



شبكة المعلومات الجامعية
التوثيق الإلكتروني والميكروفيلم

بسم الله الرحمن الرحيم



MONA MAGHRABY



شبكة المعلومات الجامعية
التوثيق الإلكتروني والميكروفيلم



شبكة المعلومات الجامعية التوثيق الإلكتروني والميكروفيلم



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التوثيق الإلكتروني والميكروفيلم

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قسم

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Graduate Studies
Accounting Department

THE IMPACT OF THE INTEGRATION BETWEEN SUSTAINABILITY ACCOUNTING AND MEASUREMENTS OF FINANCIAL PERFORMANCE ON FIRM VALUE

(APPLIED STUDY)

**تأثير التكامل بين المحاسبة عن التنمية المستدامة ومقاييس الاداء
المالي على قيمة المنشأة (دراسة تطبيقية)**

**A Thesis submitted in partial fulfilment of the requirements for a PhD
Degree in Accounting**

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بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

قَالُوا سُبْحَانَكَ لَا عِلْمَ لَنَا
إِلَّا مَا عَلَّمْتَنَا إِنَّكَ أَنْتَ الْعَلِيمُ الْحَكِيمُ

صدق الله العظيم

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Abstract

This research is concerned with the effect of sustainability reporting integrated with enhanced financial performance , on the value of the firm. The objective is to find out whether sustainability reporting companies are more reputable . The target population for this study is the top sustainable companies in Egypt among different sectors of the economy producing Sustainability Reports .

To test the hypotheses of the research, panel data method is used which employ multi-dimensional data to measure multiple performance of firms over multiple number of years . A correlation matrix is used to measure the relationship between the independent and the dependent variables and a regression model is conducted .

Overall results provides reasonable evidence that, there is a positive significant relationship between corporate sustainability reporting when accompanied by a progress in total assets or total equity and corporate financial performance measured by ROA , and firm value measured by Tobin's Q.

Key Words

Sustainable Development

Sustainability Accounting

Sustainability Report

Integrated Report

Sustainable Development Goals

Corporate Social Responsibility

Firm Value

Market Value

Book Value

Financial Performance

Return on Assets

Total Equity growth

Total Assets Growth

التنمية المستدامة

المحاسبة عن التنمية المستدامة

تقارير الاستدامة

التقارير المتكاملة

أهداف التنمية المستدامة

المسؤولية الاجتماعية للشركات

قيمة المنشأة

القيمة السوقية

القيمة الدفترية

الأداء المالي

العائد على الأصول

نمو اجمالي رأس المال

نمو اجمالي الأصول

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