpretation is average because the interpretation coefficient R-square ranges between 0.19-0.67, and we also find that artificial intelligence affects by 145.1% in green governance, which is a significant impact because the value of **F-square was over 0.35.**

Table 3

## Testing the validity of the variables of the first hypothesis

**Auditors' awareness of the importance of green internal audit**

Table (3) Respondents' Response to Remote Expert Systems in the Field of Auditing

Order of importance <sup>3</sup>	Coefficient of variation <sup>2</sup>	Standard deviation <sup>1</sup>	In the middle of my account	I don't agree completely.		I don't agree		neutral		agree		I completely agree		Paragraphs
				Ratio	reiteration	Ratio	reiteration	Ratio	reiteration	Ratio	reiteration	Ratio	reiteration	
1	0.151	0.683	4.511	0%	0	2%	3	4%	6	34%	48	60%	84	1
2	0.158	0.688	4.355	0%	0	1%	2	8%	11	45%	63	46%	65	2
4	0.174	0.749	4.319	0%	0	1%	2	13%	18	38%	54	48%	67	3
3	0.167	0.735	4.399	0%	0	3%	4	6%	9	40%	56	51%	72	4
5	0.174	0.751	4.326	1%	1	1%	2	9%	12	43%	61	46%	65	5
6	0.186	0.811	4.348	1%	1	4%	6	4%	6	41%	58	50%	70	6
	0.119	0.519	4.375	The arithmetic mean, standard deviation and coefficient of variation for the dimension of auditors' awareness of the importance of green internal audit										

Source: Preparation of researchers based on the statistical program (SPSS).

It was found that the weighted arithmetic mean of this axis is 4.375, which is greater than the default mean of the scale of 3 degrees, with a very low standard deviation of 0.519 while the degree of the coefficient of variation was 0.119, and this indicates a great convergence in the opinions of the individuals sample of the questionnaire about the paragraphs of this dimension.

At the detailed level of this axis, it is clear that all the paragraphs of this dimension had calculated arithmetic medias greater than the default mean of the scale, and the paragraph represented by the first question (the internal auditor realizes that the green internal audit contributes to addressing environmental damage) has achieved the lowest coefficient of difference in this dimension of 0.151, which reflects the high degree of agreement in the responses of the sample members, and the arithmetic mean was 4,511 with a standard deviation

<sup>1</sup> Standard deviation is the most commonly used value among the measures of dispersion to measure the extent of statistical scattering, that is, it indicates the extent to which the range of value ranges within the statistical data set, and the lower the value of the standard deviation, the less dispersion of the data from the arithmetic mean, and this reflects the convergence in the views of the individuals of the questionnaire sample.

<sup>2</sup> It is the ratio of the standard deviation to the mean, the lower the coefficient of variation, the lower the level of dispersion around the mean, and this reflects the level of dispersion of individual answers from the average answers of the sample members

<sup>3</sup> The value of the coefficient of difference was relied on in the order of the paragraphs because it reflects the importance of the paragraph, and the lower the coefficient of difference, the more this indicates the intensity of the convergence of the opinions of the individuals in the questionnaire sample.

of 0.683 This indicates that the internal auditor understands that a green internal audit would contribute to the mitigation and treatment of environmental damage from the point of view of showing the individuals sample questionnaire.

While the paragraph represented by the sixth question included (the green internal auditor realizes that activating the green internal audit contributes to the creation of new means to improve the environment) has achieved the highest coefficient of variation of 0.186 in this dimension and the arithmetic mean was 4.348 with a standard deviation of 0.811, this indicates that although the individuals in the questionnaire sample believe that The internal auditor is aware that activating the green internal audit contributes to the creation of new means to improve the environment, but that is because their consensus on that opinion was less than the .rest of the paragraphs of this axis

## Conclusion

One of the control tools that may be used to assess the environmental performance of a business and the degree to which that firm complies with environmental laws and regulations is the green internal audit. This evaluation can be carried out by an organization internally. Green governance is a system of laws, processes, and regulatory mechanisms that regulates how natural resources are used in order to achieve sustainable development. Its purpose is to prevent depletion of the earth's natural resources. The goal of green governance is to strike a balance between preserving the natural environment and fostering economic growth. The provision of environmental consulting services to all levels of corporate management is one of the ways in which green internal audit helps to the establishment of a green governance framework and adds value to the organization. Because of this, it is necessary for the regulatory authorities in Iraq to implement laws and legislations that make it obligatory for businesses to conduct green internal audits. Providing tax exemptions to businesses that meet certain criteria in order to encourage them to carry out environmentally responsible internal audits. The authorities in Iraq that are in charge of internal auditing must go to work on developing green internal auditing standards in order to assist the internal auditor in carrying out environmental performance audits. Work toward making eco-friendly internal audits a requirement. The necessity for Iraqi industrial companies to fulfill the necessary requirements that enable internal auditors to carry out green internal auditing. These requirements include receiving sufficient support from senior management and participating in training courses that focus on environmental concerns.

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