

بسم الله الرحمن الرحيم





شبكة المعلومات الجامعية التوثيق الالكتروني والميكرو فيلم



جامعة عين شمس

التوثيق الإلكتروني والميكروفيلم

قسم

نقسم بالله العظيم أن المادة التي تم توثيقها وتسجيلها
علي هذه الأقراص المدمجة قد أعدت دون أية تغيرات



يجب أن

تحفظ هذه الأقراص المدمجة بعيدا عن الغبار





Ain Shams University
Faculty of Business
Accounting & Auditing Department

The Impact of Materiality on Sustainability Reporting and its Impact on Disclosure Quality “An Applied Study”

A Dissertation

**Submitted in Partial Fulfillment of the Requirements for Ph.D Degree in
Accounting**

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2021

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

وَيَسْأَلُونَكَ عَنِ الرُّوحِ قُلِ الرُّوحُ مِنْ أَمْرِ رَبِّي

وَمَا أُوتِيتُمْ مِنَ الْعِلْمِ إِلَّا قَلِيلًا

صَدَقَ اللَّهُ الْعَظِيمُ

سورة الإسراء (آية: ٨٥)

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DECLARATION

I honestly assert that this Dissertation in full accordance with the Plagiarism Guidelines of the Faculty of Business at Ain Shams University and declares that this dissertation contains no part that has been accepted for the award of another degree or qualification at this university or any other universities. The Dissertation contains no material previously published by any other person except where due reference is made in the text and any shortage in my Dissertation will be upon my responsibility.

Noha Zakaria Mohamed

2021

Dedication

This Dissertation is dedicated to my lovely parent.

To the memory of My-father, Zakaria Mohamed, who used to have a belief in me, to My mother, for her love, support and continuous encouragement, to My husband, for his love and encouragement, to My-brothers, for their love and support and to My- friends, for their unending support throughout my life and for never failing to inspire me.

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To succeed ... You need to find something to hold on to,
Something to motivate you, something to inspire you. **(Tony Dorsett)**

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