



The role of sustainability reporting in attracting foreign investment in light of the Global Reporting Initiative (GRI)

An applied study on Gulf companies for communications

ID No. 595

(PP 251 - 271)

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Abstract

In recent years, many companies have reported on sustainability through its three dimensions (economic, environmental, social) in order to achieve certain goals through the sustainability reports issued by these companies annually by relying on standards issued by the Global Reporting Initiative (GRI) Accordingly, this research aims to demonstrate the role of increased reporting on sustainability in attracting foreign investments. The researchers used the content analysis method for sustainability reports issued by a sample of Gulf companies working in the telecommunications sector for a period of three years (2018-2019-2020). To a number of results, the most important of which is there is a role to increase the rate of reporting on sustainability in attracting foreign investments. In the end, the researchers presented a set of proposals, the most important of which is that Iraqi companies prepare sustainability reports in accordance with the standards of the Global Reporting Initiative because of their role in attracting foreign investments.

Keywords: Global Reporting Initiative, sustainability reports, attracting foreign investments.

1. Introduction

The concept of sustainability emerged as an alternative to the modernity model, according to which the company's reputation is no longer based on its financial positions only according to the traditional view, and its goal is no longer to maximize profit, which resulted in the collapse, bankruptcy and inability of international companies to continue, and thus new concepts emerged in the business environment, perhaps the most important of which is the responsibility of companies that The extent to which companies contribute to the sustainable development process is translated through the extent to which they adopt the dimensions of sustainability in their environmental and social performance, as well as economic performance. Thus, the need for the preparation of sustainability reports by companies has emerged. Several parties have submitted initiatives on how to prepare these reports. Among these bodies, the most important Global Sustainability Reporting Initiatives The Global Reporting Initiative (GRI) is a non-profit organization that promotes economic, environmental and social sustainability and provides a comprehensive reporting and reporting framework for all companies and organizations that is widely used around the world by setting and approving standards for the initiative with the aim of implementing them on the basis of Globally consistent, providing a common language and a unified way for companies and stakeholders to communicate and understand the impact of the business impact on the economy, environment and society, increasing the quality and ensuring transparency of information for stakeholders, including future generations, allowing greater accountability and thus providing stakeholders with the ability to identify and compare the impact of



different companies, and here the researchers try to show the extent of the role played by sustainability reporting in attracting investments foreign.

Research Methodology:

1. Research problem

The problem of the research is that there is a weakness in reporting on sustainability according to the indicators of the global reporting initiative by Gulf telecommunications companies, which affects the attraction of foreign investments, and this problem results in the following questions:

- 1 .What is the commitment of the telecommunications companies, the research sample, to reporting on sustainability in its economic dimension through economic indicators?
- 2 .What is the commitment of the telecommunications companies, the research sample, to reporting on sustainability in its environmental dimension through environmental indicators?
- 3 .What is the commitment of the telecommunications companies, the research sample, to reporting on sustainability in its social dimension through social indicators?
- 4 .What is the role of sustainability reporting in attracting foreign investments?

2. Research objectives

The research aims to employ the standards of the Global Reporting Initiative to analyze the content of sustainability reports for a sample of Gulf telecommunications companies to determine the extent of their commitment to reporting on their economic, environmental and social activities to achieve their responsibility towards the community and their role in sustainability in terms of foreign investments.

3. The research hypothesis

The research is based on the basic premise that there is a relationship between poor reporting of The research depends on a basic hypothesis, which is that there is a relationship between poor reporting on sustainability in its three dimensions (economic, environmental, social) and the attraction of foreign investment, and the following sub-hypotheses derive from this basic hypothesis:

1. There is a difference in reporting on sustainability by Gulf telecom companies according to the indicators of the Global Reporting Initiative in its economic dimension.
2. There is a difference in reporting on sustainability by Gulf telecom companies according to the indicators of the global reporting initiative in its environmental dimension.
3. There is a difference in reporting on sustainability by Gulf telecom companies according to the indicators of the global reporting initiative in its social dimension.
4. There is a Positive role for reporting on sustainability in attracting foreign investments.

4. The importance of research

It is known that companies continue to practice their business indefinitely and the continuity of companies is largely related to the point of view of the direct stakeholders (shareholders) as well as the community in which the company is surrounded. And the process of community impact is reflected on the company and its sustainability and vice versa, and the reporting evaluation process is also important for every company that must do it to know the positive and negative dimensions of its work.



The first axis: literary review

First: The concept of sustainability

The concept of sustainability emerged in 1987 through a report submitted by the World Commission on Environment and Development, which was formed by a resolution of the General Assembly of the United Nations in 1983. This concept was used at the time to express efforts and programs directed at the problems afflicting humanity and related to the depletion of natural resources and the misuse of natural resources. It has the potential to attract investment, increase transparency, enhance brand value and thus achieve sufficient profits. (Burhan, 2012: 259))

Upon reviewing the literature on the subject of sustainability, the researchers noted the existence of several definitions of it, as it was defined as “the use of renewable natural resources in a way that does not lead to their annihilation or deterioration, or leads to a decrease in their renewable usefulness for future generations, thus increasing the efficiency of conservation.” From natural resources such as: soil, groundwater and biomass. (Ruani, 2014: 196)

It was also defined as "meeting the companies' need for resources without affecting the future needs of the same resources, meaning that the use is within the limits that make those resources self-renewable." (Abdul Rahim, 2015: 22)

It was also defined as “that activity that leads to the improvement of social welfare to the best possible, while preserving the available natural resources and with the least possible amount of damage and harm to the environment.” (Mahmoud and Jassim, 2022: 4)

Accordingly, the researchers can define sustainability as an activity through which it is possible to benefit from the existing natural resources without having an impact on the share of future generations of these resources.

Second: the dimensions of sustainability

Sustainability is not based on one dimension, but rather consists of three interconnected and integrated dimensions in an interactive framework, characterized by precision, organization and rationalization of resources. Sub-systems of the sustainability system, where each of these sub-systems consists of a number of other sub-systems, and the dimensions of sustainability are: (Al-Awdat, 2018: 29) and (Wahab and Suleiman, 2021: 308).

1. Economic dimension: This dimension of sustainability relates to the company’s effects on the economic conditions of its stakeholders and on economic systems at the global and local levels. This dimension aims to clarify the flow of capital between the various stakeholders and the main economic effects of the company on society as a whole, and also aims to improve the level of Human welfare by increasing his share of goods and services and achieving economic efficiency through optimal use of available scarce resources.

2. The social dimension: Despite the lack of attention paid to the social dimension compared to the environmental or even economic dimension, it is considered essential for many organizations interested in the field of economy in the first place, such as the Organization for Economic Cooperation and Development. The social dimension aims to satisfy the needs of individuals and achieve the goal of social justice through Encouraging the participation of all social bodies on the issues of health, housing, consumption, work, education, culture and others.

3. Environmental dimension: This dimension is based on the principle of flexibility or the ability of the ecosystem to maintain its ecological integrity and ability to adapt. If these systems lose their flexibility, they become more vulnerable to other threats. Therefore,



environmental limits must be taken into account, so that each ecosystem has certain limits that cannot be Exceeding them from consumption and depletion, but in the case of exceeding these limits, it leads to the deterioration of the ecosystem, and on this basis, limits must be placed in front of consumption, population growth, pollution, environmental production patterns, water depletion, deforestation and soil erosion.

The researchers believe that there are relationships and interdependence between the dimensions of sustainability, as the interdependence between economic performance and environmental performance results in environmental efficiency, and the interdependence between social and economic performance results in social justice, and the interrelationship between environmental performance and social performance results in balance and as a result of this interdependence between the three dimensions achieve sustainability.

Third : Conceptual frameworks for reporting sustainability

Sustainability reporting is defined as “a model that provides financial and non-financial information on key performance indicators related to economic performance, governance, social and environmental performance” (Rezaa & Brocket, 2012: 27), and the concept of sustainability reporting has been increasingly adopted by companies around the world. Due to stakeholders’ demand for greater transparency in both economic, environmental and social issues (Siew, 2015: 180), sustainability reporting has evolved from a primary focus on environmental issues to a focus on corporate social activities, and at present all information needed to achieve TBL, which is represented by information on the dimensions of sustainability, as the traditional reporting of economic activities is no longer appropriate in light of environmental developments, which has resulted in a need to establish principles related to defining sustainable reporting frameworks in order to facilitate companies reporting on sustainability, and in this regard, many agencies around the world have provided Conceptual frameworks for sustainability reporting. Among the most important globally accepted frameworks that are currently referred to for sustainability reporting are: Environmental, Social and Governance Disclosure Guide (ESG) for companies listed on the Abu Dhabi Stock Exchange, 2021: 17)

1. Sustainability Accounting Standards Board: It is an American not-for-profit organization that adopts the task of creating and publishing accounting standards according to which issuers and reporters can use them to report on the fundamental sustainability factors of the various sectors of the financial sector, and its aims to invite the groups working in the manufacture and its assembly is a period for the general expression of the subject of accounting articles, and the provision of performance to realize the financial factors other than the financial, and through the material map that the organization has established, the users can defy the subjects of reporting to the council of the seizure of the seizures of the seizures of the seizures of all the formulas of the seizures of the seizures of the seizures of all. Sustainability factors across different industries and sectors.

2. Project Disclosure Carbon: Founded in 2000, headquartered in London, it is a global non-profit organization that aims to disclose consolidated information on climate change, water and forests by some of the largest listed companies in the world, through its annual surveys. on the Carbon Disclosure Project” and these stakeholders are requesting information to encourage companies to explain environmental risks and be transparent about them.

3. Reporting Integrated International The Council: It includes a group of international leaders in the field of corporate, investment and accounting, and the framework provides material information on the strategy, governance and performance of companies as well as prospects in the form of a summary and comparison, which is essential and comprehensive, the framework provides material information about the strategy, governance and performance



of companies, as well as prospects in a summary and comparative form, which represents a fundamental shift in companies' reports.

4. Global Reporting Initiative: It is an international organization whose mission is to create and publish guidelines for the dissemination of environmental and social reports. The GRI has developed a series of quantitative and qualitative common global indicators that are classified into economic, environmental and social indicators.

The Global Reporting Initiative is one of the latest initiatives with its fourth edition (G4), which includes two parts. The first contains guidelines for reporting on sustainability through reports issued by companies and presents principles and disclosures of standards to be applied by companies, while the second part includes an executive guide that contains Explanations for how to apply the principles on which the report is prepared, and since it is one of the most recent initiatives, so the researchers relied on it when preparing this research.

Fourth: Sustainability Reporting Indicators

The Global Reporting Initiative has designed and prepared a set of standards for preparing sustainability reports to show the effects of companies' activities on the economy, environment and society in order to create a common language between companies and stakeholders, who are a group of individuals who can influence or be affected by the company's goals (Bellantuono, et al. 2016: 2) These standards are designed to enhance the quality and global comparability of information on these impacts, allowing more transparency and accountability for companies, and making information available through sustainability reports available to internal and external stakeholders in order to form appropriate opinions and make decisions. It is based on facts about the company's contribution to achieving sustainability goals (Abbas and Al-Dabbas, 2020: 69). The set of criteria consists of 3 general and comprehensive criteria and 33 criteria specific to specific topics that include economic, environmental and social dimensions. The criteria structure can be divided into four sets that can be clarified in the form below.

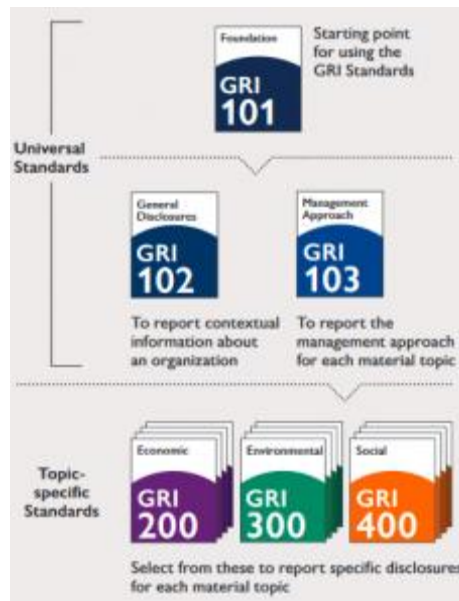


Figure 1: Global Reporting Initiative Standards Resource : (GRI,2016:3)

The main objective of sustainability indicators is to guide public policy-making as part of the sustainability governance process. Sustainability indicators provide information on any dimension of the interaction between the environment and social and economic activities. The standards issued by the Global Reporting Initiative contain a number of indicators and according to the dimensions of sustainability, as follows : (Al-Hindawi and Al-Salihi, 2019: 283-285)



1. **Economic performance indicators:** Economic indicators go a step beyond standard financial reporting in explaining the process of creating value and reporting its distribution, usually investing it for future growth, as it measures the company's impact on the economic conditions of stakeholders and on economic systems at the local or international level. Accordingly each of the The human and financial capital is taken into consideration, and the guiding principles of the Global Reporting Initiative have identified indicators of economic performance as follows: 1. Economic performance, 2. Market presence, 3. Indirect economic impacts, 4. Procurement practices, 5. Anti-corruption, 6. Anti-behavior to compete.

2. **Environmental performance indicators:** reporting on environmental performance has become an important part of sustainability reports and measures the interdependence between business and the environment and can be analyzed at the level of individual and general environmental performance indicators and at the level of the relationship of this system with the external environment, and these indicators are numerical, financial or non-financial measures These include materials, energy, water, biodiversity, emissions, liquid and solid waste, compliance with environmental laws and regulations, and environmental assessment of suppliers.

3. **Social performance indicator:** The social dimension of sustainability deals with the impact of the company on the social systems in which it operates, and progress in the field of social sustainability at the corporate level requires the need to achieve social progress at the same time (institutional interaction between individuals at all levels of the company) and human (the knowledge and experience of individuals And social reporting, in addition to its assessment of the social impact of corporate operations, is considered the first appendix to the traditional financial report, as social performance indicators measure the relationship of workers with stakeholders, as most companies have a long history of applied measures and accountability mechanisms for shareholders, customers, and key stakeholders. Social relations are divided into different categories related to four related issues: employment practices, community relations, supplier and customer relations, and the social impact of the product.

The researchers will rely on these indicators in order to assess the level of sustainability reporting for the research sample companies.

Fifth : The concept of foreign investment

The chief economist agrees that foreign direct investment is a strategic factor for modernizing the economies of countries. Despite the importance of the commodity sector and the importance of the financial sector, foreign investment helps countries' economies to compete with other countries (Myachin, et al, 2015: 132), Foreign investment is today one of the main factors that support the rise of the national economy to keep pace with technological and industrial development, as foreign investments are part of any effective economic system and a major catalyst in economic development so that it attracts modern production factors and modern technologies in project management, marketing and distribution methods, besides Its contribution to the availability of job opportunities and the reduction of unemployment, which represents a burden on the local economy. (Kati' and Jaber, 2020: 472), and that attracting foreign investments and integrating them into the country's economy is one of the necessary conditions for the country's exit from the economic crisis. From both central and regional authorities and individual institutions and financial institutions. (Karimova, 2016: 287)

Upon reviewing the literature on the subject of foreign investment, the researchers noted the existence of several definitions, where it was defined as "those projects owned by foreigners, whether they are fully owned or in large proportion with the national capital in a way that ensures control over the management of the company. The foreign investor may be an individual, a foreign company, or a branch of one." Foreign companies. (Al-Anzi, 2012: 14)

It is also defined as "investment that not only increases the amount of investment or capital, but also increases employment opportunities by providing new jobs, developing productive



capacity, transferring intangible assets such as technology and management skills to the host country and providing a source for new technologies, processes, products, organizational techniques, and links.” The background and the foreground with the rest of the branches of the economy.” (Al-Zubaidi and Khudair, 2021: 42)

It was also defined as “giving up the use of current funds and for a certain period of time in order to obtain more cash flows in the future as compensation for the current value of the invested money, as well as compensation for the expected decrease in the purchasing power of the invested money, due to the investment Reasonable return for taking the element of risk (Al-Tamimi, 2015: 25)

Accordingly, researchers can define foreign investment as the employment of funds by individuals or companies outside their borders, which may be in the form of cash or other assets, with the aim of obtaining a cash return as a result.

Sixth: Types of foreign investment

There are several types of foreign investment, the most important of which are: (Mohammed and Riyadh, 2013: 419-420)

1. Joint projects: It is a long-term agreement between the two parties based on the establishment of a production or service project within the host country, whether the party is national, a private sector or a public sector, and it participates and owns it in the capacity of two legal persons or two or more parties from two countries, as they share in management, expertise and head Money, patents, and trademarks, as the foreign party is often a multinational that has advantages that the domestic party does not.
2. The project wholly owned by the investor: It is the preferred form of multinational companies, as it establishes branches for production or marketing or any type of service or production activity in the host country.
3. Investments in the free zones: The free zone represents the part deducted from the country to be outside the customs zone, in which various economic activities are practiced. When these goods enter the free zone, they are exempt from customs duties or tariffs.
- . 4.Assembly operations projects: The agreement is between two parties, one foreign and the other local, as the foreign party provides the other party with the components of a specific product to carry out an assembly process to be a final product. Pooling is a form of joint investment or is wholly governed by a foreign investor.
5. Investment in funded infrastructure projects: This phenomenon has increased with the increasing trend towards economic globalization, as it takes the form of concession contracts for a period of (20-50) years, especially in developing countries, to bridge the gap of local resources through the flow of foreign investment in the field of infrastructure.

Seventh: Motives of foreign investment

The motives of foreign investment have different classifications based on the objectives of foreign investment. On the basis, the main and main motive for foreign investment for the investing company is to maximize profits and control anywhere in the world. As for the countries investing in them, the foreign investment motives can be summarized in: 2015: 283-284)

1. Training the local workers who have the opportunity to work in the branches of foreign companies and providing them with modern technological skills using the latest methods of work and training. The workers in these branches transfer and use their scientific, technical and administrative skills and knowledge to national companies when they join them. It is taken from this that in some cases, foreign direct investment does not play a significant role in providing national workers with modern technological skills because of the small number of job opportunities that these investments produce, as they use capital-intensive technological methods.



2. Developing scientific capabilities between branches of foreign companies and between local centers for scientific research and development, which leads to these centers acquiring the latest technologies and research methods of international companies, and developing the capabilities of local managers. However, it is noted that most multinational companies conduct research and development activities in the main centers of these companies located in developed countries.

3. Improving the balance of payments by increasing export opportunities or limiting imports, and creating vertical, forward and ethical economic integration relations with the various economic and service activities in the host countries.

4. The investing companies provide the needs of the national companies in terms of machinery, equipment and technical assistance, which gives the national companies the opportunity to produce goods according to international standards, and thus the ability to export their products to foreign markets. It is taken from this that most production methods in multinational companies are characterized by capital intensity, while production methods in developing countries are characterized by the relative abundance of unskilled labor, and the failure to adapt such technology to suit the economic and social conditions in developing countries except in a few cases.

Eighth: Reporting on sustainability and attracting foreign investments

In recent times, criticism of the financial statements has increased due to their weakness and limited information, which led to questioning their ability to provide and provide appropriate and appropriate inputs to the decision models of users, especially investors, as they believe that financial reports should go beyond financial issues to include topics about the environmental and social performance of the company in order to take Sound investment decisions, the measure used to judge the company's efficiency and performance no longer depends only on the financial and economic performance, but the so-called socially responsible investment appeared, which includes the investor's interest in environmental and social issues and then the investment interested in sustainability issues, with the development in the business environment it has become necessary Taking into account the environmental and social dimension when making investment decisions, and this is what is provided when companies report on sustainability, and the trend towards sustainability reporting is derived from two main factors. The second is the need and motives of Businesses and companies gather themselves to respond appropriately to sustainability issues and to report on that response and the sustainability initiatives they adopt (Abdul Halim and Ahmed, 2017: 876). The current companies are trying to respond to all their demands, especially providing the appropriate information, which is the main source for all stakeholders to guide their decisions, especially investment ones. It organizes its work, and since the basis of investment is based on a comparison between the returns, the investors are looking for any information through which they can know what the company is doing with the investors or those who wish to invest in it, what are its strategies and how it deals with the dimensions of sustainability in order to be able to create value over time in a way that guarantees them Achieving increased and sustainable returns (Abdullah and Wadi, 2019: 415), where Investors always seek, through their investments in companies, to achieve material gains, and therefore they need a continuous flow of information about companies to help them study, analyze and evaluate available investment alternatives, and here lies the importance of reporting on sustainability through reports issued by these companies, which contribute to Providing sufficient and transparent information that meets the needs of investors that reports are unable to provide in light of mandatory reporting to help them rationalize their investment decisions. In addition, the increase in reporting in sustainability reports beyond what is required by laws and legislation, leads to a narrowing of the information gap between the company and investors regarding economic, environmental and social information. Which is reflected positively on



the investors' appreciation of the company's market value and thus the appetite for investing in its shares. (Ibrahim, 2016: 89)

The Second axis : Analysis of results

During this part, we try to identify the extent to which the research sample applies the standards of the Global Reporting Initiative in all its dimensions, and due to the failure of the Iraqi companies registered in the Iraqi Stock Exchange to prepare sustainability reports, the researchers chose a sample of the giant Gulf companies in the field of communications, who are (Emirates Etisalat Company , Zain Telecommunications Company, Omantel Telecommunications Company, Saudi Telecom Company) These companies were selected on the basis of the availability of sustainability reports , and the reason is that the sector is the most active sector in the local environment and the most developed in terms of the use of modern technology at work, as well as being more committed to the application of standards issued by international professional organizations, besides Its interest in the environment and its preservation and its quest to achieve many social goals.

In order to measure the extent to which the research sample reports on sustainability, the indicators issued by the Global Reporting Initiative will be relied upon, as each indicator contains a set of requirements for reporting on sustainability, which consists of four axes: the economic axis, which contains a set of reporting requirements of its own. The number is (27) requirements, and the environmental axis, which consists of (72) requirements, while the social axis includes (69) requirements, and each requirement has its own degree of measurement, in addition to the general disclosures, which are represented in governance related to the formation and delegation of a governance body and its performance evaluation, as well as general disclosures. The other, which consists of a set of reporting requirements of its own, which includes (43) requirements, and here the researchers will only assess the economic, environmental and social performance by coding them on the basis of dummy variables. If the (GRI) indicators of the three axes are reported or applied in The research sample companies will be referred to, but if they are not reported or are not applied in the research sample companies, they will not be referred to, then we extract the percentage by The reported indicators are based on the total indicators, thus reaching a measurement of information reporting for each axis and finally extracting the general average of the three axes, where for the purpose of calculating the degree of what has been reported from the perspective of (GRI.G4), an equation will be adopted according to which the total of the reported paragraphs will be calculated. As follows:

$$X / Y * 100\%$$

In the equation above X. refer to Reported Requirements and Y refer to Total Requirements, Accordingly the researchers analyzed the sustainability reports of the research sample company and presented the results as follows:

First : the Economic axis

The economic dimension of sustainability relates to the company's effects on the economic conditions of its stakeholders, including investors, and on economic systems at the global level. The economic category illustrates the flow of capital between various stakeholders and the company's main economic effects on society as a whole. As we explained, this axis includes (27) requirements. Where, after unpacking the content of the sustainability reports for the research sample companies for a period of three years (2018-2019-2020), the results were as follows:

1. Emirates Communications Company.

Items	years		
	2018	2019	2020
Economic performance	%5.26	%5.26	%5.26



Presence in the market	%5.26	%5.26	%5.26
Indirect economic effects	%0	%7.89	%7.89
Purchasing Practices Indicators	%2.63	%2.63	%2.63
Anti-corruption indicators	%13.16	%13.16	%21.05
Anti-competitive behavior	%5.26	%5.26	%5.26
Total ratios	%31.57	%39.46	%47.35

Table 1: Reporting rate of the Items of the economic dimension of Emirates Communications Company

As can be seen from the above table, the percentage of reporting on the item of economic performance, which includes four demands, was constant over the three years, which amounted to (%5.26), as well as the case for the second item, presence in the market, which includes two demands. As for the third item, the indirect economic effects and Which includes two demands that the company did not report about in 2018, so the reporting rate is (%0) in this year for this item. During the years 2019 and 2020, it reported an item and did not report another item, so the reporting rate is (%7.89), As for the fourth item, the indicators of purchasing practice, which includes one requirement, we note that they are fixed throughout three, which is at a rate of (%2.63). As for the fifth item, anti-corruption indicators, which includes three demands, the company has reported two demands during the years 2018 and 2019 Accordingly, the reporting rate is (%13.16) during the two years, but in the year 2020, the company reported the three demands, and thus the reporting rate for this year is (%21.05), as for the last item of anti-competitive behavior, which includes a demand By one, the company reported it, and thus the percentage of reporting during the three years was (%5.26), and the total rate in 2018 is (%31.57) and in 2019 is (%39.46) and in 2020 is (%47.35).

2.Omantel Communications Company

Items	Years		
	2018	2019	2020
Economic performance	%5.26	%5.26	%5.26
Presence in the market	%0	%0	%0
Indirect economic effects	%7.89	%10.53	%10.53
Purchasing Practices Indicators	%2.63	%0	%2.63
Anti-corruption indicators	%0	%0	%0
Anti-competitive behavior	%0	%0	%0
Total ratios	%15.78	%15.79	%18.42

Table 2 : Reporting rate of the Items of the economic dimension of Omantel Communications Company

From the above table, it is clear that the sustainability reporting rate is constant over the years 2019 and 2019, but it changed in the year 2020, as for the economic performance, which includes four demands, it amounted to (%5.26) over three years. As for presence in the market, which includes two demands, The company, the company, reports it in the years 2018 and 2019, and 2020 accordingly, the reporting rate for this item within two years is (%0), the economic effects Indirect, which includes two demands, in 2018, the company reported one demand, and accordingly, the reporting rate was (%7.89), but in the years 2019 and 2020, the company reported on the two demands, and thus the reporting rate was (%10.53), as for the fourth item, indicators Purchasing practice, which includes one requirement, the company reported it in the years 2018 and 2020, so the reporting rate is (%2.63), but in 2019 it did not report the requirement, and accordingly, the reporting rate is (%0), and with regard to the fifth item, anti-indicators corruption and j includes three requirements and the sixth item anti-competitive behavior, which includes one requirement that the company has not reported in the three years, and thus the reporting rate for these two items is (%0), and the total rate in 2018 is (%15.78) and in 2019 is (%15.79) and in 2020 is (%18.42).

3.Zain Communication Company



Items	Years		
	2018	2019	2020
Economic performance	%15.79	%15.79	%15.79
Presence in the market	%5.26	%5.26	%5.26
Indirect economic effects	%10.53	%10.53	%10.53
Purchasing Practices Indicators	%2.63	%2.63	%2.63
Anti-corruption indicators	%13.16	%13.16	%13.16
Anti-competitive behavior	%0	%0	%0
Total ratios	%47.37	%47.37	%47.37

Table 3 :Reporting rate of the Items of the economic dimension of Zain Communications Company

We note from the above table that the reporting rates for sustainability reporting items are constant over three years, as for the economic performance, they amounted to (%15.79), as for the presence in the market, they amounted to (%5.26), and as for the indirect economic effects, they amounted to (%10.53). As for the indicators of purchasing practices, the reporting rate reached (%2.63), while the percentage of reporting for the component of anti-corruption indicators over three years was (%13.16), and Anti-competitive behavior during three years is (%0), and the total rate in 2018 and 2019 and 2020 is (%47.37) .

4. Saudi Communication Company

Items	Years		
	2018	2019	2020
Economic performance	%2.63	%2.63	%2.63
Presence in the market	%0	%5.26	%5.26
Indirect economic effects	%7.89	%7.89	%10.53
Purchasing Practices Indicators	%0	%2.63	%0
Anti-corruption indicators	%7.89	%7.89	%13.16
Anti-competitive behavior	%5.26	%5.26	%5.26
Total ratios	%23.67	%31.56	%36.84

Table 4:Reporting rate of the Items of the economic dimension of Saudi Communications Company

As can be seen from the above table, the percentage of reporting on the item of economic performance, which includes four demands, was constant over the three years, which amounted to (%2.63), as one demand was reported among the four demands. As for the second item, presence in the market, which includes two demands, no It is reported in the year 2018, so the reporting rate is (%0), but in the years 2019 and 2020, only one demand was reported, and accordingly, the reporting rate for this item in the two years is (%5.26). As for the third item, the indirect economic effects Which includes two demands, the company reported only one demand in the years 2018 and 2019, so the reporting rate for these two years is (%7.89), but in the year 2020, the company reported the two demands, and accordingly, the reporting rate is (%10.53), as for The fourth item has indicators of purchasing practice, which includes one requirement. We note that the company did not report it in the years 2018 and 2020, so the reporting rate is (0%), but in the year 2019 the company reported it, and accordingly, the reporting rate is (%3.70). The fifth item pertains to the indicators of m In the fight against corruption, which includes three demands, the company has reported one demand during the years 2018 and 2019, so the reporting rate is (%7.89) during the two years. In the year 2020, the company has reported two demands, so the reporting rate for this year is (%13.16) As for the last item, anti-competitive behavior, which includes one requirement, the company reported it, and thus the reporting rate during the three years is (%5.26), and the total rate in 2018 is (%23.67) and in 2019 is (%31.56) and in 2020 is (%36.84).

Secondly : the environmental axis

This dimension of sustainability relates to the impact of the research sample on living and non-living natural systems, which include land, air, water and ecosystems. The environmental category covers the effects related to inputs (such as energy and water) and outputs (such as emissions, liquid and solid waste) and in addition to that it covers biodiversity, transportation and related effects. The product and service, in addition to environmental compliance and environmental expenses, and includes (29) requirements, and after emptying the content of the sustainability reports for the research sample companies for a period of three years (2018-2019-2020), the results were as follows:

1. Emirates Communications Company.

Items	Years		
	2018	2019	2020
Materials	%2.70	%2.70	%2.70
energy	%9.46	%16.22	%16.22
water	%2.70	%2.70	%5.41
Biodiversity	%0	%5.41	%5.41
emissions	%0	%28.38	%28.38
solid and liquid waste	%6.76	%6.76	%6.76
Environmental commitment	%0	%0	%0
Supplier Environmental Assessment	%0	%0	%0
Total	%21.62	%62.17	%64.88

Table 5: Reporting rate of the Items of the environmental dimension of Emirates Communications Company.

As can be seen from the above table, the percentage of reporting on the item of materials, which consists of two demands, is constant over three years, which amounted to (%2.70). As for the energy component, which includes five demands in 2018, the company reported three demands, and accordingly, the percentage of reporting on Sustainability is (%9.46), but in the years 2019 and 2020, the company reported the five demands, so the percentage of reporting on this item is (%16.22), as for the water item, which consists of three demands, in 2018 and 2019, the company reported For one demand, so the reporting rate is (%2.70), but in the year 2020, the company reported two demands, and accordingly, the reporting rate for this item is (%5.41), as for the biodiversity item, which includes four demands that the company did not report. In 2018, and accordingly, the reporting rate for this item for this year is (%0), but in the years 2019 and 2020, the company reported one requirement, and thus the reporting rate for these two years is (%5.41), with regard to emissions, which consists of seven demands in In 2018, the company did not report any demand, and accordingly, it was formed The reporting rate is (%0), but in the years 2019 and 2020, it reported two demands, so the reporting rate is (%28.38). As for solid and liquid waste, which consists of five demands, the company reported two demands within three years, and accordingly, the reporting rate for this item is (%6.76), as for the environmental commitment, which includes one requirement, and the environmental assessment of the suppliers, which includes two requirements that the company did not report on in the three years, and accordingly, the reporting rate for these two items is (%0), and the total rate in 2018 is (%21.62) and in 2019 is (%62.17) and in 2020 is (%64.88).

2. Omantel Communications company

Items	Years		
	2018	2019	2020
Materials	%0	%1.35	%0
energy	%6.76	%9.46	%8.11



water	%2.70	%2.70	%2.70
Biodiversity	%0	%0	%0
emissions	%14.86	%18.92	%24.32
solid and liquid waste	%2.70	%2.70	%6.76
Environmental commitment	%0	%0	%2.70
Supplier Environmental Assessment	%0	%0	%0
Total	%27.02	%35.13	%44.59

Table 6: Reporting rate of the Items of the environmental dimension of Omantel Communications Company.

As can be seen from the table above, the percentage of reporting on the item of materials, which consists of two demands, which the company did not report during the years 2018 and 2020, and accordingly, the reporting rate for these two years is (%0). The reporting for the mentioned year is (%1.35), as for the energy component, which includes five demands, in 2018, the company reported two demands, and accordingly, the reporting rate for sustainability for this item is (%6.76), but in 2019 the company reported three demands and so The reporting rate for this item for this year was (%9.46), and in the year 2020 it reported two demands, and accordingly, the reporting rate for this item during the mentioned year is (%8.11). As for the water item, which consists of three demands, the company has reported One requirement during the three years, and accordingly, the reporting rate for this item is (%2.70), as for the biological diversity item, which includes four demands that the company did not report during the three years, and accordingly, the reporting rate for this item for this year is (%0), while belong to For emissions, which consist of seven demands, in 2018, the company reported two demands, and accordingly, the reporting rate was (%14.86), but in 2019 it reported three demands, and thus the reporting rate was (%18.92), and in the year 2020 the company reported four demands and thus The reporting rate is (%24.32), as for solid and liquid waste, which consists of five demands, the company reported one demand during the years 2018 and 2019 and accordingly the reporting rate was (%2.70), but in the year 2020 the company reported two demands and accordingly The reporting rate for this item is (%6.76), as for the environmental commitment, which includes one requirement that the company did not report during the years 2018 and 2019, so the reporting rate for this item is (%0) but in 2020 is (2.70) and for the environmental assessment of suppliers, which includes two requirements that the company did not make By reporting it in the three years, and accordingly, the reporting rate for this item is (%0), and the total rate in 2018 is (%27.02) and in 2019 is (%35.13) and in 2020 is (%44.59).

3. Zain Communications company

Items	Years		
	2018	2019	2020
Materials	%0	%0	%1.35
energy	%4.05	%4.05	%4.05
water	%0	%0	%2.70
Biodiversity	%2.70	%2.70	%2.70
emissions	%6.76	%6.76	%27.03
solid and liquid waste	%0	%4.05	%9.46
Environmental commitment	%2.70	%2.70	%2.70
Supplier Environmental Assessment	%1.35	%1.35	%1.35
Total	%17.56	%21.61	%51.34

Table 7:Reporting rate of the Items of the environmental dimension of Zain Communications Company.

The above table shows the percentage of sustainability reporting for items related to the environmental axis of Zain Communications Company, and through the table we note that

with regard to materials that include two requirements, the company did not report them, so the reporting rate for these two years is (%0), but in the year 2020, the company reported For one demand, and accordingly, the reporting rate for this item during the mentioned year is (%1.35). As for the energy item, which includes five demands, the company has reported one request for three years, and accordingly, the reporting rate for this item during the three years is (%4.05). As for water, which includes three demands that the company did not report in the years 2018 and 2019, so the reporting rate for this item during the two years is (%0). The mentioned amount is (%2.70), as for biodiversity, which includes four demands, the company has reported one requirement during the three years, and accordingly, the reporting percentage is (%2.70), as for emissions, which include seven demands B. The company reported one demand for the years 2018 and 2019, so the reporting rate for these two years is (%6.76). As for the year 2020, the company reported five demands, and accordingly, the reporting rate for this year is (%27.03), as for waste The solid, which includes five demands, which the company did not report during the year 2018, and accordingly, the reporting rate for this item during the mentioned year is (%0) and in 2019 it reported one claim, so the reporting rate in this year is (%4.05) and for the year 2020 The company reported two demands, so the reporting rate for this item during the mentioned year is (%9.46), as for the environmental commitment, which includes one requirement, the company reported, so the reporting rate during three years is (%2.70), as for the item The last, which includes two demands, the company has reported one claim over a period of three years, and accordingly, the reporting rate for the three mentioned years is (%1.35), and the total rate in 2018 is (%17.56) and in 2019 is (%21.61) and in 2020 is (%51.34).

4. Saudi Communication Company

Items	Years		
	2018	2019	2020
Materials	%1.35	%2.70	%1.35
Energy	%4.05	%4.05	%13.51
waters	%2.70	%5.41	%5.41
Biodiversity	%0	%0	%0
Emissions	%14.86	%14.86	%21.62
Solid and liquid waste	%0	%0	%5.41
Environmental commitment	%0	%0	%0
Environmental assessment of processors	%1.35	%1.35	%1.35
Total	%24.31	%28.37	%48.65

Table 8: Reporting rate of the Items of the environmental dimension of Saudi Communications Company.

As can be seen from the table above, the percentage of reporting on the item of materials, which consists of two demands, the company reported one demand during the years 2018 and 2020, and accordingly, the percentage of reporting on this item for those years is (%1.35) and for 2019 is (2.70), and with regard to the energy item, which includes five demands in 2018 and in 2019 is (%4.05) but for 2020 the company reported one requirement, and accordingly, the reporting rate for sustainability is (%13.51). As for the water item, which consists of three demands, in the three years the company reported two demands, but due to the difference in the degree of measurement for each demand, the reporting percentage varies, where it is (%2.70) and (%5.41) and (%5.41) respectively, and as for the biological diversity item, which includes four demands that the company did not report on for the three years, and accordingly, the reporting rate for this item for these years is (%0), with regard to emissions, which consist From seven demands in 2018 and 2 019 The company has reported two demands, and accordingly, the reporting rate for these two years is (%14.86), but in the year 2020, it has reported four demands, and thus the reporting rate is (%21.62). As for solid and



liquid waste, which consists of five demands that The company reported any demands in the years 2018 and 2019 and accordingly the reporting rate for this item is (%0), but in the year 2020, the company reported two demands, and accordingly, the reporting rate for this year is (%5.41), as for the environmental commitment, which includes a requirement One that the company did not report, so the reporting rate is (%0) and the environmental assessment of the suppliers, which includes two demands, the company reported one requirement, and accordingly, the reporting rate for this item is (%1.35), and the total rate in 2018 is (%24.31) and in 2019 is (%28.37) and in 2020 is (%48.65).

Third: The social axis

This dimension of sustainability relates to the effects caused by the companies to the social systems within which they operate, including employment relations with management, health, occupational safety, education, training, the rights of indigenous peoples and others, as this axis includes (34) demands on which the degree of reporting of social information will be measured, After unloading the content of sustainability reports for search sample companies for three years (2018-2019-2020), the researchers will only present the results as follows:

1. Emirates Communications Company.

Items	years		
	2018	2019	2020
Employment	%2.94	%10.29	%10.29
Employment and Management Relations	%0	%0	%0
Occupational Safety and Health	%4.41	%7.35	%7.35
Training and education	%4.41	%5.88	%5.88
Parity and diversity of opportunities	%2.94	2.94%	%4.41
Lack of excellence	%4.41	%4.41	%4.41
Trade union freedom and collective bargaining	%0	0%	%0
Child labor	%0	0%	%0
Forced or forced labor	%0	0%	%0
Security practices	%0	0%	%0
Indigenous rights	%0	%0	%0
Human rights assessment	1.47%	%4.41	%4.41
Communities	%2.94	2.94%	%2.94
Social assessment of the equipped	%0	%0	%1.47
Public Policy	%0	%0	%0
Safety and health of the participant	%1.47	%1.47	%1.47
Marketing and posters	2.94%	%2.94	%5.88
Subscriber privacy	%4.41	%4.41	%4.41
Economic and social compliance	0%	0%	%0
Total ratios	%32.34	%47.04	%52.92

Table 9: Reporting rates of information on the social dimension of Emirates Communications Company

2. Omantel Communications Company

Items	years		
	2018	2019	2018
Employment	%2.94	%2.94	%10.29
Employment and Management Relations	%0	%0	%0
Occupational Safety and Health	%7.35	%2.94	%7.35
Training and education	%1.47	%4.41	%5.88



Parity and diversity of opportunities	%2.94	%2.94	%2.94
Lack of excellence	%0	%0	%4.41
Trade union freedom and collective bargaining	%0	%0	%0
Child labor	%0	%0	%0
Forced or forced labor	%0	%0	%0
Security practices	%0	%2.94	%2.94
Indigenous rights	%0	%0	%0
Human rights assessment	%0	%0	%4.41
Communities	%2.94	%2.94	%2.94
Social assessment of the equipped	%0	%0	%0
Public Policy	%0	%0	%0
Safety and health of the participant	%0	%4.41	%1.47
Marketing and posters	%2.94	%0	%2.94
Subscriber privacy	%0	%4.41	%4.41
Economic and social compliance	%0	%0	%4.41
Total ratios	%20.58	%27.93	%54.39

Table 10: Reporting rates on Omantel Communications Company social dimension

3. Zain Communications Company

Items	years		
	2018	2019	2018
Employment	%8.82	%8.82	%8.82
Employment and Management Relations	%0	%0	%0
Occupational Safety and Health	%2.94	%2.94	%2.94
Training and education	%5.88	%5.88	%5.88
Parity and diversity of opportunities	%4.41	%4.41	%4.41
Lack of excellence	%4.41	%4.41	%4.41
Trade union freedom and collective bargaining	%0	%0	%0
Child labor	%4.41	%4.41	%4.41
Forced or forced labor	%2.94	2.94%	%2.94
Security practices	%0	0%	%0
Indigenous rights	%0	%0	%0
Human rights assessment	%1.47	%1.47	%1.47
Communities	%4.41	%4.41	%4.41
Social assessment of the equipped	%8.82	%8.82	%8.82
Public Policy	%0	%0	%0
Safety and health of the participant	%1.47	%1.47	%1.47
Marketing and posters	%2.94	%2.94	%5.88
Subscriber privacy	%4.41	%4.41	%4.41
Economic and social compliance	%4.41	%4.41	%4.41
Total ratios	%61.74	%61.74	%73.68

Table 11: Reporting rates on Zain Communications Company social dimension

4. Saudi Communication Company

Items	years		
	2018	2019	2018
Employment	%2.94	%8.82	%8.82
Employment and Management Relations	%0	%0	%0
Occupational Safety and Health	%0	%4.41	%7.35
Training and education	%1.47	%4.41	%1.47
Parity and diversity of opportunities	%2.94	2.94%	2.94%
Lack of excellence	%0	0%	%0



Trade union freedom and collective bargaining	%2.94	2.94%	%0
Child labor	%0	%4.41	%0
Forced or forced labor	%2.94	2.94%	%2.94
Security practices	%0	0%	%0
Indigenous rights	%0	%0	%0
Human rights assessment	0%	2.94%	%4.41
Communities	0%	2.94%	%0
Social assessment of the equipped	%1.47	%0	%1.47
Public Policy	%0	%0	%0
Safety and health of the participant	%0	0%	%1.47
Marketing and posters	%0	0%	%0
Subscriber privacy	0%	4.41%	%0
Economic and social compliance	0%	4.41%	%0
Total ratios	%14.70	%45.57	%30.87

Table 12 : Reporting rates of information on the social dimension of Saudi Communication Company

Discussion

Based on the foregoing, we conclude that there is a discrepancy in the level of reporting on sustainability using the indicators of the Global Reporting Initiative. With regard to the economic dimension, we note that Emirates Communications Company that there is a discrepancy in the percentage of reporting on sustainability, where in 2018 the average reporting rate was (%31.57) in When it reached (%39.46) in 2019, and in 2020, it reached (%47.35), As for Omantel Communications Company, we note a stability in the percentage of reporting on sustainability during the years of 2018. and 2019, which amounted to (%15.78), but in the year 2020, the percentage of reporting increased to (%18.42). Accordingly, we note that there is an increase in the percentage of reporting on sustainability from one year to the next. As for Zain Communications Company we note that it has been stable over three years, which amounted to (%47.37). As for the Saudi Communications Company, we note that there is an increase in the percentage of reporting on sustainability during the three years, reaching (%23.67) in the year 2018 and (%31.56) in 2019 and (%36.24) in 2020.

Through the foregoing, it can be noted that there is a difference in the percentage of reporting on sustainability from its economic side from year to year and in all companies, and accordingly it can be said that the first hypothesis is achieved, which is that there is a difference in reporting on sustainability by Gulf Communications companies according to the indicators of the reporting initiative. global economic dimension.

With regard to reporting on sustainability, with regard to the environmental dimension, we note that for Emirates Communications Company, there is a significant increase in the percentage of reporting on sustainability, where in 2018 it amounted to (%21.62), while in 2019 it amounted to (%62.17), meaning there is a significant increase in the percentage of reporting, while There is a slight increase during 2020, which amounted to (%64.88), as for Omantel Communications Company also, there is a difference in the percentage of reporting on sustainability, where in 2018 it reached (%27.02), while in 2019 it amounted to (%35.13), while in the year 2020 it amounted to (%44.59), as for Zain Communications, we note a difference in the reporting rate during the three years, which amounted to (%17.56) in 2018, while it amounted to (%21.61) in 2019 and reached (%51.34) in the year 2020, regarding the Saudi Communications Company, we note that there is a slight increase during the years 2018 and 2019, reaching (%24.31) and (%28.37), respectively, while in the year 2020, there is a significant increase in the percentage of reporting on sustainability, which amounted to (%48.65).

Through the above, it can be noted that there is a difference in the percentage of reporting on sustainability from its environmental side from year to year and in all companies, and accordingly it can be said that the second hypothesis has been achieved, which is that there is



a difference in reporting on sustainability by Gulf Communications companies according to the indicators of the initiative Global reporting on the environmental side.

With regard to the social dimension, we note that Emirates Communications Company indicated that there is a discrepancy in the percentage of reporting on sustainability, where in 2018, the average reporting rate was (%32.34), while it amounted to (%47.04) in the year 2019 and in the year 2020 it amounted to (%52.92). Accordingly, we note that there is an increase in the percentage of reporting on sustainability from year to year, with regard to Omantel Communications, we also note that there is a difference in the percentage of reporting on sustainability during the years of the research period, which amounted to (%20.58) in 2018 and (%27.93) in 2019. In 2020, the reporting percentage increased to (%54.39), . As for Zain Communications, we note that there is a slight increase over three years, which amounted to (%61.74) in 2018 and in 2019 and (%73.68) In 2020, as for the Saudi Communications Company, we note that there was an increase in the percentage of reporting on sustainability during the years 2018 and 2019, reaching (%14.70) in the year 2018 and (%45.57) during the year 2019, and there is a decrease in the percentage of reporting on sustainability during in 2020, which amounted to (%30.87).

From the foregoing, it can be noted that there is a difference in the percentage of reporting on sustainability from its social side from year to year and in all companies, and accordingly it can be said that the third hypothesis is achieved, which is that there is a difference in reporting on sustainability by Gulf Communications companies according to the indicators of the reporting initiative. global in its social dimension.

By informing the researchers about the financial statements of the research sample companies, they noted that there is an increase in investment in a number of sample companies of the study as in the following table:

Company name	2018	2019	2020	2021	2022
Emirates Communications Company	11516082 dirhams.	12298376 dirhams.	11155790 dirhams	11516082 dirhams.	9977786 dirhams
Zain Communications Company	619108 D.K.	366070 KD	379,839 D.K.	619108 D.K.	622581 D.K.
Omantel Communications Company	2319718 R.I.A.	2066039 R.I.A.	2056910 R.R.	2319718 R.I.A.	2187848 R.I.A.
Saudi Communications Company	1321233 riyals.	1147914 riyals.	1292452 riyals.	1321233 riyals.	2115474 riyals.

Table 13: Change in the amounts invested in the research sample companies

We have also already indicated that there is an increase in the rate of sustainability reporting for research sample companies from year to year and this may have a role in attracting foreign investments and this is applied to Zain Communications Company and Saudi Communications company and to Emirates Communications companies and Omantel Communications to some extent, where we note as in the table above For Emirates Communications, investment is down from 2019 from 2018 but has risen in 2020 to fall again in 2021, but for Zain Tom we note that there is an increase in the attraction of Year-to-year investment, as for Omantel Communications, there is a decrease in the attraction of foreign investment from 2019 from 2018 to rise in 2020 to fall again in 2021 As for Saudi Communications Company, we note that there is an increase in the attraction of investments from year to year, which confirms the proof of the fourth hypothesis of research, which is that an increase in sustainability reporting has a role to play in attracting foreign investment.

Conclusion



This research addressed a vital topic, namely reporting sustainability, where during the past 10 years many international companies, including gulf companies, have prepared sustainability reports annually in order to demonstrate their efforts in preserving natural and environmental resources as well as their social contributions within the environment in which they operate, and when these companies issue sustainability reports aimed at achieving several objectives, including improving the image of the company in front of the society that works in its scope as well as attracting investments Foreign, and by studying sustainability reports issued by a sample of Gulf Communications companies, the researchers noted that there is a difference and difference in the rate of sustainability reporting from year to year according to indicators issued by the Global Reporting Initiative (GRI) in addition to the different rate of sustainability reporting by research sample companies, in addition to the researchers noted that there is a role to report sustainability in attracting foreign investment to some extent and therefore recommend The researchers issue sustainability reports annually in accordance with the standards of the Global Reporting Initiative in order to give information about the extent of their contribution to the preservation of the environment in addition to their economic and social contributions.

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**رۆلی راپۆرتی به رده وامي له پاكيشانی وه به رههتانی بیانی له ژیر رۆشایی دهست پيشخهري جیهانی (GRI)
لیکۆلینه وه به کی پراکتیزه ی له سه ر نموونه یه ک له سه ر کۆمپانایای په یوه ندی کردنی که نداو**

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پوخته

له م سالانه دواپی دا زۆر له کۆمپانایکان هه لسان به ئاگادارکردنه وه ی به رده وامي دان به هه رس لایه نه که ی (ئابووری، ژینگه یی، کۆمه لایه تی) به مه به ستی پیکانی چه ند ئامانجیکی دیاری کراو ته میش له رگی راپۆرتی به رده وامي دان که ته م کۆمپانایانه سالانه ده ری ده که ن له رگی پشت به ستن به ته و پیه رانه ی که ده چوه له لایه ن ده ست پيشخهري ئاگادارکردنه وه ی جیهانی (GRI)، به م جۆره ئامانج له م توێژینه وه یه به ده خستی رۆلی ئاگادارکردنه وه له به رده وام بوون له پاكيشانی سه رمایه ی بیانی، وه هه ردوو توێژه هه لسان به به کارهتانی شیوازی شیکردنه وه ی ناوه رۆکی بو ته و راپۆرته ئاگاداریانه که ده رچوه له لایه ن هه ندیک له کۆمپانای که نداو که کار ده که ن له بواری په یوه ندی بو ماوه ی سه سال (2018-2019-2020)، وه ته م توێژینه وه یه گه یشته چه ند ده رته نجامیک گرنگترینان زیادبوون له رپژه ی ئاگادارکردنه وه ی به رده وامي ده بیته هۆی پاكيشانی سه رمایه ی بیانی وه له کۆتایی دا توێژه ره کان هه لسان به پيشکesh کردنی چه ند پيشناریک گرنگترینان هه لسانی کۆمپانیا عیراقیه کان به ئاماده کردنی راپۆرتی ئاگادارکردنه وه به گۆیره ی پیه وه ری ده ست پيشخهري جیهانی به هۆی ته و رۆله ی که هه یه تی له پاكيشانی وه به رههتانی.

ووشه سه ره گیه کان : ده ست پيشخهري ئاگادارکردنه وه ی جیهانی، راپۆرتی به رده وامي، پاكيشانی وه به رههتانی بیانی .

**دور تقاریر الاستدامة في جذب الاستثمار الأجنبي في ضوء مبادرة التقارير العالمية (GRI)
دراسة تطبيقية على عينة من الشركات الاتصالات الخليجية**

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المستخلص

في سنوات الاخيرة قامت الكثير من الشركات بالابلاغ عن الاستدامة من خلال جوانبها الثلاث (الاقتصادي، البيئي، الاجتماعي) وذلك بهدف تحقيق اهداف معينة وذلك من خلال تقارير الاستدامة التي تصدرها تلك الشركات سنوياً من خلال الاعتماد على معايير صادرة من قبل مبادرة الابلاغ العالمية (GRI)، وعليه يهدف هذا البحث الى بيان دور الابلاغ عن الاستدامة في جذب الاستثمارات الاجنبية، وقام الباحثان باستخدام اسلوب تحليل المحتوى لتقارير الاستدامة الصادرة من قبل عينة من الشركات الخليجية العاملة في قطاع الاتصالات ولمدة ثلاث سنوات (2018-2019-2020)، وقد توصلت البحث الى جملة من النتائج من اهمها هناك دور لزيادة نسبة الابلاغ عن الاستدامة في جذب الاستثمارات الاجنبية وفي نهاية قدم الباحثان مجموعة من المقترحات من اهمها قيام الشركات العراقية باعداد تقارير الاستدامة وفقاً لمعايير مبادرة الابلاغ العالمية نظراً لما لها من دور في جذب الاستثمارات الاجنبية.

الكلمات المفتاحية : مبادرة الابلاغ العالمية، تقرير الاستدامة، جذب الاستثمارات الاجنبية.