

تكرار التدقيق البيئي وجودته على الاستدامة البيئية في المؤسسات العامة الماليزية: تحليل من منظور أصحاب المصلحة ونظرية الشرعية

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© 2026 جامعة العلوم والتكنولوجيا، المركز الرئيس عدن، اليمن. يمكن إعادة استخدام المادة المنشورة حسب رخصة مؤسسة المشاع الإبداعي شريطة الاستشهاد بالمؤلف والمجلة.

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الملخص:

تتناول هذه الدراسة دور توسيع وظائف التدقيق في تعزيز أطر إعداد التقارير المستدامة من خلال تحسين مستوى المساءلة والشفافية المؤسسية. وتركز على أهمية تدقيق الاستدامة في حماية مصالح المستثمرين وضمان الامتثال للمعايير العالمية المتزايدة الصرامة الخاصة بالبيئة والمجتمع والحوكمة (ESG). واعتمدت الدراسة على بيانات جمعت من ٧٠٠ مشارك في المؤسسات العامة الماليزية على المستويين الوطني والإقليمي، حيث أظهرت النتائج أن وجود عمليات تدقيق ESG على مستوى الدولة يرتبط ارتباطاً إيجابياً بارتفاع مستويات الإفصاح عن ESG، مع دور جوهري لتكرار عمليات التدقيق في تعزيز هذا الإفصاح. كما تشير النتائج إلى أن المؤسسات العامة الأكبر حجماً أكثر ميلاً لتطبيق تدقيق الاستدامة مقارنة بمقرنته بالمؤسسات الأصغر. وتسهم الدراسة في أدبيات ضمان الاستدامة من خلال التأكيد على ضرورة وجود أطر معيارية وقابلة للمقارنة لقياس الأداء المستدام. كما توصي بفرض تدقيق الاستدامة إلزامياً على الكيانات الكبرى، وتشجع على توظيف تقنيات الذكاء الاصطناعي وسلاسل الكتل (البلوك تشين) لتحسين كفاءة عمليات التدقيق، وخفض التكاليف، وتعزيز الشفافية المالية في السياق الماليزي.

الكلمات المفتاحية: تدقيق الاستدامة، تقارير البيئة والمجتمع والحوكمة (ESG)، الشفافية المؤسسية، الامتثال التنظيمي، ماليزيا، ثقة المستثمرين، الذكاء الاصطناعي في التدقيق، تقنية البلوك تشين في التدقيق، الأداء المالي، المساءلة المؤسسية.

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