

# Adopting The Concept Of Integrated Reporting And Its Reflection On Disclosure In Non-Profit Government Units

Mustafa Abbas Fadel<sup>1</sup>, Assistant prof .Dr. Mohammed Abdullah Ibrahim<sup>2</sup>

<sup>1</sup>University of Baghdad, College of Administration and Economics, [mustafa.abass84@gmail.com](mailto:mustafa.abass84@gmail.com)

<sup>2</sup>University of Baghdad, College of Administration and Economics,  
[mohamed.ibrahim@coadec.uobaghdad.edu.iq](mailto:mohamed.ibrahim@coadec.uobaghdad.edu.iq)

## Abstract:

The paper aims to identify the concept and objectives of integrated business reports, guidelines and elements of their information content, as well as accounting disclosure in non-profit government units. The researcher community was represented by non-profit government units, while the paper sample was selected by The University of Baghdad as a mean sample of the paper, to achieve the goal of the paper, the paper prepared a survey form to measure the level of application of financial and non-financial indicators according to the elements of the integrated report with the use of the indicators of the Global Reporting Initiative (GRI) in addition to preparing a proposed model for an integrated report for the government unit University of Baghdad and relying on financial and non-financial reports for 2019, the most prominent findings of the paper are that the availability and integration of financial information on the activities of the government unit with non-financial information related to social and environmental issues, in addition to strategy, governance and disclosure within integrated reports will enable users of information to understand the relationship between this information, which leads to the evaluation of the performance of the government unit correctly and its ability to create and maintain value, and that the level of disclosure according to the international framework (IR) of the government unit / University of Baghdad (38%) which is a percentage Weak disclosure compared to (100%), the researcher recommended that The University of Baghdad /Paper Sample adopt the Framework of International Integrated Reporting (IR) because of its detailed and comprehensive presentation of all financial and non-financial information in a transparent and credible manner, especially since many non-profit government units have begun to take serious steps towards adoption because of the significant benefits it provides internally and externally.

**Keywords:** integrated reporting, accounting disclosure in non-profit government units \* Master's letter researcher

## Introduction:

Traditional government financial reports are a summary of operations carried out during a particular accounting period, which are a means of communicating information to stakeholders and of great importance to their users, and over time these reports are no longer sufficient to

meet the needs of stakeholders, because they focus solely on financial information, they overlook many aspects and non-financial information that will affect the value and future performance of the government unit, which necessitated the need to prepare government reports better than they are, therefore the need for greater disclosure and transparency of non-

financial information has emerged as well as the governance of government units, risk management and social, environmental and strategic performance. In order to advance the reality of accounting practices related to disclosure by these government units, the Integrated Reporting Portal, a modern financial reporting portal combining basic financial and non-financial information, has been adopted to reflect the interdependence of economic, social, environmental, governance and strategic areas under the name (Integrated Reports). Financial reports and lists issued by government units are the main means of giving information to their users in rational decision-making, and because traditional financial reports in government units do not respond to rapid changes in their social, financial, economic and environmental aspects and non-financial information disclosure, it is necessary to develop these reports through the introduction or approach of integrated reports.

Second: the objectives:

Statement of the concept of integrated reporting and accounting disclosure in non-profit government units in addition to the role of integrated reporting in promoting disclosure in non-profit government units.

Third: The importance of study:

The importance of paper stems from the increasing need for information provided by financial reports in government units to users of this information from decision makers and others, and as a result of the vital role that government units play in the public interest, the need for accounting disclosure of financial and non-financial information has increased, adding to it greater credibility and transparency.

Fourth: The hypothesis:

Non-profit government units provide adequate disclosure of financial and non-financial indicators.

2- Adopting the concept of integrated reporting in non-profit government units contributes to enhancing the disclosure of financial and non-financial information.

## Axis II / Theoretical Side

### Integrated reporting

First: The concept of integrated reporting:

Integrated reporting is a "relatively recent concept, which has received great attention from economic units and professional organizations, which has led to a great deal of controversy over the nature, concept and importance of integrated business reports" (Shaaban, 2019:21), and in general it can be said that the International Integrated Reporting Council (IIRC) is the first to adopt the concept of integrated reporting, a global coalition that includes a group of investors, regulators, standard setters and representatives of economic units and non-governmental organizations. From this logic, the International Integrated Reporting Council is making efforts to raise awareness about value creation as a new beginning in the development of economic unit reports, with the aim of developing integrated reports and integrated thinking in prevailing business practices as the basic rules of the public and private sectors:232017, et al, yildirim). The International Integrated Reporting Council (IIRC) defined it as "a brief message about how the strategy, governance, performance and prospects of economic unity in the context of its external environment create value in the short, medium and long term" (8:2013, IIRC). Based on the above, researchers believe that integrated reporting is a modern model that fully presents financial information from the annual financial report and non-financial information represented by economic, social, environmental and other aspects of strategy and governance in one integrated and coherent report that gives a comprehensive, clear and consistent vision comparable from a strategic perspective, which contributes to assessing the long-term ability of the economic unit to create value.

Second: Integrated reporting objectives:

The overall objective of integrated reporting is to show stakeholders how economic unity creates value over time, and its contribution to enhancing information for all stakeholders, including employees, society, national government authorities, and local government agencies (37: 2017, et al, Pavlovic). The objectives of integrated reporting can be summarized by my agencies:

Promoting accountability and overseeing the broad base of capital (financial, manufactured, human, intellectual, social, relationships and natural) and enhancing understanding of their interdependence.

Encourage a more consistent and effective approach to economic unit reports based on different sequential reports, and connect a whole range of factors that materially affect the ability of the economic unit to create value over time.

Support integrated thinking, decision-making and actions focused on creating long-term value (39:38:2017, Bhasin).

Third: Guidelines for integrated reporting:

1- Strategic focus and future orientation: This principle describes the strategy of economic unity and its relationship to the creation of value and capital.

2- Information communication: relates to how factors that affect the ability of the economic unit to create value are linked over time.

Stakeholder Relations: This principle shows key stakeholders taking into account their interests (2017:41, Bhasin).

4- Relative importance: The integrated report must contain highly important information that affects the ability of the economic unit primarily to create value in the long run.

5- Summary: The integrated report must be brief and concise by providing reliable information to maintain the quality of reports (2017:154, Almici & Camodeca).

Reliability and completeness: The report must contain reliable and error-free information.

Consistency and comparability: The information contained in the integrated report must be provided consistently over time and compared with other organizations (2020:151:152, et al, Fakhro).

Fourth: Integrated reporting elements:

1- An overview of the economic unit and the external environment: this element explains the nature of the work of the economic unit in addition to its operational style.

2- Governance: This element includes the management framework to create long-term value.

3- Business model: The business model is based on the six capitals (financial capital,

manufacturing, intellectual, human, social, natural), and consists of using the business activities of the economic unit to convert inputs into outputs in order to reach results.

Opportunities and risks:

Integrated reports have adopted a broad approach by developing a strategy to reduce risks and opportunities that will affect the ability of economic unity to create value

Strategy and resource allocation: Integrated reports illustrate the objective and strategy of economic unity and how to achieve it in order to create value over time.

Performance: Integrated reports show whether the unit has achieved its strategic objectives as well as the correlation between performance in the past and present periods on the one hand, and the performance of the current period and future trends of economic unity on the other.

7- Expectations and the basis of presentation: Integrated reports provide information on the unit's expectations about its external environment, and what challenges and uncertainties the economic unit is likely to face in pursuing its strategy.

8- The basis of preparation and presentation: how to determine what the economic unit should include in the integrated report.

(2014:96, et al, Cheng) (Hussein, Shaaban, 2018:55:56) (2: 2019, Mishra)

Fifth: The motives for integrated reporting:

1. Deficiencies in traditional financial reports: the shortcomings of the current financial reports can be summarized by my agencies:

- Weak financial reports to develop in a form logically linked to changes in economic conditions without losing reliability and clarity (Mahmoud, others, 2018: 807).

- The negative information facing the economic unit does not appear, as well as being long, complex and lacking in strategic focus (2018:307, Kuzey, Karamahmutoglu)

- As a result of rapid developments and changes, the current financial reports do not adequately reflect the multiple dimensions of the value of the economic unit and this in turn pushed the developed countries of

the world towards improving the quality of the information content of financial reports, and therefore began papering new variables that took into account financial information, in addition to non-financial information and as a result emerged what is known as sustainability reports (Mohisen, 2018: 373).

The global trend towards sustainability:

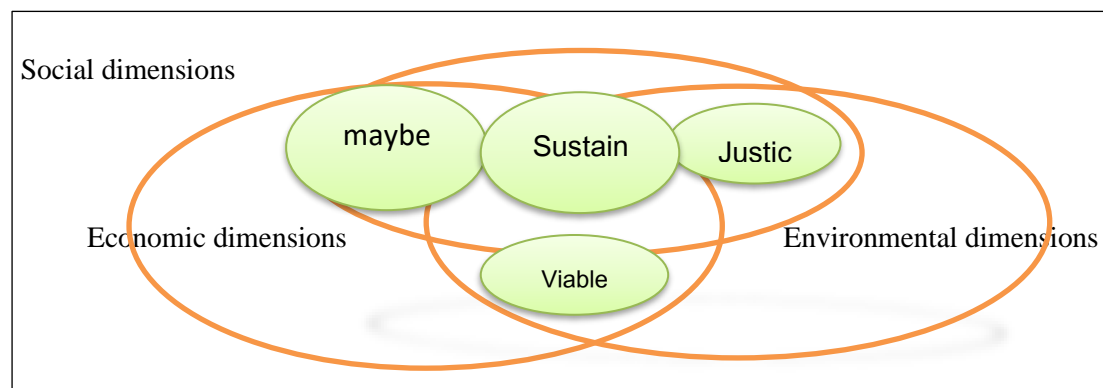
Sustainability is a vital global focus in all sectors, as reflected in the 2015 United Nations Plan for Sustainable Development 2015-2030 with the participation of 193 countries from which 17 sustainable development goals emerged. Sustainable development is defined as an eco-socio-economic system that enables the meeting of human needs, the long-term conservation and development of natural resources, and the pursuit of well-being and overall quality of life in accordance with environmental constraints (2018:76), Klarin. The 2002 World Sustainability Summit in Johannesburg identified three dimensions of sustainable development as follows (Abraham, 2016:10) (Al-gabaly, 2020:8):

- Economic dimension: The economic dimension of sustainability is linked to the effects of economic unity on the economic conditions of stakeholders and on economic systems at the national, local and global levels.

- Social dimension: This concept relates to the importance of information related to the impact of the activities and processes of economic units on society, as it aims to achieve social justice through the allocation of economic and natural resources, the development of cultures and respect for human rights.

Environmental dimension: Relates to information related to the impact of economic units on the environment and the way they are measured and disclosed. It aims to improve the performance of the economic unit in long-term environmental sustainability through management systems in economic units that are a modern tool in environmental sustainability. The correlation between the dimensions of sustainability can be clarified as follows:

**Figure (1) Dimensions of sustainability accounting**



Source :- Lendrevie , Jacques & Levy , Julien ,2011 " Marketing ETD Development Durable: Transformation OU Recuperation ? Dunod , pares . P3

3-

Benefits of Integrated Reporting: (12:13:2016, Mcnaull )

- Presents past and current performance, but focuses on the future.

Provides a comprehensive view of economic unity on strategy, governance and performance prospects.

Explores the environment in which economic unity operates and the external issues facing it.

- Clearly and convincingly organized and well designed to tell the story of economic unity.

Based on the above, it is clear to paperers that these benefits, which can be achieved through integrated reporting, can overcome shortcomings in traditional financial reports .

Disclosure in non-profit government units

First: The concept of government accounting:

Government accounting is defined as "a branch of accounting that includes a set of scientific principles and principles for registering, tabulation and summarizing financial operations related to government activity with the aim of imposing financial and legal control on state revenues and expenses and assisting in decision-making" (Al Ammar, 2015: 1338), if government accounting aims to protect the public treasury by preventing and detecting corruption and graft, facilitating sound financial management such as collecting taxes and revenues, paying bills, borrowing and paying debts, and helping the government perform. Its general responsibilities (4:2010, Chan).

Second: government and non-profit units: Non-profit units are referred to as "legal economic units that provide social, cultural and sports services and benefits without seeking to profit any owner, and property rights are not saleable or traded, and if some organizations provide their services for a nominal fee, any increase in their revenues is used to improve the service or expand its performance" (Sheikh Abdu, 2018:4).

1. There is no incentive to compete in public sector activity, and the nature of the work carried out by these units is not expected to return, or is symbolically not covering costs (Al-Sabrabi and Jawad, 2020: 193).

2. These units do not attempt to earn profit, most of which are exempt from income taxes, and are collectively owned by their constituents, and because ownership is not reflected in shares that can be sold or traded, therefore members who are dissatisfied with the performance of these units must wait for a change in the board of directors of those elected units or look for other units (2:2013), et el, Freeman ).

3- To benefit a large number of citizens, members of the community who are affected by this service provided by these units may range from a limited number to a particular area, province, state or most of the city's population (Quraishi, 2015: 19).

Third: The government accounting system in Iraq

After the establishment of the Iraqi state in 1921, the first budget for the country emerged under the first Iraqi government in 1921, which includes estimates of revenues and expenses, as the government accounting system in that period was characterized by centrality and simplicity due to the lack of government spending and in that period the government accounting system was based on a mixture of Laws and legislation English, Ottoman and Indian, the most important of which is the set of laws and instructions in the financial matters brought by the British Mandate Authority issued by the order of the mark. 715 of 1924 and to the date of the promulgation of the Public Accounting Assets Act (28) of 1940. The amended accounting instructions for some of its articles (Salloum & Mahaini, 2008:2), following the change of the political system in Iraq in 2003 and the issuance of the Financial Management and Public Debt Act (95) of 2004 from the Coalition Provisional Authority, the numbered Public Accounting Assets Act (28) was repealed for a year. 1940 (Watheq, 2019:121:122), and then passed Law No. (6) of 2019 amended under which Annex A on Financial Management issued by the (dissolved) Coalition Authority Order No. 95 of 2004 was repealed and remains Annex (b) on public debt until a special law is passed to replace it (Federal Financial Administration Act No. 6 of 2019 Amended: 33), after which Law No. (4) of 2020 (First Amendment to the Federal Financial Administration Act No. 6) of 2019).

For the purpose of keeping things going financially and accounting in the state government departments, the method of accounting work was divided into two parts:

Section 1: The Central Government Accounting System: That the association of government units applicable to this system to another department called (Treasury) is responsible for the accounting work of those units in the field of accounting regulation, auditing, payment of amounts and preparation of monthly statements and closing accounts" (Thank you, others, 2014: 84:85).

Section 2: Decentralized Government Accounting System: The development of the Iraqi state and the expansion of state departments has become the central government accounting system does not meet the urgent need to expand accounting work to speed up accounting and exchange processes, and on the other hand increased oil resources after the nationalization of oil in 1972 also led to the expansion of spending in order to implement investment projects. The decentralized government accounting system was implemented at the beginning of fiscal year 1972 at the General Corporation for Industrial Design and Construction, it was implemented in 1976 in the Medical Equipment Department, and in February 1975 the principle of accounting unit for all departments was adopted and the Ministry of Finance was assigned to the numbers of lists and instructions necessary to expand the application of this system (Ministry of Finance, 2013:2:3).

Fourth: Accounting fundamentals in the government accounting system

- Monetary basis: The monetary basis recognizes financial operations and events when cash is received or paid and the total financial result for a period is measured as the difference between the cash received and the cash paid (2000:21,IFAC). In Iraq, the monetary basis is applied with some exceptions.
- Merit basis: This basis is recognized for financial operations and other events when they occur regardless of receipt or payment of cash, and is recorded in accounting records as soon as they are actually achieved during that year (Al-Sabrabi & Jawad, 2020:194).
- Mixed basis: It is intended to adopt more than one basis in accounting regulation, i.e. applying the basis of maturity to certain types of income or expenses, as well as the monetary basis and according to the nature of the revenue and expenditure (Hamed, 2016: 44) and can be divided into two basis:

Adjusted monetary basis: An accounting basis where receipt or payment of cash is the basis for proof of operations and records remain open for a short period of time, for the purpose of proving cash

amounts related to the previous financial period (Al Mutairi, 2018: 51).

Adjusted maturity basis: An accounting basis in which transactions are recognized when they occur (thus similar to the maturity basis), but the timing of receipt or cash exchange has an impact when accounting transactions are recorded (thus similar to the monetary basis).

- The basis of the obligation: Under this basis is that the fiscal year shall bear the expenses that have been committed regardless of whether these expenses were realized or actually paid during the year or not, and that the revenues were realized when they were received or not. (Hamed, 2016: 44).

Fifth: The importance of international accounting standards in the public sector (IPSAS)

The great importance of IPSAS standards is the compatibility of accounting policies at the international level, through convergence in the way financial information is prepared and presented to public sector units, and the provision of integrated disclosure of government financial lists and reports, and that international accounting standards have been developed to provide transparency, clarity, credibility and appropriateness to many of the different elements that make up financial statements and reports (Al Hamdawi, 2020: Ipsas,B considers that applying the basis of maturity in public sector units is better than applying the monetary basis for the reasons: (Improving resource allocations, improving transparency on costs for sources of government activities, promoting the concept of accountability for all resources, clarifying the impact of Governments on the economy) (Mohammed & Kamel 2018: 561).

Sixth: Disclosure in the government accounting system

Disclosure is one of the main and important pillars of accounting thinking, and the concept of disclosure generally refers to showing the thing so that it is clear and known (Hilal,018:14), where disclosure is defined as "the inclusion of financial reports on all the information necessary to

give users of reports A clear and correct picture of the accounting unit" (Alwashah, and others, 2018:186) but in the field of disclosure in the government accounting system where reliable information is provided in decision-making and policy-making, as this information is In the form of financial reports and lists used in the field of planning, implementation, control and evaluation of performance efficiency (Khaqani, 2005:22).

Seventh: The objectives and types of government financial reports

The objectives of financial reports are not fixed, but are dictated by the needs of external users who lack the information they need, so these objectives are affected by the political, economic, social and legal environment (Kazem & Kazem, 2017:7), and there are types of government financial reports

Financial reports prepared at the end of the fiscal year:

- The final account of the state: it is an annual report that reflects the implementation of the state budget and is known as the calculation of the measurement of the result, thus including the actual amounts that enter its budget within the state budget collected, and the amounts disbursed. (Al-Khatib and Mahayni, 2010: 339).

- Financial Center List: One of the important lists issued by the state at the end of the fiscal year that reveals the government's financial status in general (Abdullah and Al-Shijiri, 2011: 168)

- Graphic and statistical reports: These reports play an important role for countries that apply the adjusted monetary or monetary basis in the government accounting system, because their use of these grounds does not provide sufficient information to the administrative and supervisory bodies on fixed assets and long-term liabilities (Khaqani, 2005:37:38).

Performance reports: These reports contain information on the extent to which

programs and activities meet the desired objectives taking into account economic and efficiency aspects and help users understand the present and plan for the future (Abdullah & Al-Shijiri, 2011: 168).

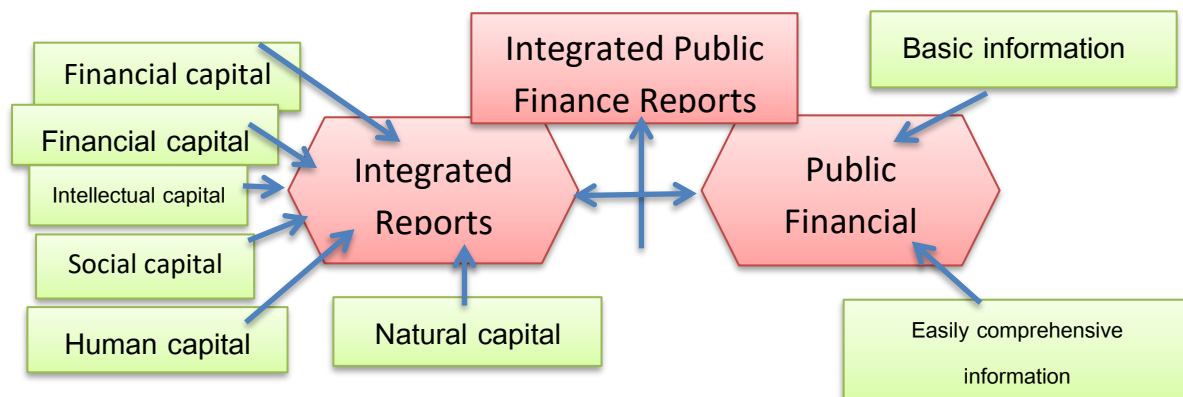
Other financial reports

The government accounting system issues another set of financial reports, the most important of which are monthly reports or so-called revenue and expenditure reports, in addition, government units issue progress reports for (3) months and there is a third type of report called special reports such reports are prepared to meet the needs of a certain group of users of information of the government accounting system (Sultan, 2003, 49:50: 48) (2002:27 , et al , Carcaba).

The relationship between integrated reporting and disclosure in non-profit government units

First: Integrated reporting in the government accounting sector

Since the late 1900s, public sector reforms under public administration and new governance have led to significant changes in relations between citizens and public value management. It links performance and results, and in this context non-financial information occupies an important position for government performance, however, government units face difficulties in linking non-financial reports with the process of creating public value. Valencia believes that integrated reporting may provide a solution to this problem as it represents an important development in reports produced by government units, and can contribute to the management of public sector activities by understanding the process of creating public value, using better available resources, and improving dialogue with stakeholders, In particular in the public sector, citizens and the government are the main recipients of the report, so the media function should also be expanded to include these groups (2020:6, et al , Valencia).

**Figure (2) Compiling two forms of reports**

Source: Karatzimas, Sandra Cohen Sotirios" 2015 'Tracing the future of reporting in the public sector: introducing integrated popular reporting" 'P.10

The proposed scheme for the numbers of integrated public financial reports could therefore serve as a compilation through which public sector reports are strengthened to include basic information necessary for the well-being and prosperity of the public sector entity and value creation:10) 2015:11, Karatzimas).

Second: Why is IR the integrated report relevant to the public sector?

IR leads integrated thinking, which promotes a better understanding of the impact of decisions on value creation, encourages integrated thinking to make the best decisions, greater transparency, and a long-term perspective, all of which are necessary for the sustainability of public services, and through a survey conducted

by iirc international integrated reporting council for integrated public sector units using integrated reports, found the main benefits :( Improving value creation, improving what is measured, improving management information and decision-making, and it is important to realize that its adoption is not an overnight process, that integrated reports "are a journey that takes more than one reporting cycle to reach" (2016:6, Mccaffry&Topazio).

3rd Axis / Practical Framework

First: Presentation and analysis of the results of the application of the elements of the integrated report to the government unit of Baghdad University

The level of application of financial and non-financial indicators in government units / Baghdad University will be measured in percentages and according to the following equation:

<b>Total indicators that have already been disclosed</b>		
Disclosure rate =	$\frac{\text{Total indicators that have already been disclosed}}{\text{Total number of indicators to be disclosed}}$	<b>X100</b>

Below is an analysis to show the application of financial and non-financial indicators for the elements of integrated reporting and according to their sequence, which was mentioned in the integrated report form issued by the International Reporting Council

**Table No. (1) Indicators of the implementation of the integrated reporting component, an overview of the institution and the external environment**



Not applied	Applied	Total Indicators	Indicators for the item	Integrated reporting elements
-	1	1	•The name of the economic unit	Overview of the organization and the external environment
-	1	1	•Address of the economic unit	
-	1	1	•The website of the Economic Unit	
-	1	1	•The legal form of the economic unit	
-	1	1	•The main activity of the economic unit	
-	1	1	•The message of the economic unit	
-	1	1	• The vision of economic unity	
-	1	1	• Culture, morals and values of the economic unit	
-	1	1	• Number of key quantitative information for employees and the number of countries in which the economic unit operates.	
-	1	1	• The important factors that affect the external environment of the economic unit and how to respond to them.	
0	10	10	<b>Total indicators</b>	

From Table No. (1), it is clear to the researcher the following:

The number of indicators disclosed in the governmental unit / University of Baghdad related to the first component (an overview of the institution and the external environment) is (10) indicators, where they were all disclosed at a rate of (100%), and from here the researcher conclude that there is a full disclosure of the first component in Governmental unit and in accordance with the requirements of the International Integrated Reporting Framework (IR).

As for the second component (the structure and procedures of governance), the number of disclosed indicators was (4) out of a total of (10) indicators, while the number of undisclosed indicators reached (6) indicators, and from here the researcher conclude on the decrease in the level of disclosure by (40%). This is a weak percentage compared to the requirements of the international framework for integrated reporting (IR).

While the number of disclosed indicators for the third component (business model and capital) was (9) out of a total of (52) indicators, and the number of undisclosed indicators reached (43) indicators, and from here the researcher conclude on the decrease in disclosure by (17%), which is a percentage Weak compared to the requirements of the international integrated reporting framework.

As the number of indicators of the fourth component (risks and opportunities) disclosed to the governmental unit of the University of Baghdad reached (3) out of a total of (4) indicators, while the number of undisclosed indicators reached (1) indicator. 75%) and in accordance with the requirements of the International Integrated Reporting Framework (IR).

As for the fifth component (strategy and resource allocation), the number of indicators disclosed for the governmental unit of the University of Baghdad reached (18) out of a total of (60) indicators, while the number of undisclosed indicators reached (42) indicators. (70%) compared to

the requirements of integrated international reporting.

The number of indicators, the sixth component (actual performance), disclosed for the government unit, University of Baghdad, reached 21 out of a total of 37 indicators, while the number of undisclosed indicators reached 16 indicators. ) and in accordance with the requirements of international integrated reporting (IR).

While the number of indicators of the seventh component (future aspirations) disclosed to the governmental unit of the University of Baghdad was (3) out of a total of (5) indicators, and the number of undisclosed indicators was (2) indicators, and from here the paperers conclude with an average disclosure rate of (60%) of the information In accordance with the requirements of the International Framework for Integrated Reporting.

As for the eighth component (the basis of preparation and presentation), the number of indicators disclosed for the governmental unit of the University of Baghdad was (2) out of a total of (4) indicators, while the number of undisclosed indicators was (2) indicator, and from here the researcher conclude on the admissibility of disclosure at a rate of (50%). ) and in accordance with the requirements of the International Integrated Reporting Framework (IR).

The total disclosure rate of the governmental unit / University of Baghdad, according to the elements of the integrated report, reached 38%, by dividing the total of the disclosed indicators by the total indicators, which is a weak percentage for disclosure. Based on the foregoing analysis and review of the results, the paper hypothesis is denied, which states (non-profit government units provide adequate disclosure of financial and non-financial indicators).

Second: Preparing a proposed form for integrated reporting to the governmental unit / University of Baghdad

The information contained in the financial reports, administrative reports, strategic and sustainability reports, as well as the reports issued by the Federal Financial Supervisory Board for the university and the website, will be relied upon, with personal interviews conducted

for the Governmental Unit of the University of Baghdad for the year 2019, to formulate a proposed model for the integrated report.

The Integrated Report of the Governmental Unit of the University of Baghdad for the year 2019

First: an overview of the unit and the external environment:

- Name of the governmental unit: University of Baghdad
- Address of the governmental unit: Iraq, Baghdad, Karrada district, Jadriya
- The legal form of the governmental unit: a government sector
- Governmental Unit website:

Website: [www.uobaghdad.edu.iq](http://www.uobaghdad.edu.iq)

- Email: [info@uobaghdad.edu.iq](mailto:info@uobaghdad.edu.iq)

- Social networking site (Facebook): <https://www.facebook.com/uobaghdad.edu.iq>

- The main activity of the governmental unit, University of Baghdad: (education / scientific paper / community service).
- The vision of the government unit: "a pioneering university, productive of knowledge, that competes globally."
- Culture, Ethics and Values for the Governmental Unit: The University of Baghdad seeks to achieve the highest levels of moral and social commitment, and the authentic Arab customs and traditions.
- Number of Baghdad University employees and teachers: 12,230
- Number of countries in which Baghdad University operates: 1 country/ Iraq
- The important factors that affect the external environment of the government unit: (competition with Arab and international universities).

Second: The governance structure and procedures for the governmental unit, University of Baghdad:

- The University Council represents the highest scientific and administrative body in the university, represented by its president and members, who has the power to make decisions and formulate university policy.

• Internal Audit Department: The University of Baghdad has an internal audit department and I have a documented and approved audit program.

- The approved accounting system: The University of Baghdad applies the decentralized government accounting system to complete financial transactions.
- The University of Baghdad hosts the representation of the Federal Financial Supervision Bureau in the presidency of the university and its work is focused on auditing the final accounts of the university presidency and its formations.

Third, the business model and capital

#### 1- Business model:

- Inputs: The inputs of the University of Baghdad are represented in two parts, one cash and the other non-cash. As for the cash, it is represented by the annual allocations allocated to the University of Baghdad, and other revenues generated from educational services such as parallel education, evening studies, advisory offices, etc., and the non-monetary represented by high school graduates who are accepted at the University of Baghdad.

- Activities: The University of Baghdad provides educational services to students studying in its faculties in various purely

humanitarian and scientific disciplines, and the establishment of courses, where the inputs are employed and converted into outputs.

- Outputs: Students are graduated to supply society and the labor market with the specializations it needs. The output of publishing paper, conferences and holding seminars is one of the most important outcomes of the educational process because it represents a fundamental developmental pillar for the university.

- Results: Provides different specializations that enrich the labor market in the public and private sectors as well as

The university obtained advanced classification ranks such as the British Times classification and the QS classification by publishing paper, participating in internal and external seminars, providing various services to the community and striving to develop it.

2- Financial capital / financing: The financing of the financial capital received by the University of Baghdad amounted to (287,585.393,954) Iraqi dinars.

3- Manufacturing Capital:

**Table (2) Manufacturing capital**

Devices, machines and equipment	Furniture
342,573,723	22,307,199ID

Source: Prepared by the researcher

4- Intellectual capital: the number of teachers holding scientific titles, males and females, reached (6198).

The number of patents registered at the University of Baghdad is (75), and the number of books written for teachers is (132) in addition to the international classifications.

5- Human capital: the number of employees and teachers at the University of Baghdad (12,030), the percentage of buying educational books was (49%) and the percentage of the amounts spent on paper and development (39%).

6- Social capital:

**Table (3) Social capital**

12778600	Paid water cost
12686230	Social Protection Contribution
12438370	Support for the Popular Mobilization Authority
9446651	Support for the relief of the displaced
6625671	emergency reserve

## 7- Natural capital:

**Table (4) Natural Capital**

% 67	stationery consumption rate
<sup>1</sup> % 45	The percentage of decrease in the use of stationery as a result of reliance on electronic correspondence
% 64	fuel usage rate
<sup>2</sup> % 33	Reduction in fuel use
The amount of waste presented is 2 tons per month.	
The amount of water consumed: the rate of water consumption by the university and its formations is about 32 cubic meters per hour.	
The University of Baghdad is keen to keep pace with global developments in the field of environment and sustainability by adopting a flexible policy in recognition of its responsibilities for the environmental impacts caused by its activities. Special future goals have been set to organize procedures to preserve the environment, mitigate the effects of its activities, and make the university environment environmentally friendly, in line with the six special standards rated ( Green Metric)	

## Fourth: Disclosure of risks and opportunities:

The risks and opportunities facing the governmental unit of the University of Baghdad can be summarized as follows:

## Risks :

The risks are represented in increasing pressure on the university's faculties by increasing the number of students admitted to it in excess of its plans and its actual absorptive capacity, and the low scientific level of students admitted to the university as a result of the problems that the education sector suffers from and the traditional study methods and curricula, as well as competition from universities and private colleges and other risks related to the university .

## Opportunities:

The opportunities are represented in the community's confidence in public universities, the good and active presence of the University of Baghdad in the Arab, regional and global academic community, the distinguished strategic location of the

university in the middle of a promising industrial, agricultural and commercial environment, and other opportunities related to the university.

## Fifth: Strategy and Resource Allocation:

The strategic goal is to raise the readiness of the university's formations to be distinguished now and in the future. Among the strategic objectives of the University of Baghdad are the following:  
First Objective: Attracting and qualifying human resources to enable them to keep pace with developments in various fields of work.

The second objective: administrative development and improving work methods towards electronic governance and supporting the university's independence.

The third objective: Maximizing the university's financial resources for integration events with limited government funding.

Fourth Objective: Strengthening the university's capabilities and its sustainability.

Fifth Objective: To develop curricula for primary and postgraduate studies in accordance with global competition standards

Sixth Objective: Adopting contemporary teaching methods that enhance the teaching and learning process and develop thought

The seventh goal: merging departments, branches, centers and academic programs or creating them according to the requirements of the labor market and the needs of society. The time horizon is continuous.

Eighth Objective: To develop scientific paper and direct it to serve the community.

The ninth goal: To publish scientific products within solid international databases and repositories.

Tenth Objective: Marketing applied paper.

The eleventh goal: to ensure quality and university performance in accordance with the standards of global competition.

Twelfth Objective: Obtaining academic, programmatic and institutional accreditation.

Thirteenth Objective: Activating international relations and cooperation with universities and institutions.

The fourteenth goal: Strengthen community service initiatives and encourage collective volunteer work.

Fifteenth goal: Refining and developing students' extra-curricular talents.

Sixth: The actual performance of the governmental unit, University of Baghdad: 1- The statement of financial position (transferred from the financial report of the government unit of the University of Baghdad for the year 2019)

Statement of financial position as at 31/12/2019

2019	the findings	G1	Section	Detection number
11341937847 698576462 2956662419	cash at banks predecessor debtors	1 2 1	3 3 3	3 4 5
14997176728	total assets			
95779791911	Regular corresponding debit accounts (fixed assets)			
	Liabilities			
2712007171 2612927277	honesty creditors	2 3	4 4	6 7
5324934448	the total			
	Accounting department running			
8043939666	Balance at 1/1			
287585393954	Financing during the year	7	4	
8119027923	Revenue is added during the year		1	9
294076119263	Expenses are reduced during the year		2	8
9672242280	Balance at 31/12			
14997176728	Total Liabilities			

95779791911	Regulatory opposite accounts payable (fixed assets)			10
95863005493	Balances of investment budget accounts			2

Source: the financial report of the paper sample

2- Preparing and auditing engineering statements, following up the stages of work, completion and receipt of investment plan projects, in addition to projects implementing the work as a secretariat.

Seventh: future aspirations:

- Activities and expansions in the future, including the establishment of new buildings for the university.
- The government program of the University of Baghdad includes the implementation of (39) programs within (26) projects to achieve four goals of the government program of the Ministry of Higher Education and Scientific Paper.
- Center of Excellence for Alternative Energy.

Eighth: The basis of preparation and presentation

The integrated report of the University of Baghdad was prepared in accordance with the framework (IR) with its eight elements issued by the International Council for the preparation of integrated reports (IIRC) through the use of indicators of global reporting initiatives (GRI), based on summarizing the administrative and financial reports of the University of Baghdad as well as the reports issued by the Diwan Federal Financial Supervision and the University, and the website. With conducting personal interviews with some heads of departments and officials at the university and providing them with scientific explanations for everything mentioned in the reports.

Here, the second hypothesis was confirmed:

(The adoption of the concept of integrated reporting in non-profit government units contributes to enhancing the disclosure of financial and non-financial information).

Fourth axis / conclusions and recommendations

First: the conclusions

1- As a result of the criticism directed at government financial reports and the great lack of non-financial information and its complexity and short-term coverage that was the urgent need for the emergence of integrated reports.

2- Availability and integration of financial information related to the economic activities of the government unit with non-financial information related to social and environmental issues in addition to strategy and governance, and its disclosure within integrated reports will enable information users to understand the relationship between this information, and this leads to the evaluation of the performance of the government unit in a correct manner and the extent Its ability to create and maintain value.

3- The paper sample uses the monetary basis to conduct accounting operations in most of its operations, as this basis does not guarantee the provision of sufficient information to be disclosed.

4- The total percentage of the level of disclosure according to the international framework (IR) for the paper sample was (38%), which is a weak percentage for disclosure compared to (100%).

Second: recommendations

1- The need for government units to prepare a single integrated report that combines the financial report prepared separately with the sustainability reports and submit it simultaneously, which leads to reducing the possibility of confusion among users and their inability to link information.

2- The government unit should adopt integrated reporting with all its information, whether negative or positive, in a transparent manner, which provides the possibility of addressing negative aspects on the one hand, supporting positivity on the other hand, and increasing confidence for users.

3- The necessity of amending the governmental accounting system in Iraq in

accordance with the International Accounting Standards (IPSASS) to keep pace with the global development of the accounting profession. reliability.

4- The need for the University of Baghdad / the paper sample to adopt the International Integrated Reporting Framework (IR) because it provides a detailed and comprehensive presentation of all financial and non-financial information in a transparent and credible manner, especially since many non-profit governmental economic units have begun to take serious steps towards adoption because of what it provides from Huge benefits internally and externally.

#### Sources

##### Reports and laws

1. University of Baghdad financial reports
2. Administrative, strategic and sustainability reports issued by the University of Baghdad
3. Reports of the Federal Office of Financial Supervision
4. Law No. (6) of 2019 amended

##### Arabic and foreign sources

1. Hussein, Satm Salih, Shaaban, Samir Imad, 2018, "A proposed framework for preparing integrated business reports in Iraqi industrial companies", an applied study, paper published in the Tikrit Journal of Administrative and Economic Sciences, Volume (4) - Issue (44).
2. Salloum, Hassan Abdel Karim, Al-Mahaini, Muhammad Khaled, 2008, "The Federal Budget for Iraq, Trends and Growth Rates for Expenditure and Revenues for the Period from 2004 to 2007", Journal of Administration and Economy, Issue 68
3. Al-Washah, Mahmoud Abdel-Fattah, Al-Nabulsi, Zainab Hassan, Abu Al-Adous, Murad Youssef, 2018, "Application of the Standard for Disclosure of Financial Information for the Governmental Sector and its Role in Raising the Efficiency of Accounting Disclosure for Financial Reports", Journal of the Islamic University for Economic and Administrative Studies, Issue (4) - Volume (26), pp. 183-205.
4. Al-Sabri, Ibrahim Abd Musa, Jawad, Marwa Arkan, 2020, "Accounting for

business activities in government units according to international accounting standards in the public sector, a proposed model for implementation in (Najaf Municipalities Directorate)", a paper published in the Journal of the College of Administration and Economics for Studies Economic, Administrative and Financial, Volume (12) - Issue (2), pp. 190-213.

5. Al-Ammar, Hanan Abdullah Hassan Rabie, 2015, "Integration of cost accounting and government accounting and its impact on controlling government spending", applied paper at the College of Information, University of Baghdad, Babylon University Journal, Pure and Applied Sciences, Issue (3) - Volume (23).
6. Al-Gabali, Walid Samir Abdel-Azim, 2020, "The impact of using financial standards for sustainability accounting on improving accounting disclosure and enhancing investor confidence", an applied study on commercial banks, paper published in the Journal of Accounting Thought, Volume (24) - Issue (2).
7. Sultan, Sultan bin Muhammad bin Ali, 2003, "Government Accountability", Wabel Publishing House, Riyadh
8. Mashkour, Saud Jayed, Al-Baaj, Qassem Muhammad Abdullah, Al-Karaawi, Najm Abdul-Aliwi, Hussein, Mu'in Kazem Abdullah, 2014, "Government Accounting" and its central and decentralized applications in Iraq, Nippur House for Printing, Publishing and Distribution, Iraq, first edition.
9. Al-Khatib, Khaled Shehadeh, Al-Mahaini, Muhammad Khaled, 2010 "Government Accounting", Dar Wael for Publishing and Distribution, Jordan - Amman, second edition.
10. Abdullah, Ahmed Yahya, Al-Shujairi, Muhammad Huwaish Allawi, 2011, "Government financial reporting in Iraq, reality and obstacles, a field study of the opinions of a sample of government accountants and auditors in the Financial Supervision Bureau," Rafidain Development, Issue (102) - Volume (33) .
11. Ibrahim, Afaq Danon, 2016, "Accounting Model for Voluntary Disclosure of Sustainability Reports in Rationalizing Investment Decisions", an applied study, published Master's thesis,

Mansoura University, Faculty of Commerce.

12. Al-Quraishi, Hana Ali Hussein, 2015, "a proposed model for structuring the government accounting system in non-profit units", an applied study, published doctoral thesis, Damascus University, Faculty of Economics.

13. Al-Mutairi, Huda Ahmed Ali, 2018, "The Possibility of Applying the Decentralized Government Accounting System Supported by the Government Financial Statistics System (GFSs) in Municipal Institutions to Meet the Requirements for Standardization of Accounts and Disclosure", an unpublished master's thesis, Karbala University, College of Administration and Economics.

14- Al-Khaqani, Maytham Malik Radhi, 2005, "Disclosure in the Government Accounting System", an unpublished master's thesis, University of Baghdad, College of Administration and Economics.

15. Hamed, Shorouk Ismail, 2016, "A proposed framework for auditing the medical evacuation program under the governmental accounting system," submitted to the Higher Institute of Accounting and Financial Studies, University of Baghdad, and it is part of the requirements for obtaining a certified accountant's certificate.

16. Shaaban, Samir Emad, 2019, "The Role of Corporate Social Responsibility Accounting in Enhancing the Quality of Integrated Business Reports" Unpublished Master's Thesis, Tikrit University, College of Administration and Economics.

17. Wathiq, Elham Muhammad, 2019, "The Government Accounting System in Iraq and its Compatibility with International Standards for the Public Sector Focusing on Standard No. (1) Presentation of Financial Statements", Journal of Development and Foresight for Paper and Studies, Volume (4) - Issue (6), pp. 118-140.

18. Kazem, Haider Alwan, Kazem, Salah Jiyad, 2017, "Towards more transparent financial reports in Iraqi public universities: challenges and benefits", Al-Kout Journal of Economic and Administrative Sciences, No. (25).

19. Muhammad, Safaa Ahmed, Kamil, Rua' Mustafa, 2018, "The Impact of Using

International Governmental Accounting Standards (IPSASS) on the public budget in Iraq," Journal of Economic and Administrative Sciences, University of Baghdad, Issue (103) - Volume (24).

20. Al-Hamdawi, Aqil Kanno and Nass, 2020, "Employing the Integrated Reporting Framework in the Governmental Accounting System", unpublished master's thesis, University of Kufa, College of Administration and Economics.

21. Mahmoud, Bah Shadar Nayef, Ali, Kamal Abdel Salam, Ismail Essam Abdel Moneim, 2018, "The Role of Integrated Business Reports in Reducing Costs for Industrial Facilities", Volume Nine, Number One.

22. Muhaisen, Hussain Ali, 2018, "Disclosure of Sustainability... Motives and Reasons", Journal of Administration and Economics, Al-Mustansiriya University, No. (117).

23. Sheikh Abd, Dijla Abdel Hussein, 2018, "Accounting in Non-Profit Units", House of Books and Documents, Iraq - Baghdad, first edition.

24. Helal, Huda, 2018, "The Role of Accounting Disclosure in Activating the Impact of Environmental Accounting on Reducing Environmental Risks Resulting from Environmental Pollution," paper published in the Journal of Accounting Thought, Issue (3) - Volume (22).

25. Freeman, Robert J., Shoulders, Craig d., Allison, Gregory S., Jr, G.Robert smith, 2013, "Governmental and nonprofit accounting" 10th ed.

26. Cárcaba, Ana García. Díaz, Antonio López,. Rodríguez, José Luis Pablos, 2002, "IMPROVING THE DISCLOSURE OF FINANCIAL INFORMATION IN LOCAL GOVERNMENTS", International Public Management Review, Volume 3, issue (1).

27. Camodeca, Renato,. Almici, Alex, 2017, " From the corporate social responsibility reporting to the integrated reporting: the case of Sabaf S.p.a" , JOURNAL, Problems and Perspectives in Management, Volume 15, Issue 1, 2017

28. Bhasin, Madan Lal, 2017, "Integrated Reporting at the Crossroads: Will it Become a Trendsetter Model for the Corporate Reporting," International Journal of Management Sciences and



Business Paper, Feb-2017 ISSN (2226-8235) Vol-6 , Issue 2.

29. Cheng, Mandy, Green, Wendy. Conradie, Pieter., Konishi, Noriyuki, 2014, "The International Integrated Reporting Framework: Key Issues and Future Paper Opportunities," Journal of International Financial Management & Accounting 25:1 2014.

30. IIRC, 2013 (International Integrated Reporting Council), "Consultation draft of the international <IR> Framework.

31. IIRC.(2021), <IR>FRAMEWORK About the IIRC.

32. Karatzimas , Sandra Cohen Sotirios, 2015, " Tracing the future of reporting in the public sector: introducing integrated popular reporting", International Journal of Public Sector Management, Vol. 28 Iss 6 pp.

33. Klarin, Tomislav, 2018, "The Concept of Sustainable Evelopment: From its Beginning to the Contemporary Issues" , Zagreb International Review of Economics & Business, Vol. 21, No. 1, pp. 67-94.

34. Iendrevie, Jacques. Levy, Julien, 2011, "Marketing ET Development Durable:Transformation OU Recuperation ?Dunod", Paris. (www.mercator - publicator.fr /IMG/Mercator\_Debats\_Developpement\_durable.pdf.

35. McCaffry, Rebecca., Topazio, Nick, CIMA, 2016, "INTEGRATED REPORTING in the Public Sector" www.thecrownestate.co.uk – Report available at bit.ly/1OjOENL.

36. McNaull, Phil, 2016, "Helping universities tell their stories better", Integrated Reporting (IR) in HE, British Universities Finance Directors Group.

37. GRI. (2020). GRI Standards Glossary.

38. Chan, James L, 2010, "Government Accounting: An Assessment of Theory, Purposes and Standards," Public Money & Management.

39. Fakhro, Mahmood.,Sarea,Adel.,Kukreja,Gaga

2020 , " Enhanced disclosures practice towards integrated reporting: evidence from Bahrain " , Int. J. Critical Accounting, Vol. 11, No. 2.

40. Mishra , Nandita, 2019, "Integrated Reporting: A Structured Analysis of Application and Gaps in India" , Texila International Journal of Management Special Edition Dec.

41. Karamahmutoğlu, Merve Kılıç, Kuzey, Cemil 2018, "Assessing current company reports according to the IIRC integrated reporting framework", Meditari Accountancy Paper Vol. 26 No. 2, 2018 pp. 305-333.

42. Bárcena, Alicia., Cimoli, Mario., Buchaca, Raúl García., Yáñez, Luis Fidel., Pérez, Ricardo, 2018, "The 2030 Agenda and the Sustainable Development Goals An opportunity for Latin America and the Caribbean", United Nations publication.

43. Pavlović, Miloš Lj., Petković, Zdravka ,. Gligorić, Čedomir ,. Stojmenović, Gordana, 2017, "THE INTEGRATED REPORTING CONCEPT – THE FUTURE OF BUSINESS REPORTING", MANAGEMENT AND EDUCATION, Vol. XIII (1) 2017.

44. Yıldırım, Gülçin., Kocamiş, Tugce Uzun., Oker, Figen., 2017, "Integrated Reporting: A Template for Energy Companies" , World's Science, Technology & Medicine Open Access book publisher.

45. IFAC, 2000, Government Financial Reporting.

46. Valencia, Pilar Tirado., Madueño, Magdalena Cordobés., Lozano, Mercedes Ruiz., Lama, Marta De Vicente, 2020, "Integrated thinking in the integrated reports of public sector companies. Evidence and contextual factors" , Sustainability Accounting, Management and Policy Journal, Accessories

**Table (2) Indicators for the implementation of the integrated reporting component, governance structure and procedures**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	• The economic unit leadership structure, including skills and diversity such as experience,	

			competence and gender of those charged with governance.	Governance Structure and Procedures
		1	• The total number and percentage of management body members who have been informed of the unit's anti-corruption policies and procedures	
		1	• The total number and percentage of employees who have been informed of the unit's anti-corruption policies and procedures	
		1	• The specific processes used to make strategic decisions and to create and control an organization's culture and mechanisms to address integrity and ethics issues	
		1	• Special actions taken by those charged with governance to influence the strategic direction and its approach to risk management.	
		1	• The unit's culture and ethics are reflected in its use and impact on capital, including its relationships with stakeholders	
		1	• Whether the economic unit implements governance practices that exceed legal requirements.	
		1	• The responsibility of those charged with governance to encourage innovation.	
		1	• How to link incentives and rewards to long-term value creation, and their impact on capital.	
		1	• The number of senior management employees, including those appointed from the local community.	
		10	Total Indicators	

**Table (3) Indicators of the application of the integrated reporting component, the business model and capital**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	• The main inputs that have a basic impact on creating long-term value and how they are linked to capital.	business model and capital
		1	• How does the economic unit distinguish itself in the market?	
		1	• The extent to which the business model depends on generating revenue after the sale.	
		1	• Planning activities to respond to changes in the global environment.	
		1	• Initiatives such as process improvement and staff training	

		1	<ul style="list-style-type: none"> <li>The total number of employees who received anti-corruption training, broken down by employee category.</li> </ul>	business model and capital
		1	<ul style="list-style-type: none"> <li>The average training hours spent by the unit's employees during the reporting period in terms of gender and employee category.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The type and scope of the implemented programs offered to upgrade the skills of employees</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The number of programs offered to facilitate the continuation of employability and the management of professional ends resulting from the termination of work.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Percentage of total employees by gender and employee category who received regular performance and career development reviews</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Percentage of security personnel who have received formal training on the human rights policies of the economic unit.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Clarify whether training requirements also apply to third-party organizations that provide security personnel</li> </ul>	
		1	<ul style="list-style-type: none"> <li>A description of any occupational health and safety training provided to employees, including general and hazard training</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The total number of hours allocated during the reporting period for training on human rights policies.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Percentage of employees trained during the reporting period on human rights policies and procedures.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Benefits that are standard for full-time employees in the economic unit and were not provided to temporary or part-time employees according to the important work sites.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The total number of employees entitled to leave by gender.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The total number of employees who took leave and by gender.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The total number of employees who started to work after the end of the vacation and were returned to a similar position.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Information about the internal negative and positive results, including (employee morale, organizational reputation, revenues)</li> </ul>	
		1	<ul style="list-style-type: none"> <li>External outcomes (customer satisfaction, tax payments, branding, social and environmental impacts)</li> </ul>	

		1	<ul style="list-style-type: none"> <li>• Total direct greenhouse gas emissions estimated in metric tons of carbon dioxide equivalent.</li> </ul>	business model and capital
		1	<ul style="list-style-type: none"> <li>• Total volume of direct greenhouse gases included in the calculation</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Base year of calculation for direct greenhouse gases including rationale for its selection</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Source of emissions factors and global warming rates used</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Management's approach to collecting direct greenhouse gas emissions, whether they are property rights, financial control, or operational control.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Total indirect greenhouse gas emissions estimated in metric tons of carbon dioxide equivalent</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Indirect greenhouse gases included in the calculation</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The base year of calculation for indirect greenhouse gases including the rationale for its selection</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Source of indirect greenhouse gas emissions factors and global warming rates used</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The management approach to collecting indirect greenhouse gas emissions, whether it is equity, financial control or operational control</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Reduction of greenhouse gas emissions as a direct result of international reduction initiatives measured in metric tons.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Standards, methodologies, and assumptions used to calculate GHG emission reductions.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Percentage of greenhouse gas emissions intensity per unit.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Types of greenhouse gas emissions intensity (direct or indirect)</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Mechanism for calculating the intensity of emissions of greenhouse gases.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Quantity of production, import and export of emissions of ozone-depleting substances in metric tons of Trichlorofluorome thane equivalent.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The source of gaseous emissions from substances that deplete the ozone layer</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Inputs, activities and outputs of waste generated in the activities of the economic unit that could lead to significant impacts.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Procedures and measures taken to prevent the generation of waste in the activities of the economic unit, and to</li> </ul>	

			manage the large impacts generated from waste	
		1	• If the waste generated by the economic unit in its own activities is managed by other parties.	
		1	• Processes used to collect data related to waste	
		1	• The total rate of generated waste in metric tons and detailed according to the composition of the waste	
		1	• Total rate of hazardous and non-hazardous waste	
		1	• Approved methods for the disposal of hazardous waste	
		1	• Approved methods for the disposal of non-hazardous waste	
		1	• Determine the method of waste disposal.	
		1	• The method adopted by the administration for the purpose of balancing the waste disposal options	
		1	• Distribution of the total weight in metric tons of hazardous and non-hazardous waste for disposal (site - off-site)	
		1	• The total number of cases of non-compliance with legislation and voluntary rules related to product and service information.	
		1	• A brief statement is sufficient in the event that no case of non-compliance with the voluntary regulations and rules related to information on products and services has been identified.	
		1	• The total number of cases of non-compliance related to marketing communication, including advertising and promotion, that result in a fine.	
		52	Total Indicators	

**Table (4) Indicators for the implementation of the integrated reporting component, risks and opportunities**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	• What are the specific risks and opportunities that affect the ability of the economic unit to create value and how to deal with it.	Risks and opportunities
		1	• Specific steps to be taken to mitigate risks	
		1	• The specific source of risks and opportunities, which can be internal, external, or a combination of the two.	
		1	• Including the economic unit approach towards any real risks, which	

			are essential to the economic unit's ability to continue.	
		4	Total Indicators	

**Table (5) Indicators for the implementation of the integrated reporting component, strategy and resource allocation**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	The strategic objectives of the economic unit	Strategy and resource allocation
		1	• Strategies developed or intended to be implemented by the economic unit to achieve those strategic objectives.	
		1	• Plans to allocate resources to implement its strategy.	
		1	• Measuring the long-term goals and achievements.	
		1	• What distinguishes the unit to give it a competitive advantage and enable it to create value	
		1	• Total number of new hired employees during the reporting period	
		1	• Total number and turnover of employees during the reporting period by age group, gender and region	
		1	• Indication of whether the occupational health and safety management system has been implemented due to legal requirements or based on recognized risk management or management system standards/guidelines	
		1	• A description of the processes used to identify work-related risks.	
		1	• A description of the procedures for employees to report work-related hazards	
		1	• A description of the policies and processes for employees to distance themselves from work situations that they believe may cause injury or ill health.	
		1	• A description of the processes used to investigate work accidents.	
		1	• A description of the occupational health service functions that contribute to the identification, elimination and reduction of risks.	
		1	• A description of the processes of employee participation and consultation with them in the development, implementation and evaluation of the occupational health and safety management system.	Strategy and resource allocation
		1	• Describe the responsibilities of the official joint health and safety committees	

			and the authority to make decisions about health and safety	Strategy and resource allocation
		1	• A statement that the economic unit facilitates employees' access to medical services and health care.	
		1	• A description of the economic unit's approach to preventing or mitigating significant negative effects on occupational health and safety that are related to its operations or products.	
		1	• The number and percentage of all employees, workers and non-employees whose work is controlled by the economic unit and who are covered by the occupational health and safety management system.	
		1	• The number and percentage of all employees, workers and non-employees whose work is controlled by the economic unit and who are included in the internally audited health management system.	
		1	• Types of employees excluded from the occupational health and safety system	
		1	• Number and percentage of deaths as a result of work injuries	
		1	• Number and percentage of work injuries	
		1	• The main types of work injuries	
		1	• Work-related hazards that pose a risk of new injuries	
		1	• Actions taken to eliminate work-related hazards	
		1	• Number of cases of work-related ill health recorded.	
		1	• Community development programs based on the needs of local communities	
		1	• Operations that have significant actual and potential negative impacts on local communities, including the location of operations.	
		1	• Total fuel consumption within the economic unit from renewable and non-renewable sources, estimated in joules	
		1	• Types of fuel used	
		1	• Energy consumption within the economic unit	
		1	• Energy consumption outside the economic unit, measured in joules or its multiples.	
		1	• Standards, methodologies, assumptions or calculation tools used for energy consumption outside the economic unit	

		1	The source of the conversion factors used for energy consumption outside the unit	
		1	• The ratio of energy density per economic unit	
		1	• The unit's scale for the purpose of calculating the percentage of energy density	
		1	• Types of energy included in the density ratio, whether it is fuel, electricity, heating or steam.	
		1	• Whether the percentage uses energy consumption inside or outside the economic unit, or both.	
		1	• The amount of reductions in energy consumption that have been achieved as a direct result of conservation or efficiency initiatives is estimated in joules.	
		1	• Energy types included in the cuts	
		1	• The basis for calculating the reductions in energy consumption.	
		1	• The total number of water sources affected by water withdrawals to a large extent, classified by type.	
		1	• Total recycled and reused water as a percentage of the total water withdrawn.	
		1	• Estimated models for calculating the amount of water used in the absence of a special meter.	
		1	• Information on operational sites owned or leased, or near protected areas and areas of high biodiversity.	
		1	• List of protected status such as protected area management categories issued by the International Union for Conservation of Nature.	
		1	• The size and location of all protected or rehabilitated habitat areas.	
		1	• Partnerships with other parties to protect or restore the citizen's rehabilitation	
		1	• Standards and methodologies used for protected habitats.	
		1	• Tax credits for employees	
		1	• Grants for paper and development purposes	
		1	• Describe the nature of the contribution received from the government	
		1	• The extent of the development of large subsidized infrastructure investments.	
		1	• Current or expected effects on local communities and economies, including positive and negative effects when supporting infrastructure investments and services.	



		1	• Detailing the investments and services supported in the infrastructure in the form of commercial or in-kind contracts.	
		1	• Total number of transactions assessed for corruption risk	
		1	• Percentage of assessed operations for corruption risk	
		1	• Identification of significant risks of corruption through risk assessment	
		1	• Whether the organization has a tax strategy and whether there is a link to this strategy available to the public.	
		1	• The management body or executive position within the unit that formally reviews and approves the tax strategy.	
		60	Total Indicators	

**Table (6) Indicators of the implementation of the integrated reporting component, actual performance**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	• Quantitative indicators with regard to objectives, risks and opportunities, with an explanation of their importance and the assumptions used in their compilation.	actual performance
		1	• Describe the risks and opportunities posed by climate change	
		1	• Financial implications of risks or opportunities before action is taken	
		1	• Methods used to manage risks or opportunities	
		1	• Costs of actions taken to manage risks or opportunities	
		1	• The state of relations with key stakeholders and how the unit responds to their legitimate needs and interests.	
		1	• The links between past and current performance and between the current performance and the expectations of the economic unit.	
		1	• Key performance indicators that combine financial and non-financial measures.	
		1	• Commitment to the exchange sections in the general budget	
		1	• The allocations are transferred annually between the chapters of the budget	
		1	• Disclosure of other income such as gifts, taxes and fees	

		1	<ul style="list-style-type: none"> <li>• Disclosure of the revenues of the Higher Education Fund in support of the financial allocations to the University of Baghdad.</li> </ul>	actual performance
		1	<ul style="list-style-type: none"> <li>• Disclosure of accounts receivable in annual financial reports</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Financial reports are available to internal and external users</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Government units shall abide by local accounting standards when preparing financial reports.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Commitment to the observations, directives and limitations of the supervisory authority represented by the Federal Office of Financial Supervision.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Revenue earned</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Operating costs</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Staff wages and benefits</li> </ul>	
		1	The sums of money paid to the government	
		1	<ul style="list-style-type: none"> <li>• Capital of the economic unit</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• Estimated value of retirement obligations by unit resources</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The basis for the estimation and the time when a separate fund is available for the payment of pension obligations.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• A statement of the strategy used to fulfill the retirement obligations when they are completely lost through its own fund</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The percentage of the salary that the employee contributes from the defined obligations of the benefit plan and other retirement plans.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The percentage of the procurement budget used for important locations of operations that is spent on local suppliers for that operation</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The policy that is adopted for the selection of local suppliers when purchasing practices</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The total number and nature of confirmed corruption incidents</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The total number of confirmed incidents in which employees were dismissed or punished for corruption.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• The total number of confirmed incidents when contracts with business partners were terminated or not renewed due to corruption-related violations.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>• General legal cases related to corruption against the unit or its</li> </ul>	

			employees during the reporting period and the outcome of these cases	
		1	<ul style="list-style-type: none"> <li>The total monetary value of the financial and in-kind political contributions provided directly and indirectly to the unit</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The mechanism for estimating the monetary value of the in-kind contributions, if any</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The total monetary value of large fines for non-compliance with environmental laws and regulations.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Number of non-monetary penalties for environmental non-compliance.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Cases raised through dispute settlement mechanisms when non-compliance with environmental laws and regulations.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>If the economic unit does not specify any non-compliance with environmental laws, the formulation of a brief statement in this regard is sufficient.</li> </ul>	
		37	Total Indicators	

**Table (7) Indicators for the implementation of the integrated reporting component Future aspirations**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	<ul style="list-style-type: none"> <li>Challenges and doubts that the economic unit may face in pursuing its strategy.</li> </ul>	future aspirations
		1	<ul style="list-style-type: none"> <li>Ensure that expectations are based on reality.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Discussing and discussing the potential effects, including the implications for future financial performance.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>Key indicators or objectives and related information from recognized external sources, allowing comparison of actual performance with pre-set objectives for the purpose of conducting the evaluation.</li> </ul>	
		1	<ul style="list-style-type: none"> <li>The future outlook of the economic unit, taking into account the regulatory and legal requirements to which the unit is subject.</li> </ul>	
		5	Total Indicators	

**Table (8) Indicators of the application of the integrated reporting component, the basis of preparation and presentation**

Not identical	Identical	Total Indicators	Indicators for the item	Elements (IR)
		1	<ul style="list-style-type: none"> <li>How does the unit determine what should be included in the report?</li> </ul>	

		1	A summary of the process of determining the relative importance of an economic unit	The basis of preparation and presentation
		1	• A description of the report's boundaries and how they were determined	
		1	• Summary of frameworks used and assessment of materiality	
		4	Total Indicators	