

# The Possibility of Application of the Audit Standard 1010 and the Relevant Standards and Guidelines about Its Application in Jordan

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## Abstract

There wasn't previously interested in environmental issues as in these days, the reason of what companies fouling, and affiliated factories of remnants contribute significantly to the question of environmental chaos, and these remnants through a black mass overshadowed on the three levels of life, the core of the earth and what is owned of water as strategically store, the surface of the earth and all the creatures in addition to the human, the atmosphere which is the surface of our cosmic village, as a result of this situation the problem is exacerbated, and take a new dimension, and stages, it has become necessary that the global actors stand in front of this persist on our planet.

The Standard ISA 1010 came in order to be one of the most important methods that are working to reduce some cases, stop this going too far on the environmental by companies and its affiliates factories.

Where this standard checksum working together to raise the auditors, and opened the way for them, to understand the size and the large responsibility placed on their shoulders towards environmental issues and matters relating to health problems associated with them.

International Standard on Auditing in 1010 is not binding law, and not a system necessary to apply sharply and tough. But it is a bout bell ringing continuously in ear, heart and mind, the owner of origin, the factory Manager, administrators and auditors, that environmental damage is a collective responsibility, must commit with because when you bounce the side effects of the abuse of environmental issues we are the first to suffer them.

**Keywords:** 1010, guidelines, auditing, environmental, international

## 1. Introduction

The standard, or what is known as auditing statement No.1010 the environmental considerations when auditing the financial statements, the researcher will work here full briefing to the standard, in addition to highlighting the interrelationship and overlap other standards that touched the environment subject. In The beginning we have to define the concept of the environment as he deals with the standard checksum 1010, the environment for this standard is the work environment, and the environment surrounding the project, such as lenders, suppliers, customers, and generally also the local community surrounding the project, adding that this standard give great attention to the environment concept from public health and safety angle. Therefore, this standard is one of the ethical standards that contribute to draw a healthy environment for the work of institutions.

Many of the projects emit their toxic waste in rivers and seas, without regard to the safety of these places, preferring to continue to achieve profit opposite destroying this environment, at the time that if I made a comparison between the profits earning and the destruction caused by this waste, we find that the value of this mass is much higher than her profits. This standard came in order to work on stimulating projects to give environmental safety largest position in their management philosophy, this standard is trying to live will the project conscience, and credit this standard in projects that lack a conscience.

Environmental issues have become of great importance to many of the installations, and have a significant impact on the financial structure, these things has become the adoption and measure, and disclosure, of the new responsibilities of management. Especially in developed countries, while in our Arab world subject remains not taking that important, but for Jordan with that he began to adopt accounting standards and audit standards package, but it remains far from the standard 1010 application.

Often environmental matters are not of interest to the administration, or even the legislature, but the Commission audit standards took great importance to this aspect, this research came to highlights the standard checksum on giving great importance to the environment when auditing the financial statements.

It must be pointed to the “environmental performance report,” a separate report on the financial statements, where Onsite three parties information about the entity’s commitments to environmental aspects, policies and objectives in this area, and its achievements in the relationship between the project operations, environmental risks and quantitative information about their environmental performance management .

### *1.1 Environmental Importance Subject from Auditing Point of View*

We can’t overlook the significant impact of environmental matters on the financial statements, where the measurement of environmental matters and disclosure it became the management responsibility, When environmental issues are important to the facility, there may be a risk of the existence of material misstatement, including inadequate disclosure in the financial statements arising from such things, here, the auditor should take into account environmental matters when auditing Financial Statements.

This statement provides an assistant to the audit process through:

Clarifying questions checker may take into account when getting to know the nature of the entity’s business, including an understanding of the control environment at the facility, the procedures of control and environmental point of view.

This statement does not establish any fundamental principles or radically new procedures, but the purpose is to assist the auditor, and the development of good practices, by providing guidance on the application of international standards to scrutinize the cases of the fact that environmental issues are important for the financial statements of the facility, how the fact that none of the audit procedures described in this statement ..

### *1.2 The Problem of the Study*

Environmental aspect is the most important aspects of the world, which gives it a great deal of attention is due to the serious damage to the environmental sector in recent times as a result of industrial pollution. For the importance of environmental information to be disclosed in the financial statements of the companies the cement industry and the suffering people of the Alfhees City of Jordan, the problem of the study take us to consider the following questions:

- 1). The need to study the impact of environmental information on the Jordan Cement companies?
- 2). What are the disclosures required was minimal to know the degree of the impact of such information on the financial statements

### *1.3 Objectives of the Study*

The objectives of the study to clarify the effect of influencing the Jordan Cement manufacturers of environmental information as well as to find out what is required and environmental disclosures in the financial statements and their effect on the behavior of users lists.

### *1.4 The Importance of Studying*

The importance of the study through scientific contributions that may be provided to many of the following parties:

- Researchers in the field of environmental accounting and investors by identifying the most significant disclosures that affect the stock price traded on the stock market for companies.
- Workers in the stock market through variables knowledge to be interest, whether financial or otherwise, which could affect stock prices.

## **2. Previous Studies**

### *2.1 Arabian Studies*

**Al-Rahahalh, 2011 Study, entitled “The practice of the Jordanian Accounting Office for environmental control.”**

This study aimed to identify the Jordanian accounting office actual practice for environmental control of entities subject to supervision by defining statement objectives of this oversight, scope and availability requirements and how to estimate their results and provide the requirements of reporting on the elements contained in these reports. And distributed a questionnaire on the auditors in the office center and the most important finding is that there is confusion among workers in the Cabinet about who does environmental control whether the

Environment Ministry or the subject or the accounting office or all of these parts together, and the prevailing view that all these actors make. Also development the environmental control directorate and performance in the office, which is composed of four employees only, and this staff is not enough, in addition they lacked training, it turns out that the environmental control requirements of the office in medium degree, and environmental control objectives by the office are not different on the recognized environmental goals, the degree of awareness was medium.

**Abdallah, 2010 study, entitled “The Environmental Survey and Environmental Review to Ensure Sustainable Industrial Development.”**

This study was presented as a working paper to the National Conference of the Sudanese industry (towards a comprehensive industrial development), where Abdullah pointed to the need for a comprehensive environmental survey on the basis of indicators in order to determine the level of environmental sustainability and promote development rules. The study also pointed to the importance of environmental performance audit (Environmental Impact Assessment) in order to determine the size of the quantitative and qualitative stress that occurs to the environment and resources, whether it was deteriorated or polluted, by reviewing the policies, programs and activities of the projects of economic and industrial installations to check the efficiency, effectiveness and commitment to the regulations and standards that this performance controllers.

**Alqotaih and Sulaihat, 2009 study, “The Proposed Role to the Accounting Office Auditors in Monitoring the Activities with Environmental Perspective.”**

This study aimed to release the proposed role of the accounting office and his auditors assimilate in the commitment to public standards of environmental control and general standards that apply to all auditors, although these standards similar to the general standards of auditing issued by the American Institute of Accountants, also similar to the government audit issued by the accountant office standards year in America.

## *2.2 Foreign Studies*

**Radu, 2012 study, entitled “Internal Audit, Governance and Institutional Performance Tools in Romanian Companies.”**

The study noted that the internal audit function of effective management must help to complete their tasks toward governance and internal auditors extend with their duties for environmental aspects, which contributes to reduce stakeholder pressures on environmental work and affect the company's performance positively and increases the confidence of the information disclosed. And the researcher adopted in this study on the quantitative analysis using multiple linear regression model. The study found a range of results, including: that the proper management of human and material resources can be done through several methods, including the internal auditors audited the environmental aspects of the company, which in turn contributes to the improvement of their performance.

**Morasis and Benito, 2008 study, entitled “ Environmental Internal Audit based on Enterprise Risk Management: A Case Study.”**

This study focused on the importance of the environment internal audit in providing a logical assertion that environmental policy is an efficient and effective in protecting and improving the environment. The study also pointed out that the environmental management system requires continuous follow-up by trained professionals have the necessary knowledge, knowledgeable and aware of the methodologies used in the company, and the study confirmed it also can be the internal auditor to do so. The researchers in this study using the case study method to discover the advantages and disadvantages of the Environmental Audit model - Enterprise Risk Management -. The study recommended the need to strengthen the efforts of institutions to create more committed to managing the environment.

Perhaps the most important characteristic of this study from its predecessors it focused on clarifying the impact of the disclosure of environmental information in the reports and financial statements on the behavior of stock prices of companies that Jordan Cement industry.

## **3. Hypotheses**

Can be formulated the following hypotheses:

There is no statistically significant relationship between the disclosure of environmental information in the published financial statements and between traded stock prices in the stock market for Jordanian cement industry companies. Can't put a frame to determine the impact of environmental information degree on the stock market.

#### 4. Data Analysis and Hypothesis Testing Methods

You will use statistical methods to analyze data to examine the impact of the application of international auditing standard 1010 on traded stock prices for Jordanian Cement Industry companies in Stock Exchange. It will be as follows:

- 1). Descriptive statistics and analytical methods: such as measures of central tendency, dispersion measurements & calculate the frequencies and percentages.
- 2). Simple and multiple regression analysis, which will rely on the value of calculated (t) to reject or accept the assumptions and relying on statistical programs prefabricated SPS Service.

##### 4.1 Environmental Audit

Environmental Audit has become increasingly common in some sectors. The environmental audit term has different and wide meanings. And can be made by external or internal experts “sometimes includes internal Auditors” as the facility management direction. In practice, there is a multidisciplinary qualified to conduct environmental audits people. And often performed work by a team of several disciplines. Typically, the environmental audits are conducted at the request of administration for the purposes of internal utilization. The audit addressed many topics, including the contamination of the site. Or commitment to environmental laws and regulations.

The financial statements Checker property may see, using environmental audit findings as evidence occasion. In this case, the auditor must decide whether the environmental audit meets the assessment standards which International Standard for Auditing contain (610 taking into account the internal audit work) or the International Standard Auditing (620 The benefit from experience work), and important metrics that are taken into account, which are:

- The impact of environmental audits results on financial statements.
- Efficiency and skill of the environmental audit team, and auditors objectivity, especially when their selection by facility staff.
- The environmental audit scope, including management’s responses to the recommendations resulting from the environmental audit, and how to make sure of that.
- The necessary professional care undertaken by a team of executing at the Environmental Audit.

##### 4.2 Internal Audit

In case of an internal audit job in the company, the auditor should observe whether the internal auditors detached environmental aspects of operations at the facility as a part of their activity. The audit should observe the appropriate benefited from their work for the purposes of the audit, and the standards application which contained in International Standard Auditing 610.

##### 4.3 Administration Representations

The International Standard requires (580 Administration Representations) that the audit gets written representations from the management about the substantive matters of the financial statements, convincing but not critical, so he wants the auditor to obtain specific representations that the administration:

- 1). Not aware of any obligations or substantial likelihood of arising from environmental matters, including those resulting from illegal acts, or it could be illegal.
- 2). Not aware of any other environmental matters have a material effect on the financial statements.
- 3). In the case of brief them on such matters; they may voiced them properly in the financial statements.

#### Reporting

When he configure his opinion on the financial statements the auditor takes into account whether the effects of environmental matters have been treated properly, or has been disclosed in accordance with the framework of appropriate financial reports. In addition, the auditor read any other information included with the financial statements in order to identify any significant differences, for example concerning environmental matters.

The administration estimates Unconfirmed things. And disclosed in the financial statements, are also key issues that determine the effects on the auditor’s report. References may infer the existence of important things are uncertain, or that the disclosure was not appropriate, because of the environmental issues, there may be circumstances that lead to the diligent checker that the imposition of continuity is no longer appropriate. And exhales International Standard on Auditing (700 Auditor’s Report and financial statements) International

Standard on Auditing (570 continuity) detailed guidance for auditors in such circumstances.

As was explained in paragraph k, this statement provides practical help for auditors to identify and address environmental issues through their audited financial statements. This evidence, generally applicable by the auditors of the public sector through their scrutiny of the country in the financial statement.

As also in the public sector, the Government's own of auditors of financial statements or other public sector enterprises; they may need to take into account the estimated scale any obligations or possibilities for environmental compensation and disclosure.

In some countries, it may be binding for public sector auditors to report cases of non-compliance with environmental directives that have been discovered through the process of auditing the financial statements, regardless of whether the cases of non-compliance with this material effect on the financial statements of the entity, or not.

Also, the government's responsibilities include compliance with laws and regulations relating to environmental matters monitor. In particular, this observation will be the responsibility of the agency or specific agencies in the public sector and in doing audited financial statements for such an agency has the auditor needs to note, for example, to impose controls on wages, fines and methods of collection of these fines. For the cases that have not been decided upon, there may be a need to take into account the estimate and measure any obligations or possibilities, and disclosure:

- To know the nature of the entity's business in the exhibition sector significant environmental risk, something important in order to know the impact extent that will be influenced by these risks on the financial statements.
- As well as the auditor should be fully aware of the regulations applicable to established environmental laws.
- Is their any materials used in the facility or products in their production processes, which are part of the scheme gradually required under legislation.
- The auditor actions that organizations and official bodies do its job to the fullest so that monitors the work of the facility.
- Ensure that scheduling regular initiatives, or to put an end or compensate environmental damage, or to address the maintenance of renewable and non-renewable environmental resources.
- The auditor should ensure that the facility was not exposed to financial penalties as a result of leaving environmental regulations and laws, or it was in the case of a legal dispute about the environmental issue.
- Is there insurance coverage for environmental risk to the facility.

### **Control Environment and Control Procedures**

1. What is the management philosophy and its special operating style in environment control overall (evaluated by the auditor, based on his knowledge of the nature of the entity's business in general).
2. The facility structure operating includes responsibilities defining, containing separation between duties, to certain people for environmental control.
3. Ensure that the facility environmental information system, based organizers requirements or to assess the facility itself to environmental hazards.
4. The auditor to make sure that the facility is committed to running the environmental management system, and if so, would you have been ratified on this system by the independent certification body? Examples of approved standards for environmental management systems, is the international standard 14001, and Union management and auditing plan.
5. Is the property voluntarily publishes an environmental performance report? Though it is true it has been to ensure the authenticity of the report by a third party, neutral and independent.
6. The auditor should understand the regulatory procedures to identify and assess environmental risks.
7. Do we have established control procedures to deal with complaints relating to environmental matters, including health problems and provided by the firm or employees of a third party.
8. The auditor should ensure that the entity has control procedures to make sure the deal properly with hazardous waste, and the method of disposal, within the laws and regulations related to environmental matters requirements.
9. The auditor must ensure that the facility has the control procedures to identify and assess the relevant products

and services established environmental risks, and the receipt of the appropriate information to customers about preventive measures on environmental issues.

As for the administration to know the existence of the impact of environmental matters, risks inherent in them, on the financial statements of the entity must ensure the following:

- What are the risks of the obligations that arise as a result of contamination of the soil or groundwater or surface water?
- What are the risks obligations arise due to air pollution?
- Any complaints from employees or third parties, have not been resolved, related to environmental matters.

### **Main Considerations for the Auditor to Environmental Matters**

Audit of Financial Statements is designed to enable the auditor to express an opinion about whether the financial statements have been prepared in all key areas, according to the framework of specific financial reports. (International Standard on Auditing 200, paragraph 2):

- 1). The auditor's opinion on the financial statements taken as a whole, and not about a particular district, and the auditor when he planned, performed audit procedures, evaluating and reporting the results, be aware that the non-compliance of established laws and regulations may materially affect the financial statements. However, auditing can't detect non-compliance with all laws and regulations, especially with regard to the commitment of the established environmental laws and regulations; the auditor purpose is not planning to detect any possible violation of the laws and regulations of the environment.
- 2). The need to take environmental matters while auditing the Financial Statements into consideration, in some cases, there may be the need to rule on certain audit procedures, but in other cases, the auditor uses professional diligence to determine the nature, timing and extent of specific actions that it considers necessary, for the purpose of obtaining evidence is sufficient and appropriate evidence, that the financial statements are not materially false, and in the case of not having the auditor of professionalism to perform these procedures may need to seek technical advice from specialists, Lawyers, engineers and environmental experts others.
- 3). The conclusion that an enterprise's operations are consistent with the laws and current environmental regulations require technical skills of experts, environmentalists the auditor do not own, as well as the fact that an event or a particular circumstance grew to the auditor attention is considered a violation of the laws and regulations of the environment, is a legal decision outside the auditor finished possibilities.

Environmental matters and their impact on the financial statements for the purposes to define environmental matters, including the following:

- 1). Initiative to prevent or cancel or address environmental damage, or dealing with the maintenance of possible sources identified and non-identified as possible (such initiatives may be required by environmental laws and regulations or under a contract, or may be voluntarily).
- 2). The consequences of violation of laws and regulations of the environment.
- 3). Consequences of environmental damage occurred to others or to natural sources.
- 4). The consequences of alternative obligations imposed by law (for example, reasoned commitment to compensation by the former owners).

Examples of environmental matters affecting the financial statements:

- # Failure to comply with the legal requirements relating to environmental matters, or get rid of the emission or waste, or a change in the law retroactively, which requires therapeutic or delegated or legal costs accrued.
- # Some installations, as extraction industries (oil and gas exploration or mining), or chemical industries, or waste management companies may incur environmental commitment as the product of an accidental directly from their core business.
- # Constructive obligations arising from voluntary initiatives, for example, has been diagnosed facility that polluted the land, and with the absence of a legal requirement, it may decide to address the pollution because of their interest in the long-term reputation and its relationship with society.
- # You may need a facility to be disclosed in the notes to the existence of a possible commitment to respect of expense environmental matters can not be reasonably estimated.

Until the date of publication of this statement, there is little documented accounting standards internationally was

the mother country, exposed clearly to the issue of recognition and measurement and disclosure of the consequences arising from environmental matters in the financial statements, however, the current accounting standards provide, in general considerations appropriate also be applied when recognition and measurement and disclosure of environmental matters in the financial statements, for example, IAS 1010 about (the possibilities and incidents occurring after the balance sheet provides general considerations that apply to the adoption and disclosure of losses loaded with history, including losses resulting from the consequences of environmental matters.

### **The application of the Auditing International Standard (310)**

Knowing the nature of the entity's business.

# Paragraph 2 of the Auditing International Standard 310 requires an understanding of the events, transactions and practices of environmental matters that may have a significant impact on the financial statements and the audit process.

# Checker takes into account the sector in which they operate established within it, where it may be an indication of the possibility of the existence of obligations and environmental possibilities, there are certain sectors, by nature, and they tend to exposure to significant environmental risks. It is including the chemical industry, oil and gas, pharmaceutical industry, mining, utilities sector.

### **In general, any facility is:**

1. Are subject to a large degree to the environmental laws and regulations.
2. Possess, or have a warranty on contaminated sites of former owners "Alternative Obligations".
3. Have run operations:
  - May cause soil and groundwater contamination, or contamination of surface water, or air pollution.
  - Use of hazardous substances.
  - Create or produce hazardous waste.
  - Has negative effect on customers, employees or people who lived next to the company's sites.

The application of the Auditing International Standard 400 and "risk assessment and internal control."

This section of the statement provides additional guidance on the application of certain aspects of the Auditing International Standard 400 by explaining the relationship between environmental matters and models of audit risk. It also provides more obvious examples of environmental matters that can be observed by the auditor and relating to:

- Inherent risk assessment.
- Accounting system and internal control system.
- Control procedures.

### **Risks Inherent**

Auditor uses professional diligence to assess factors related to grade Khater inherent in developing the overall audit plan, environmental risks Examples of financial statements level

1. Commitment risk costs arising from the legislative or contractual requirements.
2. The potential effects of specific environmental requirements by customers in the case of the auditor's belief that environmental risks are an important part of the inherent risk assessment; it will have to link this estimate with balances important accounts and a transaction-level assertion when he put the audit program (the international standard for accurate 400 paragraph 11).

### **Control Environment**

The issue of environmental management systems standards by the International Organization for Standardization 1401 Environmental Management Systems-Specification with guidance for how to use them, issued by the International Organization for Standardization-Geneva in 1/9/1996 and requires specification of the participating organizations to develop and apply the structured methodology for the management of significant environmental aspects. International Standard also participated on Auditing 400, paragraph 19 to apply conditions similar to those mentioned in paragraph 24 of this statement on the need for the auditor to understand the control environment includes factors to obtain an understanding of the control environment related to environmental matters.

- Perform the functions of the Board of Directors and its committees relating to environmental controls of the facility.
- Management philosophy and the method of operation and its approach to environmental issues, the organizational structure of the facility, and methods of assigning authority and responsibility to deal with the operating functions of environmental regulatory requirements at the facility.
- Management control system, inclusive of the internal audit function, the internal audit function, and conduct environmental audits - paragraph 45 of this statement.

In the case of an entity set environmental controls, the auditor also inquires about people supervisors of these controls in order to determine if any have been identified environmental matters may have a material effect on the financial statements.

The possibilities of a checker to get an understanding of control established on environmental matters may have access to the environmental performance report, if any, where disclose this report often obligations and environmental policies of the facility, the main environmental controls.

### **Control risk**

After receiving his understanding of the accounting system and internal control system, the auditor may need to study the impact of environmental matters at the risk of self-censorship. The application of the International Standard on Auditing No. (250 observances of laws and regulations when data audits), including:

- Laws and regulations that impose obligations for compensation arising from past incidents of environmental pollution.
- Outstanding supervision pollution laws.
- Emission control laws.
- Waste disposal laws.

The changes in environmental legislation could have significant implications for the factory activities checker is not responsible and can not be longer in charge, for the prevention of non-compliance with environmental laws and regulations, as well as already mentioned in paragraph 9, the discovery of the possibility of a breach of laws and regulations are usually beyond the skills professional judgment, however, the audit conducted in accordance with international standards on auditing planned and implemented with a sense of professional doubt, aware that the audit may reveal conditions or incidents that could lead to questions as to whether the entity is committed to the relevant environmental laws, and that non-compliance can be 'n lead to a material misstatement in the financial statements.

### **Core procedures**

The application of the Auditing International Standard (620 to take advantage of the expert's work). Auditor takes into account the estimated levels of risk inherent risks and censorship. Fundamental procedures include obtaining evidence through inquiry of management responsible for preparing the financial statements, and those responsible for preparing the financial statements of staff, is responsible for environmental matters staff, the auditor may need to study the benefit from the work of environmental experts.

The use of professional diligence has become more important because of the number of outstanding difficulties approval of measuring the consequences of environmental matters on the financial statements, for example:

- There is often a significant time lag between the occurrence of the effectiveness with which the cause of environmental issue, and the discovery by the facility and the competent regulatory authorities.
- The accounting estimates may not have a historical precedent, or it may be difficult or mysterious, and consultation with an expert may be necessary to assess the impact of these laws and regulations on the values of certain assets.
- The obligations that may arise for reasons unrelated to the outcome of legal or contractual obligations.

May draw the attention of the auditor is evidence to suggest the existence of a risk that the financial statements may be significantly distorted due to environmental matters and examples of the following circumstances:

- There are reports show significant environmental problems, prepared by experts in the environment, or internal auditors, auditors or environmentalists.
- Violation of environmental laws and regulations, which have been observed in correspondence with or issued by the competent agencies.

- Introducing established name in the record or made public a plan, to repair the contaminated soil, if any.
- Comments media about the relationship established important environmental issues.

Management is responsible for accounting estimates in the financial statements and management require technical consultancy from professionals such as lawyers, engineers and other environmental experts to assist them in the development of accounting estimates outstanding environmental matters and disclosure. Such experts may be involved in the various stages of the process of developing accounting estimates and disclosures, including assisting management.

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