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### **The Concept of environmental quality costs and educational strategic planning**

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#### **ABSTRACT**

The concept of strategic planning at the education colleges in Saudi Arabia administrative activity is based on setting goals and actions and activities to be carried out of the possibilities available at a specific time to achieve the educational goals and the extent of interdependence between the concept of planning and development, and increase the awareness of enterprises and educational for its responsibilities led to the need for attention educational and decision makers to the problem Education and knowledge of different aspects to gaining the costs borne by enterprises to reduce or repair the damage caused by the lack of strategic planning measure, companies are working in education or exercise activity would increase awareness educator should disclose educational information in order to meet the demand of stakeholders on this information, which allowing them to evaluate past decisions or assistance in taking the current or future decisions.

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## **RESEARCH IDEA**

Those educational issues represent a big challenge for educational by measuring and analyzing their educational costs and disclosed along with other costs, giving a new and sophisticated dimension to the profession that has been in the past. And it considers the financial aspects while ignoring the social aspect and social responsibility of the facility where the challenge lies in that there is a difficulty in measuring some educational costs and how to address them.

It requires a study of the methods of measurement and analysis of educational obligations arising from the practice facility for the tasks of economic and educational activities and through the necessary educational information that the system provides, which exhibits taking a new course and take a new dimension which is educational dimension. Which requires publication in the financial statements so that management and investors benefit and to give the image reflect the truth and reality, and is not limited to data and financial information only, but to include data and information that reflect the educational effects,

Due to increased rates of the size of the educational commitments and forming part of the total property commitments are considered educational costs arising from the commitment to educational one the most important items to be taken into account when assessing the long-term services profitability, and is educational dimension of the most important factors to reach competitive advantages, especially in light of the growing interest of by different groups of society and relevant parties facility and educational aspects of financial and non-financial information to evaluate the performance of the enterprise in a comprehensive manner, including educational responsibility, which in turn affects the decisions of investors to provide a high quality service at a reasonable price and is harmful to education, which can be established on effective competition and challenges, including changes environmental require the ability and skill of the accountant in the measurement and analysis and related costs generated by the changes and the impact of education as these costs are one of the elements of the cost of education is obligatory download the final education.

## **RESEARCH PROBLEM**

Measurement and disclosure of Educational and analysis of the educational costs of quality to reach the required in the education of Education corporate level, and requires the development of a scientific framework for the concept of teaching and education and the nature of the educational costs of quality and recognition on the basis of measurement, disclosure and analysis of the costs of the quality

of teaching and education and the statement of its role in increasing the effectiveness of educational information. Where the current application only an inventory of elements associated with the facility costs without taking into account the costs of educational quality and therefore the results of the business of management reports are not true, which in turn leads to a weakening of confidence in the company provided information.

Find tries to answer the following questions: -

How important is the measurement and analysis of educational costs companies' quality education??

What accounting costs related to educational quality?

What is the impact of educational quality on the profitability of companies the costs?

What is the effect of the measurement and analysis of the costs of educational quality of accounting information users decisions?

What are the main difficulties faced by companies in the education measure and analyze the quality of educational costs?

What is the possibility of companies to disclose commitment to education and to measure and analyze the quality of educational costs?

What are the steps in the educational costs of quality education companies Tab?

What are the main entrances and the methods used in the measurement and analysis of educational costs? The concept of environmental costs

The environment provides us with various services, and therefore it must be preserved to ensure the continuity of the bid. It is the source of the materials that are used in the production process and it is the source of energy, water, and air. God created these sources with specific amounts and gave each of them its own characteristics in a way that guarantees the continuity of humanity and other creatures.

Water and air are not made by humans, but are from the graces of God Almighty, which He bestowed upon humanity and gave it the right to harness these resources and benefit from them and in a manner that ensures the satisfaction of his needs and the preservation of those resources on the other hand. However, due to his various and industrial activities the human being has persisted in the environment, causing it to be polluted in all its forms, and an imbalance occurred in the environment. God Almighty

said (Corruption appeared on land and sea by what gained the hands of people so that some of those who worked would give them back)

This means that the pollution that affects all ecosystems (water, air, soil) is manmade and responsible for it. Therefore, he defined environmental pollution "is the presence of substances or their increased concentrations in a system of ecosystems, affecting its chemical, physical and biological properties, making that system not suitable for living organisms or other uses."

And types of chemical pollution, biological pollution, oil pollution, thermal, noise, tropical and radioactive pollution.

The concept of environmental cost accounting at the practical, actual, and detailed level leads to the introduction of the cost of the environmental resources used or consumed in the human activity, to be added to the other traditional cost elements that the economy considers when setting budgets for projects. This cost must be translated into direct and specific financial figures, but it can be calculated in general or conceptual terms, and it is also considered on a future basis because many of the natural resources consumed in the various human activities. And resources not only of a positive nature mineral water tree. It is also negative in nature, in the sense that it is represented in the waste of resources or in widespread pollution that limits human activity.

The main advantage of the concept of environmental cost accounting is that when the concern for the environment is transferred to the world of economy and money and the physical and detailed world in revealing reality, many major countries, especially the United States, are rejected to bear the environmental costs and reduce their high profitability. This concept is achieved not only at the expense of other years, on the one hand, on the one hand, underestimating its economic right and exploiting it according to the concepts of the old leftist thought, but also at its expense in terms of wasting resources that are the property of all mankind and on the one hand polluting an environment in which all people live after it is proven that pollution is not limited to a specific environment Or even regional, but it reaches to cover the whole world, for example the ozone hole, global warming, erosion of tropical forests and consumption of fresh water and oil resources. The major countries did not stand alone accused and exposed in this context. Rather, countries such as China, India and Brazil were described until recently as developing and are now building a path for their new strength by exploiting natural resources and polluting the environment to a large extent, as India does in the case of safflower fuels (coal) and as it does. Brazil is in the case of tropical forests and just as China does in the case of the

waters of the great rivers. These actions, especially in the case of India and Brazil, were proving that they affect the global level of environmental changes. Of course, it does so, disgusting with the Western countries that have built their prosperity and economic conditions at the expense of the plunder and consumption of non-renewable natural resources and at the expense of polluting the global environment in a way that is difficult or impossible.

A strange shift occurred in the term environmental accounting, because after it had already begun to be applied in some respects in Western European countries, this resulted in raising the costs of products and thus their prices, which weakened the competitiveness of these countries and pushed them to demand imposing the same standards on developing countries. This sparked protests those countries, which feared about their resources and confiscated them in addition to being affected by the rise in the prices of their imports. And here, there were more trade wars. But developing countries, in turn, are rejecting the principle of environmental accounting, although they are the most affected by environmental pollution and the consumption of natural resources at the global level. The Arab countries continue to lag these patterns of thinking in the global environment and its fate. We are not talking here about environmental accounting, but rather about merely preserving natural resources, especially water, its waste and wasteful use of backward patterns of industrial and service economic activity, in addition to wasting arable lands in a useless consumption of nothing but imitation and imitation of the West. Recent reports from Egypt, for example, have shown fear and terror among experts and intellectuals about the audacity of what was mentioned about the rapid erosion of fertile agricultural soil because of construction work as well as the waste of Nile water development in old and backward industrial projects since the 1960s.

Environmental costs are defined as "costs related to the actual or potential degradation of natural and environmental resources arising from economic activities".

If the lack of appropriate information for decision makers led to the need for other types of information such as social information that reflects the extent of the company's behavior in a responsible manner towards the environment in which it operates. Therefore, investors have increased demand for this environmental information as it influences their investment decisions. The issuance of many standards by the professional organizations responsible for organizing and developing accounting, whether in the field of measurement or disclosure, but these standards only provide the minimum amount of information.

## **THE CONCEPT OF ENVIRONMENTAL POLLUTION**

1- Pollution is "spoiling the components of the environment, so that they are transformed from useful elements into harmful elements, because they lose their effect in making life, and this is often done by humans through negligence or misuse".

2- Pollution is the "accumulation of harmful and unwanted elements".

3- Pollution is "the introduction of substances or energy into the environment by man, which causes human health to be exposed to risks or harm to living materials and ecosystems, damage to buildings or aspects of enjoyment, or to conflict with the correct uses of the environment.

4- Pollution is "one of the outputs of production and consumption activities".

A- Pollution occurs due to materials and energy and is considered one of the outputs of production and consumption activities.

B- Pollution has a source or sources that are created by man, and therefore it represents an additional human added to the environment.

C- That pollution causes direct or indirect effects or damage to living organisms and the aesthetic aspects of the environment.

D- The seriousness of pollution is linked to its wide impacts on humans, resources, and ecosystems.

E- Pollution is not subject to the control of the parties that have been affected by the damage, but it may be subject to the control of the activities causing the pollution or a third party (such as the government).

Accordingly, the researcher can define pollution as a change in the environment surrounding living organisms by nature and by human daily activities, which leads to the emergence of some outputs that are not compatible with the place in which the organism lives and lead to its disruption.

### **Sources of environmental pollution**

Environmental scientists see pollution as having two sources:

The first source: natural factors, and it means the factors that are emitted from volcanoes, the natural gases that form in the air, the naturally produced ozone gas, or dust and other natural sources that have no income to humans.

The second source: human factors, which are the factors in which the human being is the main cause of pollution and imbalance in the environmental balance through the irrational use of the components of the ecosystem. The impact of human factors on the environment in general and air pollution increased after the Industrial Revolution.

The effects of environmental pollution and its risks

- 1- An increase in medical and preventive expenditures, and a decrease in the gross national product.
- 2- The effect on the productivity of natural systems such as agricultural crops and fisheries.
- 3- Destruction of resources (such as soil, forests, and water), the impact on the availability of economic resources and the economic activity of the individual

### ***Social impacts of environmental pollution:***

- 1- Public health damages.
- 2- An unequal distribution of welfare, where the damage and the greatest burden fall on low-income groups, and the damages resulting from pollution and destruction of the environment that affect humans, plants, and animals, are not taken into consideration as one of the elements of welfare.
- 3- The low visibility and thus the high accident rate - and treating that leads to an increase in industrial lighting costs.
- 4- Increasing the costs of cleaning up and repairing damages to buildings and real estate.

## **DEFINITION OF ENVIRONMENTAL QUALITY COST ACCOUNTING**

(Lee Seidler) defined environmental accounting quality as "the art and science of measuring and interpreting activities and phenomena that have a basis of an environmental and economic nature. Linus defined environmental accounting as" the application of accounting in the field of social sciences, which is concerned with developing accounting methods to overcome environmental impacts and consequences as an extension of the field of accounting To cover the environmental performance of the facility in addition to the economic performance and what this requires in terms of developing the

methods and methods of measurement adopted in traditional accounting in order to conduct analyzes and provide appropriate solutions to the phenomena and problems of an environmental nature.

Mobley defined environmental quality cost accounting as "the process of arranging, measuring, and analyzing the environmental and economic impacts of government and private sector activity."

(IID) defined social accounting as accounting that does not measure the value of changes in the environmental and economic resources of a group of owners, shareholders, and shareholders, as is the case in financial accounting, but it is concerned with measuring the change in public welfare that results from the activity being measured.

It is noticed that this definition is concerned with the content of the measurement process for both financial and social accounting. Environmental quality cost accounting can be defined as follows: A group of activities concerned with measuring and analyzing the environmental performance of a specific accounting unit and communicating the necessary information to the relevant groups and groups in order to assist them in making decisions and evaluating performance. The environmental performance of the establishment, as this definition highlighted the interest in accounting for environmental costs in the two functions of measuring the environmental performance of projects and the report and disclosure of the results of this measurement in a manner that ensures that an assessment of the environmental performance of any project by the community is carried out, unlike the previous definitions that focused on the aspect related to environmental measurement without addressing the other side that includes a receipt Measurement for all beneficiaries.

Environmental quality costs are a tool that provides beneficiaries with accounting information and decision-makers with cost information related to environmental aspects to give a sufficient and complete picture of the facility's performance to include data related to environmental performance as well as data related to financial aspects.

The concept of environmental quality costs also includes the types of sacrifice that environmental groups have made to secure the transfer of environmental concern from a narrow scientific, elitist, and ethical sphere to a wider field that is filled with quantitative digital material concern.

The concept of accounting for environmental quality costs at the scientific level is to include the cost of environmental resources used or consumed in human activity to be added to the other traditional cost elements that the economy enters its accounts when budgeting for projects. It is not necessary to



translate this cost into direct financial figures but can be calculated in general or My vision can also be kept in mind on a future basis.

Industrial facilities have an impact on the environment, as the operation, production, waste disposal processes and how they are disposed of need to take measures such as burning, throwing, dumping, or dumping them in the surrounding environment without any financial compensation for this, which leads to damages that can accumulate and become severe in the end Therefore, the need arose to review environmental issues and the effects of environmental pollution. Environmental pressures varied, causing many establishments to search for new low-cost ways to deal with environmental impacts. Examples of environmental pressures at the international level include the following:

Pressure from chain companies, such as companies requiring suppliers of the International Standards Organization (EMS) to adhere to the Environmental Management System (ISO). Pressure from multiple stakeholders on companies to disclose their environmental performance in annual financial reports and in voluntary environmental performance reports.

Financial pressures from the international growth of socially responsible investment funds and investment measurement systems such as the Dow Jones index and investment policy disclosure requirements.

Control of legislative and legal oversight, for example, legislation passed by the European Union that limits the use of certain hazardous materials from electrical and electronic equipment sold in the European Union.

Environmental tax pressures, as various governments have imposed environment-related taxes, such as energy use taxes, waste dumping fees, and other polluting emissions fees. For facilities to effectively manage environmental pressures and costs associated with them, they need various expertise, including environmental and technical expertise, financial and administrative accounting, in addition to the above, there are several Reasons to pay attention to environmental quality costs, including:

- 1- Environmental quality costs are of high value.
- 2- Environmental costs are difficult to calculate.
- 3- To calculate the environmental costs and their impact on the account of polluting and polluting activities, accountants must distribute that cost in a more equitable manner on the polluting activities.

4- Increasing environmental awareness, which led to social and legal requirements for the account of environmental costs and their disclosure.

5- The importance of accounting reports to provide management with information that helps to define the inputs, processes, and outputs.

Likewise, the concept of environmental quality costs we can say about looking at the environment as an accumulated asset that gives us various services and possesses the foundations of life and therefore it must be preserved as it is the source of raw materials that are used in the production process and a source of energy, water, and air. God created the universe with specific data and amounts and gave all It has its characteristics in a way that guarantees its support for life, as God Almighty said: (He created everything and valued it in appreciation.) (Surat Al-Furqan, 2) So the natural environment resources of water, air and other things are not from human beings, but rather from the graces of God Almighty which He bestowed upon humanity and gave it the truth In harnessing these resources, benefiting from them and investing them in a way that ensures the fulfillment of his need in terms of preserving those resources on the other hand, however, the human being does his various and industrial activities, especially the one that persists in the environment, causing it to be polluted in all its forms and various concentrations, thus an imbalance occurred in the balance of the environment. Land and sea with what people have gained, so that some of those who worked may taste them, so that they may return) The truth of God Almighty. That is, environmental pollution occurred that affected all ecosystems (water, air, and soil), and environmental pollution was defined as the presence of materials or an increase in their concentration from ecosystems, so that this system does not fit the life of living organisms.

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