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(Research/Review) Article

The Impact of Green Accounting Requirements on the E-Accounting Activities of Employees at Al-Itihad Food Industries Company Limited in Babylon Governorate

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Abstract: The purpose of the current research is to identify the impact of green accounting represented by (activating the accounting system to keep pace with environmental activities (GAKE), Activating the environmental activity measurement system (GAAM), Activating the environmental cost analysis system (GACO), activating the reporting and disclosure system for sustainable environmental performance (GASD)) on electronic accounting activities represented by (system quality, information quality, and service quality) among employees of Al-Ittihad Company for Food Industries Limited in Babil Governorate. This purpose was derived from a main problem that the research sought to achieve, which was (Is there an impact of green accounting requirements on electronic accounting activities at Al-Ittihad Company for Food Industries Limited in Babil Governorate?), for which two hypotheses were developed to address this problem. Therefore, to identify the means to address the research problem, a questionnaire tool was adopted to collect the necessary data for analysis. As (150) questionnaires were distributed, and (142) questionnaires were retrieved by (3) questionnaires, including damaged ones, and (139) questionnaires were valid for analysis, using the program (SPSS & AMOS) data was interpreted and analysed by extracting (mean, standard deviation, stability coefficient, correlation between variables, impact and interpretation coefficient). On the basis of the interpretation and analysis process, the research reached several results, the most important of which is that there is a significant correlation and impact between green accounting requirements and electronic accounting activities. This indicates that by integrating green accounting requirements into the electronic accounting system, companies can accurately measure and evaluate the impact of their activities on the environment. This helps identify areas that need to be improved and helps minimize negative impacts.

Keywords: Green Accounting, Electronic Accounting, Al-Itihad Food Industries Company Limited (AFICL).

1. Introduction

The interest in green accounting in recent years has arisen from the growing concern for protecting the environment from various potential damages. This shift has been accompanied by changes in consumer purchasing patterns and an increased demand for products that do not harm the environment. These products are referred to by various names, such as environmental products, environmentally friendly products, or green products. Numerous associations in many countries encourage consumers to choose environmentally friendly green products, as they have a significant impact on consumer markets. Consequently, they present a genuine challenge for various industrial companies to enhance their production processes and products, with the aim of safeguarding the environment from various potential damages (Al Jubouri, 2022:25).

On the other hand, electronic accounting has become the center of attention for public and private institutions, as well as professional and scientific organisations, leading enterprises to seek to design and build advanced systems to control the vast amount of information necessary for facility management (Li, 2024:1698). This is in order to ensure that accurate and reliable information reaches all administrative levels in a timely and appropriate manner for rational decision-making, as the accounting information generated by the accounting system, as is well known, must be of high quality in accordance with the qualitative characteristics of

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accounting information so that stakeholders can utilise it to make various decisions according to their respective needs (Ahmed, 2021:540; Thielsch et al., 2021:151).

Accordingly, the current research highlighted the impact of green accounting requirements in the electronic accounting activities of AFICL. in Babylon Governorate, as green accounting is a significant element of environmental performance that plays an important role in determining the effectiveness and efficiency of organisations in preserving the environment. Consequently, green accounting has taken on an active role in safeguarding the resources of economic units and measuring the economic results reflected in their outputs represented in the financial statements, which are the final product of finance accounting, and should fairly represent the financial position of the economic unit. Furthermore, green accounting has also become an important source upon which to base administrative work, and a vital resource for supporting decisions. For economic units to contribute to achieving economic development, information technology must be employed to enhance the quality of accounting information as well as to obtain it in a timely manner.

1.1. Research Problem

The issue of the misuse of natural resources and environmental degradation has become one of the largest problems facing both developing and developed countries, leading to weakened economic development. Since environmental degradation results from the activities of economic units, in the context of electronic accounting, various economic units have begun to adopt or implement any system that contributes to improving work accuracy and preserving the environment. Therefore, a effective tool is required to enhance the environmental management system, enabling the economic unit to contribute to achieving a sustainable environment through the innovation and improvement of its products and processes by using raw materials more efficiently, reducing waste generated from its operations, improving waste disposal methods, and enhancing working conditions. Thus, green accounting represents the appropriate tool through which the activities of electronic accounting can be improved. Based on the above, the research problem can be framed as a main question: (Is there an impact of the requirements of green accounting on electronic accounting activities at AFICL?), from which several sub-questions arise:

1. What is the level of adoption of green accounting requirements and electronic accounting activities by the company under study?
2. Are appropriate mechanisms in place for managing green accounting and electronic accounting at the company under study?
3. What are the motivations through which the company under study seeks to adopt green accounting requirements and electronic accounting activities?
4. Do green accounting requirements have an impact on electronic accounting activities?

1.2. The Importance of Research

The importance of research is reflected in the attention given to the concept of green accounting and electronic accounting at local, regional and global levels, as it represents an important pillar in ensuring the rights of current and future generations to provide a safe and clean work environment. The significance of research is highlighted in the following points:

1. Green accounting contributes to encouraging industrial companies to adopt their requirements in order to minimize waste.
2. It assists companies in adopting sustainable green practices to ensure environmental performance assessment and to identify the impacts of economic activities.
3. The adoption of electronic accounting activities by companies improves efficiency and transparency in their internal processes.
4. It increases companies' awareness of adopting green accounting practices to ensure enhanced competition in labor markets, obtain the largest market share and satisfy market needs for products.
5. It meets legal requirements on environmental conservation, thus integrating green accounting helps companies comply with these laws.

1.3. The Objectives of Research

The research primarily aims to identify the impact of green accounting on the electronic accounting activities of AFICL. in Babylon Governorate, and this objective can be achieved by fulfilling the following sub-objectives:

1. Identify the level of adoption of the surveyed company to the requirements of green accounting and electronic accounting activities.
2. Determine the availability of appropriate mechanisms for the management of green accounting and electronic accounting at the surveyed company.
3. State the motives through which the surveyed company seeks to adopt the requirements of green accounting and electronic accounting activities.

4. Measure the impact of green accounting requirements on electronic accounting activities.

1.4. Hypothetical Outline and Hypothesis Development

The development of a hypothetical scheme represents an important step in order to provide alternative options to address the research problem and achieve the goals it seeks to achieve, so Figure (1) illustrates the hypothetical scheme in light of which the research problem is addressed according to two variables:

The independent variable: the inclusion of **green accounting**, which was measured through four dimensions (activating the accounting system to keep pace with environmental activities, activating the environmental activities measurement system, activating the environmental cost analysis system, and activating the reporting and disclosure system on sustainable environmental performance), and the researcher relied on the scale (Al-Farjani & Rashwan, 2023).

Dependent variable: It focused on electronic accounting activities, measured by three dimensions (system quality, information quality, and quality of service), and the researcher relied on the scale (Rahahle et al., 2024).

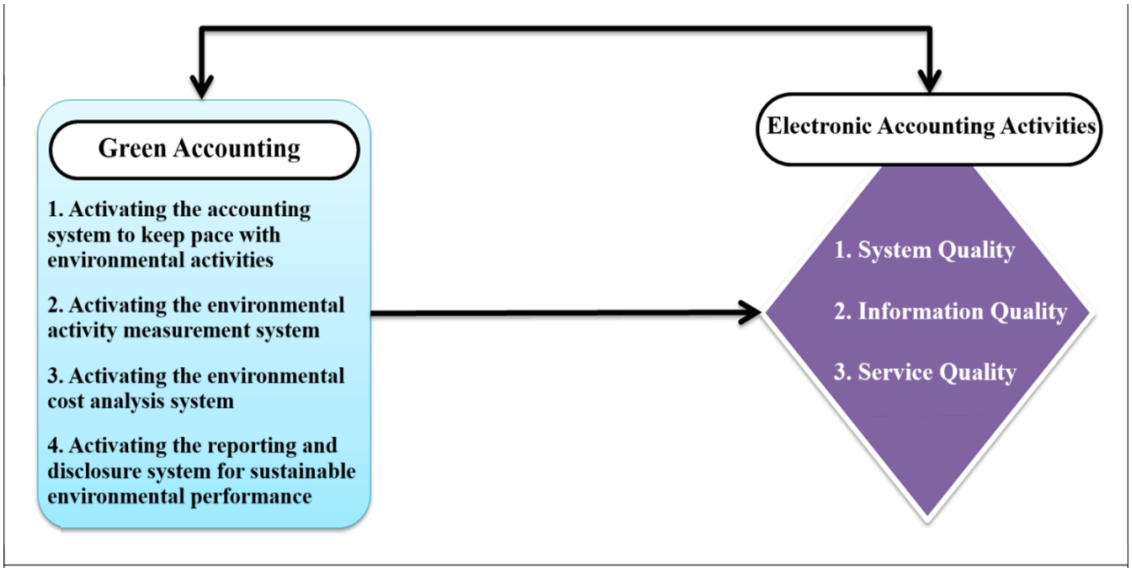

Figure 1. Hypothetical Outline of the Research

After defining the hypothetical outline, the research hypotheses can be constructed and developed as follows:

H1: There is a significant relationship between green accounting and e-accounting activities, from which several hypotheses emerge:

1. There is a significant relationship between GAKEand e-accounting activities (system quality, information quality, and service quality).
2. There is a significant relationship between GAAM and e-accounting activities (system quality, information quality, and service quality).
3. There is a significant relationship between GACO and e-accounting activities (system quality, information quality, and service quality).
4. There is a significant relationship between GASD and e-accounting activities (system quality, information quality, and service quality).

H2: There is a significant effect of green accounting on e-accounting activities, from which several hypotheses emerge:

1. There is a significant effect of GAKEon e-accounting activities (system quality, information quality, and service quality).
2. There is a significant impact of GAAM in e-accounting activities (system quality, information quality, and service quality).
3. There is a significant impact of GACO in e-accounting activities (system quality, information quality, and service quality).
4. There is a significant impact of GASD in e-accounting activities (system quality, information quality, and service quality).

1.5. Research Sample

The research community was represented in the Union Food Industries Company in the province of Babylon, while the research sample included 139 workers, as 150 questionnaires were distributed, and 142 questionnaires were retrieved, of which 3 were damaged, leaving 139 questionnaires valid for analysis.

2. The Theoretical Aspect

2.1. Green Accounting

2.1.1. The Concept of Green Accounting

Several attempts have emerged to develop accounting and accounting information, the most prominent of which were those that called for linking green accounting on the one hand, and reducing the risks of industrial pollution on the other (Alharasis & Alkhwaldi, 2024:150). For this reason, the term green accounting appeared, referring to the relationship between accounting and production and the employment of accounting information in the field of environmental and support strategies to reduce the risks of industrial pollution resulting from production processes and the application of environmental legislation, regulations and laws by industrial companies (Dwianika et al., 2024:350). Green accounting, a modern and ancient concept, can be seen as the science that deals with the application of knowledge in the fields of the environment (Al Jubouri, 2022:27).

Green accounting is defined as a system for producing information about the environmental performance of an organisation that benefits its stakeholders in decision-making (Maryanti, 2025: 1981). It is a satisfactory response to the stakeholders' need for environmentally relevant information and a reaction to the effects of legislation on the activities of the organisation (Bernini & La Rosa, 2024: 406). Moreover, green accounting functions as a process for identifying and measuring the monetary value of the environmental damage caused by a specific organisation to its surrounding environment as a result of its operational activities such as manufacturing or due to its production of goods that harm the environment when consumed (Kuhait et al., 2025: 78). It also involves identifying and measuring the environmental revenues that may arise from certain industrial waste, which may be used to produce another product, and subsequently carrying out the accounting treatment of those damage and revenue values and reporting them in the financial statements (Al-Farjani & Rashwan, 2023: 555). (Mustafa & Ahmed, 2023: 81) define green accounting as the identification and measurement of the costs of environmental activities, and the use of that information in making environmental management decisions, with the aim of reducing the negative environmental impacts of activities and ecosystems and mitigating them.

According to (Saeed et al.,2023:628), green accounting represents an approach that includes the indirect costs and benefits of economic activity, such as environmental impacts and health consequences of decisions and action plans, in which companies prioritise efficiency and effectiveness in the use of resources sustainably within their production processes, thereby being able to align company development with environmental functions and potentially offer benefits to society (Jiang et al.,2024:393; Coelho et al.,2024:3185). In this case, the application of green accounting pays full attention to the concept of saving, namely land conservation, material conservation, and energy conservation (Chandra et al.,2024:186).

Green accounting is one of these systems, and the concept of green accounting has developed since the 1970s in Europe, followed by the beginnings of studies related to the subject of green accounting in the 1980s. In the mid-1990s, the International Accounting Standards Committee (IASC) developed the concept of accounting principles, including the development of green accounting, which is important because the economic unit needs to provide information about social activities and environmental protection to the stakeholders in the economic unit.

From the above, it can be said that green accounting is a branch of accounting that focuses on measuring and evaluating environmental impacts by providing financial and non-financial information related to economic activities.

2.1.2. The Importance of Green Accounting

The importance of green accounting lies in:

a. Enabling corporate management to accurately calculate production costs, which impacts the accuracy of product or service pricing.
b. Encouraging the economic unit to change production processes or redesign and manufacture products in a manner that does not cause environmental damage (Kumar et al., 2022: 1188).
c. Ensuring the accuracy of accounting information for all parties involved in administrative decision-making, with the aim of rationalizing decisions by helping to differentiate

between available administrative alternatives and the extent of commitment to environmental programs.

d. Enabling corporate management to compare financial reports across previous years and between different companies within the same sector for the purposes of monitoring and performance evaluation (Amin & Mhedin, 2022: 411).
e. Green accounting identifies, compiles, analyzes, and discloses environmental cost information, which is used in various decision-making processes (Agyemang et al., 2024: 3688).

2.1.3. The Objectives of Green Accounting

The goal of applying green accounting is to increase the efficiency of environmental management by evaluating environmental activities from the perspective of environmental costs, benefits, or economic impacts, as well as generating environmental protection effects (Dhar et al., 2022: 72). In other words, applying green accounting can provide information about the extent to which an organization or joint-stock company contributes positively or negatively to the quality of human life and the environment (Dura & Suharsono, 2022: 193). Therefore, applying green accounting represents a means of achieving a set of objectives, including:

a. Preparing reports on environmental expenditures to demonstrate the organization's commitment to implementing laws and regulations related to environmental protection.
b. Designing new forms of accounting systems, information systems, and financial and non-financial control systems to encourage environmental management (Mustafa & Ahmed, 2023: 82).
c. Better identifying environmental costs and revenues outside the traditional accounting system.
d. Developing modern methods for performance evaluation and environmental communication, both internally and externally (Alraja et al., 2022: 1082).
A. It contributes to sustainable economic development by increasing knowledge and understanding of the growing interactions between the environment and the economy (Zia et al., 2021: 52500).
B. It prepares clear and transparent financial statements and reports on environmental activities and practices.
C. It identifies important trends in environmental development and the impacts of sectoral economic activities, thereby providing support to officials and contributing to the formulation of sustainable development policies.
D. It provides an information base for launching numerous sustainable development indicators (Beira & Ali, 2024: 175).

2.1.4. Green Accounting Requirements

Green accounting has a set of requirements that are:

a. **Activating the accounting system to keep pace with environmental activities**: any process of adopting and applying accounting methods and techniques aimed at integrating environmental considerations into traditional accounting procedures (Alshirah et al., 2021: 646). This requires modifying old accounting systems to include information on the environmental impact of business operations (Carlsson-Wall et al., 2022: 178). This activation also involves developing new standards for assessing assets and liabilities related to the environment (Kriven et al., 2024: 5160) and ensuring that financial data accurately reflects the environmental dimensions of economic activity (Phornlaphatrachakorn & NA Kalasindhu, 2021: 410). Through this system, institutions can measure their environmental impacts and provide accurate reports to stakeholders, thereby enhancing transparency and environmental accountability (Caputo et al., 2021: 3471).
b. **Activation of the Environmental Activity Measurement System**: This involves creating a systematic framework for measuring and evaluating the environmental impacts arising from economic activities (Mio et al., 2022:368). This system includes the use of environmental performance indicators and measurement tools such as life cycle assessment and environmental evaluation processes (Motalebi et al., 2024:41). The aim of the system is to collect data related to emissions, resource use, waste, and impacts on biodiversity (Jones et al., 2024:144). Through this activation, institutions are able to identify areas that need improvement and develop sustainable strategies to mitigate their environmental impacts, thereby enhancing overall environmental performance (Shabur, 2024:98).
c. **Activation of the Environmental Cost Analysis System**: This involves developing methodologies and tools for analysing costs associated with environmental activities (Nivedhaa, 2024:2). It includes identifying direct and indirect costs related to compliance

with environmental standards, recycling costs, and costs resulting from environmental damages (Chadalawada, 2024:86). This system aims to provide accurate information to assist management in making informed decisions regarding their investments in sustainability and determining the return on investment in projects aimed at improving environmental performance (Fu et al., 2023:22). Through this analysis, institutions can enhance the efficiency of resource utilisation and reduce costs associated with negative environmental impacts (Yang et al., 2023:56).

d. **Activation of the system for reporting and disclosing sustainable environmental performance**: this involves creating mechanisms to document and provide comprehensive and transparent information about the organisation's environmental performance (Asiaei et al., 2022: 77). This system includes the development of environmental reports that contain accurate data on emissions, resource usage, sustainable initiatives, and compliance with environmental standards (Ameh, 2024: 2742). These reports aim to meet the expectations of stakeholders, such as investors, customers, and local communities, thereby enhancing trust and transparency (Efunniyi et al., 2024: 1598). Through disclosing environmental performance, organisations can enhance their social responsibility and attract sustainable investments, contributing to the achievement of sustainable development goals (Lassala et al., 2021: 427).

2.2. Electronic Accounting

2.2.1. The Concept of Electronic Accounting

Electronic accounting systems embody the integration of technology and accounting practices with the aim of simplifying and enhancing various aspects of financial management (Chyzhevska et al., 2021:19). These systems rely on digital tools and software solutions to automate, accelerate, and improve accounting processes, which enhances the accuracy and efficiency of financial data and its accessibility (Omar, 2023:118). (Yaremenko et al., 2021:152) defined electronic accounting systems as software applications that replace manual bookkeeping and accounting tasks, including data entry, transaction processing, and analysis using digital interfaces. Furthermore, this term refers to integrated computing platforms that facilitate the recording, processing, storage, and retrieval of financial and accounting information within an electronic environment (Atadoga et al., 2024:65).

The adoption of electronic accounting systems has gained momentum across various sectors, heralding enhanced operational efficiency and improved financial management (Rahahle et al., 2024: 1195). According to (Al-Amin & Osama, 2024: 17), electronic accounting has become significantly important at all levels. Electronic accounting emerged with the advent of the internet and evolved due to the growing use of electronic software, leading to its widespread adoption. It entails recording, coordinating, and organizing data and information within a specific database online. Furthermore, companies store their accounting information on dedicated software within their computers, allowing them to access it whenever they wish and wherever they may be, thanks to the numerous advantages offered by electronic software.

According to (Al Khasawneh, 2023:3), electronic accounting information systems, in general, and money transfer companies, in particular, are among the systems that face multiple threats and risks affecting the achievement of their objectives due to their reliance on information and communication systems. The technological advancement and widespread adoption of these systems have led to the emergence of various risks and problems impacting information security, whether these risks are intentional or unintentional. Therefore, greater attention is being paid to the availability of financial security and documentation methods within electronic accounting systems, in order to regulate their processes and ensure their continuity in the manner for which they were designed.

From the above, it can be said that electronic accounting refers to the use of digital technology and software to carry out accounting processes and record financial data.

2.2.2. The Importance of Electronic Accounting

Electronic accounting is of great importance to business organizations because it:

a. Helps record financial transactions in a magnetic environment called electronic ledgers (Cahyani & Amna, 2022: 92).
b. Helps perform accounting operations and post accounts very quickly.
c. Contributes to minimizing errors through electronic data entry and posting (Rampazzo et al., 2025: 120).
d. Provides access to data for multiple users.
e. Provides access to data from multiple locations (Mustafa, 2022: 68).

2.2.3. Characteristics of Electronic Accounting

Electronic accounting is characterized by a set of important features:

a. It includes a massive amount of data that is processed and stored, indicating the use of computers to rationalize operating costs (Schaupp, 2023: 312.)
b. This data is processed and its results are issued periodically and within a specified period.
c. There is a large number of users of accounting information, which requires multiple forms of accounting information presentation according to user needs.
d. Data is processed according to a pre-determined pattern, which ensures the stability of the solution algorithm (Salma, 2025: 4).
e. The program must contain features that increase the ability to record information accurately and quickly.
f. It must be highly flexible, enabling you to record business, regardless of its size.
g. The program must be reliable, enabling it to write reports accurately and without significant errors.
h. Ease of use and perfection in its programs (Al-Amin & Osama, 2024:20; Matalamäki & Joensuu-Salo, 2022:380).

2.2.4. Electronic Accounting Activities

Electronic accounting is a significant development in the field of accounting, as it relies on the use of modern technology to improve efficiency, accuracy, and transparency in accounting processes (Mosweu & Ngoepe, 2021: 90). Consequently, this development has generated several important activities, including:

a. **System quality**: The extent to which the system is efficient and effective in meeting the accounting and administrative requirements of institutions (Ramayah, 2024: 100). System quality reflects the system's ability to provide accurate and reliable financial information. Accuracy is a critical element in financial decision-making, as it directly impacts an institution's financial results (Hashem & Alqatamin, 2021: 2).
b. **Information quality**: This represents the credibility of the accounting information contained in financial reports and the benefits they provide to users. To achieve this, they must be free of misleading distortions and prepared in light of a set of legal, regulatory, professional, and technical standards, achieving the purpose of their use (Obeidli, 2017: 14).
c. **Service quality**: refers to the level of efficiency and effectiveness of services provided through electronic accounting systems (Al-Okaily, 2024: 157), as it reflects the speed of service providers' response to customer requests and inquiries. A quick response enhances customer satisfaction and contributes to building long-term relationships (Sutrisno & Lazuardy, 2024: 133).

3. Practical Aspect

3.1. Description of Research Variables

This paragraph aims to describe the variables involved in the analysis, the dimensions, and the sections of the research to facilitate the reader's understanding of the analysis and interpretation presented in the current study. Table (1) illustrates the method of indexing the variables and dimensions of the research. Table (1) also shows the reliability of the variables of the questionnaire tool concerning the surveyed sample, revealing that the variable of green accounting achieved a reliability of (0.893), while the variable of electronic accounting activities obtained a reliability value of (0.892), indicating the consistency and coherence of the measurement tool.

Table 1. Coding of Research Variables

Variables	Dimensions	No.	Code	Reliability coefficient	
Green Accounting (GA)	Activating the accounting system to keep pace with environmental activities	7	GAKE	0.928	0.893
	Activating the environmental activity measurement system	6	GAAM	0.916	
	Activating the environmental cost analysis system	6	GACO	0.927	
	Activating the reporting and disclosure system for sustainable environmental performance	6	GASD	0.898	
Electronic Accounting Activities (EAA)	System Quality	4	EASY	0.892	0.892
	Information Quality	4	EAIN	0.892	
	Service Quality	4	EASE	0.903	

3.2. Testing of Moderation and Multicollinearity

The results in Table (2) demonstrate that the data derived from the population of the research sample are normally distributed, where the normal distribution coefficient for the variable of electronic accounting activities was 0.107. This suggests that the data follows a normal distribution. Table 2 indicates that the value of the variance inflation coefficient (VIF) and the tolerance value of the green accounting variable satisfy the required condition, namely that there is no internal linear relationship between the dimensions of the independent variable. The study results reveal that the value of the variance inflation coefficient (VIF) for all variables is below the permissible limit of 10, in addition to which the value of tolerance for all dimensions exceeds the significant value of 0.05. This implies that there is no correlation between independent variables, complicating the regression test procedure.

Table 2. Results of Moderation and Inflation Coefficient

Variables	Moderation test		Multicollinearity	
	Kol-Smi Value	Sig.	Tolerance	VIF
GAKE	/		**0.847**	**1.180**
GAAM	/		**0.704**	**1.421**
GACO	/		**0.821**	**1.218**
GASD	/		**0.542**	**1.845**
EASY	0.152	0.113	/	
EAIN	0.159	0.110	/	
EASE	0.109	0.106	/	
EAA	**0.107**	**0.092**	/	

3.3. Statistical Description of the Research

The results in Table (3) indicate that following the activation of the Sustainable Environmental Performance Reporting and Disclosure System (GASD), it ranked first with the highest coefficient of variation (C.V), possessing a mean of 3.67 and a standard deviation (S.D) of 0.50, which corresponds to a C.V of 14%. Conversely, after the implementation of the Environmental Cost Analysis System (GACO), it ranked last, exhibiting the lowest C.V with a mean of 3.20 and a S.D of 0.65, indicating a C.V of 20%. The overall average of the green accounting variable (GA) recorded a mean of 3.45 and a S.D of 0.15, signifying a C.V of 4%. It can be concluded that the employees of AFICL. in Babylon Governorate display a greater interest in GASD, thereby reflecting the significance of this dimension in the company's strategies. The lesser focus on the environmental cost analysis system suggests that this area may be improved to enhance overall environmental performance.

On the other hand, the results indicate that the quality of information (EAIN) ranked first among the attention of employees in Union Food Industries Co. Ltd. in Babylon Governorate, with a mean of 3.57 and a S.D of 0.30, which means that the C.V reached 8%. In contrast, it came last after Quality of Service (EASE), with the lowest C.V, a mean of 3.60 and a S.D of 0.57, indicating that the C.V was 16%. The overall average of the Electronic Accounting Activities (EAA) variable achieved a mean of 3.58 with a S.D of 0.52, meaning that the C.V was 15%. It can be stated that the attention of employees in the company is more focused on the quality of information, reflecting the importance of this dimension in improving electronic accounting performance. The lesser attention to service quality indicates that this aspect should be strengthened to achieve greater improvements in electronic accounting activities.

Table 3. Description of Research Variables

No.	mean	S.D	C.V	No.	mean	S.D	C.V
GAKE1	3.40	0.67	20%	GASD2	3.69	0.61	17%
GAKE2	3.39	0.62	18%	GASD3	3.59	0.60	17%
GAKE3	3.51	0.69	20%	GASD4	3.65	0.67	18%
GAKE4	3.49	0.68	20%	GASD5	3.59	0.66	18%
GAKE5	3.41	0.69	20%	GASD6	3.76	0.63	17%
GAKE6	3.51	0.65	19%	GASD	3.67	0.50	14%
GAKE7	3.47	0.57	16%	GA	3.45	0.15	4%
GAKE	3.45	0.51	15%	EASY1	3.70	0.47	13%

GAAM1	3.37	0.66	20%	EASY2	3.26	0.70	21%
GAAM2	3.48	0.68	19%	EASY3	3.62	0.61	17%
GAAM3	3.44	0.65	19%	EASY4	3.68	0.49	13%
GAAM4	3.52	0.68	19%	EASY	3.57	0.32	9%
GAAM5	3.45	0.70	20%	EAIN1	3.55	0.45	13%
GAAM6	3.55	0.70	20%	EAIN2	3.36	0.66	20%
GAAM	3.47	0.55	16%	EAIN3	3.69	0.53	14%
GACO1	3.18	0.81	25%	EAIN4	3.69	0.47	13%
GACO2	3.20	0.84	26%	EAIN	3.57	0.30	8%
GACO3	3.16	0.74	23%	EASE1	3.58	0.70	20%
GACO4	3.19	0.82	26%	EASE2	3.70	0.49	13%
GACO5	3.21	0.80	25%	EASE3	3.53	0.53	15%
GACO6	3.28	0.80	24%	EASE4	3.60	0.53	15%
GACO	3.20	0.65	20%	EASE	3.60	0.57	16%
GASD1	3.75	0.68	18%	EAA	3.58	0.52	15%

3.4. Hypothesis Testing and Path Analysis

H1: There is a significant relationship between green accounting and electronic accounting activities.

Table (4) demonstrates a significant correlation between green accounting and electronic accounting activities, with a value of (0.838). This indicates a clear positive relationship, suggesting that improvements in green accounting practices enhance the effectiveness of electronic accounting activities. There is also a correlation between green accounting requirements and electronic accounting activities, ranging from (0.300) after the activation of the accounting system to keep pace with environmental activities and service quality, to (0.793) following the activation of the reporting and disclosure system on sustainable environmental performance and information quality activities. This means that enhancing green accounting requirements positively affects electronic accounting activities, contributing to the improvement of information and service quality. This underscores the importance of integrating environmental principles into accounting strategies to achieve better performance and align with modern sustainability trends.

Table 4. Correlation Matrix

	GAKE	GAAM	GACO	GASD	GA	EASY	EAIN	EASE	EAA
GAKE	**----**								
GAAM	**.741****	**----**							
GACO	**.510****	**.691****	**----**						
GASD	**.365****	**.544****	**.399****	**----**					
GA	**.564****	**.706****	**.615****	**.841****	**----**				
EASY	**.438****	**.613****	**.466****	**.771****	**.837****	**----**			
EAIN	**.438****	**.555****	**.509****	**.793****	**.841****	**.865****	**----**		
EASE	**.300****	**.407****	**.424****	**.610****	**.640****	**.719****	**.755****	**----**	
EAA	**.426****	**.570****	**.505****	**.785****	**.838****	**.934****	**.946****	**.890****	**----**

H2: There is a significant impact of green accounting on e-accounting activities.

The results of Table (5) and the analysis of the path of the impact of green accounting in electronic accounting activities show that there is a significant effect between Variables, and this indicates that increasing green accounting requirements by one unit contributes to an improvement in electronic accounting activities by (0.910), which in turn leads to a reduction in the standard error to (0.051) and presents a critical value of (17.843). This hypothesis is supported by the calculated value of (F) of (323.045), which exceeds the tabular value of (1.66). It is also observed that the requirements of green accounting contributed to the explanation of (0.702) of the square variation in electronic accounting activities; therefore, the validity of the second hypothesis can be accepted. It can be concluded from this that green accounting plays a crucial role in enhancing the efficiency and effectiveness of electronic accounting activities. Achieving this improvement reflects the importance of adhering to green accounting principles in enhancing accounting performance, which necessitates the integration of these principles into modern accounting practices.

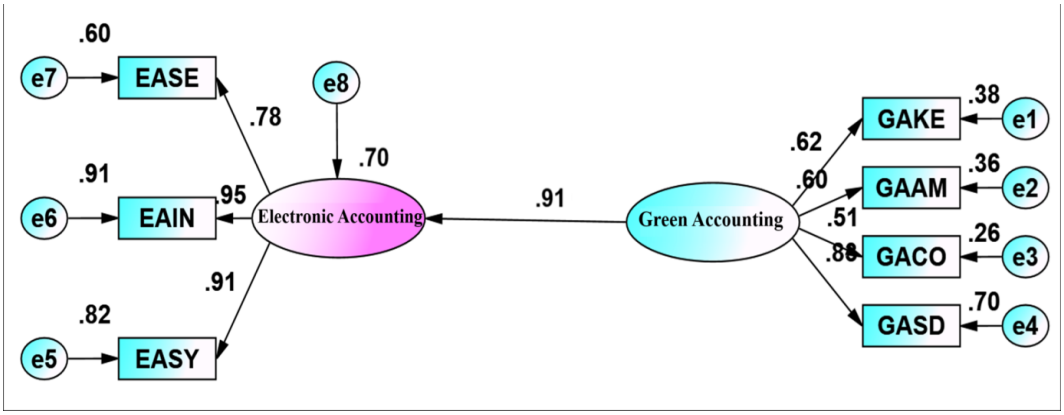

Figure 2. Path Analysis of the Impact of Green Accounting on E-accounting Activities

Table 5. Path Analysis of the Impact of Green Accounting on E-accounting Activities

Path			Standard Weight	Standard Error	Critical Value	F	R^2	Sig.
Green Accounting	<---	Electronic Accounting	0.910	0.051	17.843	323.045	0.702	0.001

Table (6) indicates a significant impact of green accounting requirements on electronic accounting activities, as the results show that the highest explanation reached (0.733) concerning the impact of green accounting requirements on information quality activity. This demonstrates that an increase in green accounting requirements by one unit leads to improvements of (0.363, 0.447, 0.380, 0.662) respectively in the information quality activity. Additionally, the standard error is reduced to (0.040, 0.043, 0.037, 0.051), while the lowest explanation stands at (0.483) regarding the impact of green accounting requirements on service quality activity. This indicates that an increase in accounting requirements by one unit leads to enhancements in its value of (0.241, 0.318, 0.307, 0.494) respectively in the quality of service activity. From this, it can be concluded that the application of green accounting requirements significantly positively influences the quality of information and service quality in electronic accounting activities, underscoring the importance of integrating these requirements into enterprise strategies to enhance overall performance and achieve tangible improvements.

Table 6. Path Analysis of the Impact of Green Accounting Requirements on E-accounting Activities

Path			Standard Weight	Standard Error	Critical Value	F	R^2	Sig.
GAKE	<---	**EASY**	0.369	0.042	**8.786**	85.536	**0.719**	**0.001**
GAAM	<---		0.501	0.045	**11.133**			
GACO	<---		0.352	0.038	**9.263**			
GASD	<---		0.653	0.053	**12.321**			
GAKE	<---	**EAIN**	0.363	0.040	**9.075**	92.008	**0.733**	
GAAM	<---		0.447	0.043	**10.395**			
GACO	<---		0.380	0.037	**10.270**			
GASD	<---		0.662	0.051	**12.980**			
GAKE	<---	**EASE**	0.241	0.057	**4.228**	25.585	**0.483**	
GAAM	<---		0.318	0.061	**5.213**			
GACO	<---		0.307	0.052	**5.904**			
GASD	<---		0.494	0.072	**6.861**			

4. Conclusions and Recommendations

4.1. Conclusions

1. There is a significant correlation and influence between green accounting requirements and electronic accounting activities. This means that by integrating green accounting requirements into the electronic accounting system, companies can accurately measure and evaluate the environmental impact of their activities. This helps identify areas for improvement and reduce negative impacts.
2. The company surveyed is committed to implementing green accounting in a way that enhances the transparency of environmental information provided to stakeholders. Through detailed reports on environmental performance, companies can build greater trust with customers, investors, and the community.
3. The company surveyed is keen to direct its capabilities to the contribution of electronic systems to automating accounting processes, which reduces human error and increases operational efficiency. Incorporating green accounting into these systems can lead to further improvements in efficiency.
4. The company surveyed focuses on meeting environmental legislation through the implementation of green accounting, which leads to compliance with applicable laws and regulations. This, in turn, reduces legal risks and enhances the company's reputation. 5. The company surveyed tends to adopt green accounting practices and integrate them into its electronic systems to ensure a competitive advantage in the market, as consumers and investors tend to support companies committed to sustainability.
5. The company surveyed is committed to providing accurate and up-to-date environmental information through its electronic accounting system, using analysis tools that help management make informed strategic decisions. This enhances the effectiveness of planning and decision-making.

4.2. Recommendations

1. The company under study should develop clear strategies that integrate green accounting requirements into its electronic systems, contributing to the simultaneous achievement of environmental and financial objectives.
2. Invest in upgrading electronic accounting systems to include tools and technologies that support green accounting, such as environmental data analysis software and measurement tools.
3. Continuous training programs should be provided to employees on the importance of green accounting and how to use electronic systems to enhance environmental performance, thus increasing implementation efficiency.
4. Collaboration should be encouraged between the accounting, environmental management, and marketing departments to coordinate efforts and share information necessary to achieve sustainable objectives.
5. The company under study should focus on developing standards and tools for evaluating environmental and accounting performance, which helps measure the actual impact of environmental activities and initiatives.
6. Effective communication with stakeholders, especially investors, customers, and local communities, is essential to foster partnerships and support sustainability efforts.

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