

Mechanisms for improving environmental auditing practices in Algeria

آليات تحسين ممارسات التدقيق البيئي في الجزائر

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Abstract:

Through this research, we seek to clarify the concept of environmental auditing, which is one of the environmental management tools that aim at examples of environmental performance, in addition to analyzing the reality of environmental auditing and the extent to which its application is positively reflected on the environment and the process of sustainable development by reducing the effects and damages to the environment as a result of different types. Of the activities carried out by institutions on the one hand, and identifying the most important obstacles and determinants that prevent their application, and proposing mechanisms to improve their applications in the Algerian environment on the other hand.

And through the results we obtained, it became clear to us that environmental auditing practices are still in their infancy through a relative growth in the attention to environmental factors in strategic plans.

Keywords: Auditing; environmental auditing; sustainable development; environmental protection

JEL Classification Codes: M48, F18

ملخص:

نسعى من خلال هذا البحث إلى إيضاح مفهوم التدقيق البيئي وهو أحد أدوات الإدارة البيئية التي تهدف إلى أمثلة الأداء البيئي، بالإضافة إلى تحليل واقع التدقيق البيئي ومدى انعكاس تطبيقه بشكل إيجابي على البيئة و عملية التنمية المستدامة من خلال تقليل الآثار والأضرار التي تتعرض لها البيئة نتيجة لأنواع الأنشطة التي يتم تنفيذها من المؤسسات من جهة، والتعرف على أهم المعوقات والمحددات التي تحول دون تطبيقها واقتراح آليات لتحسين تطبيقها في البيئة الجزائرية من جهة أخرى.

ومن خلال النتائج التي حصلنا عليها ظهر لنا أن ممارسات التدقيق البيئي لا تزال في بدايتها من خلال نمو نسبي في الإهتمام بالعوامل البيئية

في الخطط الاستراتيجية.

كلمات مفتاحية: التدقيق، التدقيق البيئي، التنمية المستدامة، حماية البيئة

تصنيفات JEL : M41 ، F18

INTRODUCTION:

Economic changes and technological developments in economies and the resulting intense competitiveness among enterprises have increased environmental risks such as air pollution, water, atmospheric soil, and... Etc., these dangers are beyond the burden that the environment can afford and therefore we are faced with an inevitable disruption of environmental balance.

This imbalance prompted the international community to respond to it by governments and society, which required institutions to disclose environmental data with the need to identify the negative and positive aspects of their system and to adopt the various tools and measures to address or reduce the damage through the enactment of two laws, controls and specifications that would achieve this.

There are several mechanisms that stress the environmental risk of environmental taxation, administrative licenses... Environmental auditing is one of the most effective measures used in this as it examines the organization's operations and the resulting processes and sub-activities, providing data on the most harmful and costly environmental activities and working to contribute to their improvement in accordance with the cleaner production mechanism associated with the environment..

Problematic study

-What is the reality of environmental auditing applications in Algeria? What are the mechanisms that improve practice?

Hypotheses

- Among the mechanisms that contribute to the development of environmental monitoring practices, the environmental management mechanism, the environmental tax mechanism.

-There is a positive reflection in environmental auditing practices trends from the government and environmentally active institutions.

Objectives of the study

-Defining the conceptual framework for environmental auditing;

-Recognition and clarification of the importance of involving the environmental dimension in all plans undertaken by individuals and groups;

-Shedding light on the various challenges that limit the development of environmental auditing and proposing solutions;

-measurement of the work of the reality of environmental auditing, through the form Esteban.

The importance of study

- Following up on the scientific efforts and studies carried out in this field in order to create a scientific cumulative process in the field of environmental auditing;
- It can be used and its outputs raised to the practical environment to rehabilitate institutions and lift the various reservations that limit the practice of environmental control.

Previous studies

1-The study MEZIOUD brahi (2018) ‘‘ The importance of environmental auditing in ensuring sustainable development’’ The aim of this study is to clarify the importance of environmental auditing as a tool to ensure sustainable development Environmental auditing measures the effectiveness of management processes Hence, the effectiveness of regulations related to the environment Problems Study concluded that the environmental audit in an effective environmental management processes, and thus the effectiveness of environmental regulations Things in this context that environmental auditing helps:

Reducing fines for non-compliance with regulation

- * Save costs from waste
- * Enhancing the reputation of environmental responsibility

2-Boudal Hanan and Bin Hammadi Abdelkader (23/12/2018) ‘‘Green Accounting and Environmental Auditing - Reality and Prospects’’ sought to define the conceptual framework for environmental auditing and green accounting and how to conduct it, and thus to clarify the difficulties facing both environmental auditing and green accounting.

The study concluded that it is necessary to identify the obstacles to the application of environmental control and how to get rid of them, and recommended the necessity of making use of advanced and pioneering experiences in the field.

3-The study of Majdoub Kheira and Ziani Abdel Haq (2020) ‘‘The contribution of environmental auditing to creating and maximizing the value of the economic institution and improving its environmental performance: a case study at the level of the national plumbing organization ALFET in Tiaret’’. The study aimed to show the valuable role that environmental auditing gives by enhancing environmental responsibility and by disclosing environmental performance in the financial statements in order to measure the extent to which institutions seek to improve and measure their environmental performance. The study concluded that the environmental audit is still in its beginning through the absence of a center. Dedicated to environmental auditing or interest and control standards for its course, in addition to the inferiority view of some employers in environmental auditing as costly and ineffective.

4-Rubing Liu And others(14/05/2020) ‘“Central Environmental Supervisors and Departure Audits of Outgoing Local Government Officials’ Environmental Accountability: An Analysis Based on Game Theory) China ‘(Drasma concluded that it considers environmental audits useful to focus on abandoning those responsible for protecting the environment and urging the government to enhance transparency in distributing environmental audit information on social media.

The study concluded that international pressures contributed to the emergence of a neutral body concerned with examining the appropriateness and reliability of the financial data, and there are two types of internal and external practices, in addition to the lack of experts and environmental auditors, which negatively affected the environmental activity of institutions, and the results of the study recommended the necessity of continuing the qualification of auditors. Advocates of environmental protection and holding environmental seminars and conferences concerned with the advancement of environmental reality.

Hence, my study intersects with previous studies in that it seeks to improve environmental auditing practices by contributing to identifying the various obstacles that surround it.

Our study was conducted in general by observing the various obstacles in addition to using a comprehensive survey method for all tributaries of the study and its variables.

Curriculum and study structure

The descriptive approach was adopted in the theoretical axis of the study related to environmental auditing, and the analytical approach was used in the last axis by compiling various relevant research, through which we identify the determinants and obstacles to the reality of the profession.

The use of its mechanisms helps to improve environmental auditing practices, and the study was conducted as follows:

- Theoretical framework of environmental auditing.
- Obstacles to the practice of environmental auditing in Algeria.
- mechanisms Thsien practices Environmental Audit

1- Theoretical framework for environmental audit

1-1 Historical background of environmental audit

There was a growing interest in environmental auditing due to the increased interest in protecting the environment and environmental resources and the growth of awareness among society of the need to preserve the environment to ensure the continuity of life. Interest in environmental auditing is not new in the twenty-first century and the twentieth century, but

was as follows (Samir and Omar, 2017/2016, p. 17,18):

- ✓ In 1991 it was noted by the International Chamber of Commerce that there is a consulting company in the United States of America that conducted an environmental audit around the world in 1920..
- ✓ During the 1980s, there was a growing interest in environmental studies by institutions operating in strategic sectors in the developed world as a result of the natural disasters that characterized the last century, which had a significant impact on the environment, for example:
 - In 1930, air pollution in the Mays Valley in Belgium affected many citizens as a reason for the presence of pollutants in the air.
 - In 1948, the United States of atmospheric pollution, which caused considerable material losses for all circles of society;
 - In 1984, in the Indian city of Bhopal, about 2,500 people died and more than 90,000 people were injured as a direct cause of a toxic gas leak in one of the factories..

These major disasters in economies have increased pressure on the international community to evaluate institutions and subject them to environmental scrutiny, prompting developed countries to hold coordination conferences to intensify efforts to reduce environmental risks.

1.2 Concept and types of environmental audit

1.2.1 The concept of environmental audit

She says (Asilah, 2014-2015, p. 15) that there are many definitions related to environmental auditing, some of which relate to the legal aspect of the environment and some of them link it to environmental impact assessment, environmental management system review, or environmental performance review.

Among the definitions that dealt with the concept of environmental auditing from different points of view are::

- 1** The US Environmental Protection Agency defines an environmental audit as: “a reliable, periodic, periodic, systematic and objective critical examination by an organization or an independent body with legal authority of the production processes and activities of associated branches to determine their impact on the environment.” (Lutfi, The New Path, 2005, p. 134).
- 2** The European Union Commission defines it as: “a screening process aimed at ensuring compliance with financial regulations and ensuring the reliability of the information contained in the financial statement, providing all details of all production processes and activities of the relevant branches to determine their impact on the environment and its variables” (Loutfi, advanced studies In Audit and Assurance Services, 2007, p. 530).

3 The International Chamber of Commerce defines an environmental audit as “a management tool that includes a systematic, documented, periodic and objective assessment of the performance of an organization’s environmental, managerial and technical systems with the aim of:

- Assisting management in controlling environmental practices;
- Assessing the extent of adherence to environmental policies and legislation (Prashin, 2014-2015, p. 51).

In general, it can be said that an environmental audit is a critical examination by qualified engineers, experts and consultants who work to ensure that an organization’s ecosystem complies with laws and regulations that preserve the environment, a process that does not take place on a specific date only, but is conducted periodically and continuously.

1.2.2 Types of environmental audit

Environmental auditing is divided into two types

1 Environmental Internal Audit: "Activity consultant independent and objective confirmation in order to increase the yield and improve the enterprise's operations, which helps the organization achieve its objectives through a systematic and organized way to evaluate and improve the effectiveness Almkhatro management processes and control" (Amer, 2005, p. 5-7).

The internal audit activity examines activities in order to achieve a number of objectives, including:

- evaluation of the effectiveness of the control and treatment of existing waste;
- Ensuring that environmental performance complies with environmental laws and procedures;
- Provide legal and legal requirements to ensure that the organization adheres to rules and regulations.

Among the forms of internal environmental auditing are the audit of compliance with the laws and legislation controlling environmental performance, as well as the audit of environmental management in terms of how the system works and its management, and it covers the following cases: Waste audit, occupational health and safety audit.

2 External environmental audit: This process is carried out by a group of individuals from outside the institution: jurists, consultants, accountants, individuals with an environmental audit (Lutfi, Al-Ma'id Al-Environment, 2005, p. 22). .

External environmental audit aims to:

- test the credibility and reliability of the data and information contained in the

environmental lists;

- Verification of compliance with all system requirements and regulations of environmental management, environmental audit and its results..

1-3 Environmental Audit Requirements (Ahmed, 2005, page 336)

- The need for institutions to participate in the environmental audit project in order to encourage economic units to improve their environmental performance and their commitment to environmental laws;
- These units need to conduct a preliminary examination of environmental sites in which they participate in order to determine the actual potential environmental impacts of their activities;
- Design and implement an environmental protection system by economic units, including environmental policies, objectives and programmes;
- The imperative of an environmental management system aimed at providing the data and information necessary to assess environmental performance;
- The existence of environmental audit standards and manuals to determine the quality of environmental audit performance is mandatory;
- The environmental audit team should have the expertise to achieve the required audit objectives.

2- Barriers to environmental auditing in Algeria

2.1 The most important obstacles in the economic field

- a conflict between the requirements of environmental protection and exploitation of economic resources, facilities, and grant investment licenses without taking into account the contents of environmental protection laws ;
- Economic pressures from developed economies from several angles, in addition to economic weakness and volatility in Algeria, especially in the past decade. (Ola Youssef and Hoda 2019 p. 35);
- Few reviewers quantitatively and qualitatively, where the cause of the decline and the upgrade of the profession and continuous training for auditors, and suffer from the profession Kmark little application in a number of environmental projects;
- The costs of the environmental study and the problem of measurement, as customers consider it high, luxurious and dispensable, in addition to the difficulty of measuring it and determining its dimensions, which complicates the work of environmental auditors. (Saleh 2002 p. 45);
- Failure to follow the scientific method in the economic independence of the natural resources of the institutions and governments;
- The absence of a binding law for institutions and traders to adopt environmental environmental accounting system and in the interest of environmental management within the institutions, leading to environmental Nfmaltheroh evasion, in addition to the threat of

safety and environmental security which Aazemt governments to provide;

- Lack of environmental development, which is one of the components of development in society, where environmental investments represent a low percentage of the total investments, as a result of the lack of environmental responsibility for some institutions and the absence of environmental awareness;
- Institutions do not emulate modern technological advances and digitization, and officials in developing countries do not take advantage of opportunities and avoid threats that affect their ecological economy.

2.2 The most important obstacles to social1

- Environmental concentration and lack of social balance, leading to an imbalance in the social pressure and neutrality where we find that the pressure is concentrated in Algeria in the north compared to the south;
- Social allocations decline in the level of public spending in Algeria;
- Lack of environmental awareness, as most developing countries aim for economic development and development, regardless of environmental regulations;
- The absence of individual and collective environmental footprint in the behavior of the individual and the institution invested in Algeria;
- Awareness of environmental non-governmental organizations to promote environmental citizenship and the requirements of environmental disclosure by civil society organizations and human rights organizations active and environmentally.

2.3 The most important administrative obstacles:

- Ineffectiveness of administrative licensing mechanisms and an impact study on achieving a balance between sustainable development and environmental preservation;
- Ineffectiveness of applied administrative control and environmental planning by regulatory authorities;
- The lack of effective application of laws on the ground because they lack a mandatory nature and deterrence;
- The periodic movement within the ministries and agencies for the protection of the environment, and the lack of economic integration between them;
- The ineffectiveness of environmental mechanisms and policies, such as environmental fees and environmental deterrence, and must be accompanied by tax and financial incentives to facilitate their operation;
- Lack of orientation towards enhancing research accompaniment, as well as lack of green infrastructure;
- Weakness of the information system and its lack of capabilities, tools and modern equipment, and permanent connections to the World Wide Web and the Internet. (Abdelkader Sheikhi, 2004, p. 280-281).

Accordingly, the role of environmental auditing is absent as a result of several restrictions, namely:

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- Factors relating to auditors and auditing profession: Among the reasons for the lack of awareness of environmental accounting matters, and see this vocational training references and not to look at the environmental variables;
- Factors related to environmentally responsible management: We find that the lack of pressure and the spread of environmental awareness from the environmental community and environmental management associations of the need for polluting institutions to involve the environmental dimension in their plans
- Factors related to Baanaaj units of economic and environmental reports: Here we find that some institutions are not aware of the importance of environmental auditing, so that is not limited to reports and indicators, it is a tool to measure the continuity of the institution first.

2.4 Other factors:

- Unwillingness of economic units to voluntarily examine their environmental performance‘
- The absence of clear and specific standards or guidelines for reviewing environmental performance‘
- The difficulty of identifying some of the elements of environmental costs and returns and therefore difficult to verify and validate.

3- Mechanisms to improve the application of environmental audit in Algeria

They are the mechanisms and means established by the legislator to avoid environmental damage from various expected and unforeseen risks, including:

3-1 Sustainable Development Mechanism:

Idefined it as a concept that means reconciling between sustainable economic and social development and protection of the environment, meaning that the environmental dimension is included in development plans to allow providing the needs of current generations and ensuring the needs of future generations.

The law seeks to establish a positive interaction between the development environment, reduce environmental damage, and give the role of associations and civil society an important role in controlling and protecting the environment.

The legislator has committed environmental exploiter using optimal methods of prevention, which is determined to use the latest and most successful methods of prevention of environmental studies, technology and techniques, and substantive criteria, and training programs, which aims to rationalize and improve resource management. This limitation, if actually implemented, gives the environmental auditor a conceptual framework on the photograph of the institution through its financial statements, shows its environmental responsibility and the extent to which it is included and the environmental dimension is

enshrined in the development plans, thus indirectly improving environmental auditing.

Sustainable development contributes to achieving environmental control through (Hanan and Abdel Qader, 2018, pp. 113, 114):

- Compliance with laws and regulations.
- Clarify the organization's environmental responsibility.
- Achieving a degree of social welfare and providing a clean environment has become a guarantee of the institution's sustainability and success.
- reduce the negative effects on the environment, especially the pollution.
- Developing and improving the methods and methods of pollution prevention and treatment. Reduce environmental costs.

Preserving the environment Achieving environmental safety with reasonable economic growth and existing social justice will lead us to improve our standard of living and ensure a decent life for us and for future generations, through which the environmental performance of institutions is improved.

3-2 The mechanism of administrative licenses:

In the reconstruction law, the Algerian legislator has subjected all activities that affect the environment and environmental safety to licenses and certificates that enable them to activate their oversight role, such as licensing forms and certificates in Algerian legislation :

- Building permit, which is an administrative decision that authorizes a person (natural or legal) to build a new building or change an existing building, and is subject to a certificate of conformity that measures compliance with the provisions of the license and permitting the exploitation. from the project.
- Impact study or impact assessment, whose field of application includes workshops, quarries and mines that may cause risks to public health, hygiene, security and agriculture, and it is allowed to conduct an impact study even in the case of an extended time period according to the decision to approve the ways of the Minister in charge of the environment to study the impact in return for studying the impact summary that Environmental damage is minimized.
- We have confined ourselves to only some legal licenses in the field of administrative licenses related to environmental protection, as many studies have proven that the industry generates millions of tons of solid and hazardous waste and other environmental risks, and these mechanisms seek to ensure development, development and protection of the environment, which is one of the basics of environmental auditing.

If these administrative restrictions are strengthened and reservations are lifted, the environmental performance of the project will be improved and the negative impact of the project will be avoided and reduced, as well as spreading environmental awareness and culture among the community about the importance of preserving the environment.

What it seeks to achieve through these administrative mechanisms is:

Avoiding the negative effects of projects on the environment and raising community awareness.

- To improve and enhance the positive effects of these projects on the environment (Othman and Magda, 2007, p. 82).

3-3 Environmental Safety Mechanism:

The latter requires the movement of environmental control, as we find in the law that the local administration has allocated specialized human and judicial means to strengthen the local bodies concerned with protecting the environment.

We find that if the strengthening of the responsibility of the environmental inspector, it will protect the environment from all sources of pollution and ensure that the law has full responsibility to ensure that the environmental framework and optimal living conditions for citizens.

However, there are still limitations to the functioning of environmental inspectors, including:

1. It should not be limited to the annual work programs approved by the trusteeship, but rather a general strategy should be developed and the main points laid out.
2. The inspectors should not be limited and directed to the necessity of notifying or requesting an investigation in the field of investigations and environmental violations outside the annual framework. Rather, it is sufficient to support them and allow the competent authorities to be informed of every environmental update.

3-4 Eco Tax Mechanism:

Expressed as green or environmental taxes, they are mandatory deductions paid to the state treasury without special interest, intended to reduce or compensate for environmental risks.

This mechanism has delayed its incorporation into the public finances due to the absence of environmental policies in Algeria, the absence of administrative organization and the instability of the central administration of trusteeship, and the legislator has set environmental fees in the Finance Law of 1992 Order 93-68.

Is based on the principle of stimulating the polluter, and is governed by a system oriented towards polluting activities and imposes the need for rational management of resources, and represents the environmental tax stimulate environmentally indirectly institutions, and challenges must be filed in order to be perfect. outlet:

The acceptable amount of environmental pollution should be determined in the light of the expense calculation;

An environmental tax should be an ideal combination of sustainable development and environmental protection;

- The eco-tax system must be built on participatory foundations by stakeholders in order to be publicly accepted (Masoud and Seddik, 2016, p. 13);

- Distributing the proceeds of the environmental tax on the basis of the most affected areas and raising the municipality's share thereof.

We conclude from the above that it is related to improving environmental auditing practices related primarily to the issue of environmental protection, and the latter is not only by the state institution, but must be collective through the involvement of all sectors of the state in general and members of society. Especially on the internal level.

3-5 Environmental Management Mechanism:

The development of the environmental management system works to extend bridges of cooperation between the environmental management and other systems of the facility, in order to achieve the objectives of environmental management, including the separation of environmental costs and the compatibility between the activities of the facility and the environment, and the positive repercussions on the environmental and economic performance of business.

EMS has benefits that include assistance in internal and external reporting on financial and environmental affairs, increased competitive advantages of projects and environmental design of green products.

Accordingly, the aforementioned constraints mentioned above, which limit the practices and work to improve the applications of environmental auditing, serve as a measure of the company's commitment to the environmental controls specific to its activity, in addition to international laws and standards on the other hand, and talking about environmental auditing is an update that contributes to preserving the environment. and assessment of potential environmental impact through environmental activities and risks.

From the above, we say to improve environmental auditing practices in Algeria, and in order to achieve the state's environmental governance and enhance environmental auditing practices, this must be done by taking certain measures:

- Review current environmental regulations and laws to allow achieving environmental safety through awareness conferences and seminars.
- Develop a clear environmental management plan to reduce risks to development plans.
- Giving broad powers to the competent department in the field of intervention to protect the

environment through preventive mechanisms that protect and protect the ecosystem

conclusion:

Through this paper, we tried to solve the obstacles that limit the practical practices of environmental auditing in Algeria and give tools that will improve its tool, as improving environmental auditing is the product of improving environmental performance, which is considered a goal for most of the works that have not yet ignored the biological dimension in their activity.

- The financial audit is a way to ensure the extent of the organization's commitment to the legalizations and laws and the validity of the financial measures taken by the institution.
- Environmental audit in Algeria is constantly evolving in the enactment of laws and legislation that are the most likely to protect the environment;
- In order to implement environmental audit, auditors need to make additional efforts by incorporating various developmental dimensions into the practical composition of environmental engineers and auditors;
- The importance of involving the environmental dimension in development plans comes through growing in-depth concern for the environment and increasing the risks affecting it;
- Environmental audits by stakeholders have a positive impact on the process of sustainable development;
- There is a lack of responsibility on the part of most companies that participate in their activities without fully fulfilling their social responsibility;
- The absence of civil society and environmental citizenship from the environmental arena was the result of a lack of environmental information, which is a tool for environmental management;
- Various mechanisms to improve environmental auditing alone are not sufficient in practice, but must be accompanied by accompanying tools, stakeholder engagement and sensitive seminars.

Study prospects:

After completing our research issue, which focused on identifying ways to improve environmental auditing practices, we saw a number of aspects and issues that are worth further research into:

- The role of environmental impact accounting in improving the environmental responsibility of the economic enterprise;
- The impact of the introduction of the environmental dimension on the accounting disclosure under the environmental law and the current accounting system;
- The importance of environmental information in narrowing the environmental forecasting gap through the Algerian environmental plan;
- The reality of the green and environmental economy in Algeria from 2010 to 2020.-

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