

Exploring the Role of Green Accounting in Developing the Accounting Performance of Banks Through the Mediating Role of Banking Excellence

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Abstract: The purpose of the current research is to explore the role of Green Accounting, represented by (Environmental Accounting Disclosures and Environmental Performance Measurement), in Developing Accounting Performance of Banks, which is characterized by (Accuracy, Transparency, and Accountability), through the mediating role of Banking Excellence, measured through three dimensions (Leadership Excellence, Service Excellence, and Knowledge Excellence) among a sample of employees at River Bank - Babylon Branch, to address the research problem formulated as the question (Can Green Accounting be used to Develop Accounting Performance of Banks through the mediating role of Banking Excellence among employees at River Bank?), Therefore, to measure the research variables, a descriptive analytical approach was adopted, relying on a questionnaire to collect the necessary data for analysis, where (150) questionnaires were distributed, of which (137) were retrieved, of which (7) were damaged, and (13) were not retrieved, and (130) were valid for analysis, which indicates that the response rate reached (86.67%), and to obtain significant results, two popular packages were adopted, namely (SPSS & AMOS.V.29), to analyze the results and provide the best outputs, Therefore, the research yielded multiple results, the most important of which is the existence of a meaningful correlation between Green Accounting and Developing Accounting Performance of Banks and Banking Excellence among employees. The bank, and this in turn contributed to the bank's focus on embracing priority employees in presenting outstanding ideas through the innovations and creativity they offer in addressing the problems faced by the bank. The research also provided several recommendations, including the necessity for the bank to adopt methods and tools that enhance the performance of its employees through providing training programs that contribute to strengthening their capabilities and skills in presenting a clear vision about the

problems faced by the bank. Based on the nature of the employees' analysis of these problems, they offer creative and innovative alternatives to address the proposed issues.

Keywords: Green Accounting, Developing Accounting Performance of Banks, Banking Excellence, Rafidain Bank.



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Introduction

Due to the intense competition among business organizations in offering their products and services in the current era, coupled with changing customer trends, organizations—both commercial and service-based—are required to work on adapting to changes and developments in the environment they operate in, in terms of competition intensity and responsiveness to the evolving needs and requirements of customers. Many organizations have shifted to working in an outside-in manner, focusing on customer perspectives in the development and delivery of their products and services, reflecting a belief in a work philosophy based on the resources and capabilities they possess. As part of their effort to achieve unique features for the beneficiaries of their services and products, and to maintain their competitive capabilities in a fast-paced market for market innovations, technological, intellectual, and administrative advancements (Abdul Hamid & Hussein, 2022), this has increased the importance of Green Accounting, which represents a fundamental pillar in both academic and professional circles, on which banks rely to develop a culture of excellence for achieving corporate excellence, which in turn contributes to Developing Accounting Performance of Banks (Zik-Rullahi & Jide, 2023).

And in this context, Banking Excellence plays an important role in improving the relationship between Green Accounting and the Developing Accounting Performance of Banks, as Banking Excellence is not only defined by providing creative and distinctive banking services, but it expands to include fulfilling commitments and environmental and social standards (Zhang et al., 2022), which contributes to an institutional identity that adds value for customers. On the other hand, banks that achieve integration between the concepts of Green Accounting and the strategies they follow to achieve Banking Excellence achieve high levels of creativity, which in turn leads to the development of accounting performance and increases the added value for customers and investors (Banani & Sunarko, 2022; Putri et al., 2024).

Part One: Research Methodology

First: Research Problem

The banking transaction interface has undergone rapid transformations that have directly and indirectly affected its internal and external systems worldwide, compelling banks to seek effective means and tools to face the increasing competitive challenges through developing banking services and achieving excellence. As a result of the rapid developments in banking, there has been an increase in reliance on technology, which has contributed to the expansion of the banking sector's activities at the international level, which in turn has directly reflected on the increase in problems, leading to the need to reconsider internal banking operations and reorganize ideas due to the risks that banks may face currently and in the future. On the other hand, during their transactions, banks have focused on achieving sustainable development goals to evaluate and improve accounting performance, which in turn requires directing employees to strengthen Green Accounting practices and achieve Banking Excellence based on excellence (leadership, service, and knowledge). From here, the research problem was formulated in a question on (Can Green Accounting be used to develop the accounting performance of banks through the mediating role of

banking excellence among employees at River Bank?), and to address this problem, several sub-questions were formulated, which are:

1. What is the level of adoption of Green Accounting by employees in the bank?
2. To what extent do employees achieve Banking Excellence through the adoption of (Leadership Excellence, Service Excellence, and Knowledge Excellence) in light of the available potential in the concerned bank?
3. What is the extent of the direction the concerned bank seeks to achieve through the application of Accuracy, Transparency, and Accountability to develop the bank's financial performance?
4. Can employees be directed to achieve Banking Excellence to ensure the improvement of the nature and type of the relationship between Green Accounting and the development of the bank's financial performance?

Second: The Importance of Research

The importance of the current research lies in highlighting the importance of Green Accounting in developing the accounting performance of the banking sector through achieving Banking Excellence, and this, in turn, reflects several important aspects, which are:

1. Focusing the research on enhancing environmental sustainability and social Accountability by integrating Green Accounting practices into improving the image and reputation of the banking sector, thereby gaining the trust of investors and customers.
2. Building and improving the accounting performance of banks by focusing on raising resource efficiency and reducing negative behaviors, which helps in mitigating environmental damage.
3. Focusing on enhancing Banking Excellence to ensure Developing Accounting Performance of Banks by adopting Green Accounting practices and achieving innovation and development in the banking services provided.
4. Providing a comprehensive understanding of the tools and equipment that bank employees can invest in to achieve Green Accounting and Developing Accounting Performance of Banks based on the mediating role of banking differentiation, which contributes to providing practical and scientific recommendations to banks regarding the tools through which banking performance can be improved.

Third: The Objectives of Research

The objective of the current research is to explore the role of Green Accounting, represented by (Environmental Accounting Disclosures, and Environmental Performance Measurement), in Developing Accounting Performance of Banks, which is characterized by (Accuracy, and Transparency, and Accountability), through the mediating role of Banking Excellence, which was measured through three dimensions (Leadership Excellence, and Service Excellence, and Knowledge Excellence) among a sample of employees at River Bank, as the research also aims to achieve several other objectives, which are:

1. Determining the extent to which employees in the bank adopt Green Accounting.
2. Identifying the extent of Banking Excellence that employees achieve through adopting (Leadership Excellence, and Service Excellence, and Knowledge Excellence) in light of the available opportunities in the relevant bank.
3. Identifying the extent of the direction that the relevant bank seeks through applying Accuracy and Transparency and Accountability to achieve development in the bank's accounting performance.

4. Statement on the possibility of directing employees to achieve Banking Excellence to ensure the improvement of the nature and quality of the relationship between Green Accounting and the development of the bank's accounting performance.

Fourth: Hypothetical Outline and Hypothesis Development

The purpose of this section is to construct a hypothetical diagram to address the research problem and achieve the objectives through which it seeks to identify appropriate alternatives to develop solutions to this problem, as well as highlight the role and nature of the relationship between the variables. Accordingly, Figure (1) illustrates the hypothetical diagram of the research in light of the following variables:

Independent variable: Green Accounting, which includes two dimensions: Environmental Accounting Disclosures and Environmental Performance Measurement. The scale (Ahmad et al., 2025) was adopted to measure this variable.

Mediating variable: Banking Excellence, which was measured across three dimensions: Leadership Excellence, Service Excellence, and Knowledge Excellence. The scale (Al-Shobaki & Naser, 2016) was adopted to measure this variable.

Dependent variable: Developing Accounting Performance of Banks, which includes three dimensions: Accuracy, Transparency, and Accountability. The scale (Dissaro & Sukwatanasinit, 2023) was adopted to measure this variable.



Figure (1) Hypothetical Research Outline

Source: Prepared by the Researchers

Based on the construction of the hypothetical outline, several hypotheses can be developed:

H1: There is a significant correlation between green accounting and banking excellence.

H2: There is a significant correlation between green accounting and developing accounting performance of banks.

H3: There is a significant correlation between banking excellence and developing accounting performance of banks.

H4: There is a significant effect of green accounting on banking excellence.

H5: There is a significant effect of green accounting on developing accounting performance of banks.

H6: There is a significant effect of banking excellence on developing accounting performance of banks.

H7: There is a significant effect of green accounting on developing accounting performance of banks through the mediating role of banking excellence.

Fifth: Research Sample

Represents the research community at the River Bank Bank - Babylon Branch as one of the government-approved banks in Iraq, as River Bank Bank was established by Law No. (33) of 1941 and began its operations on 19/5/1941 with a paid-up capital of (50) fifty thousand dinars. The bank went through multiple stages during its historical journey, first as the first national bank to practice commercial banking among many foreign banks, then gradually expanding within the country, and later going through multiple merger stages that began in 1964, involving commercial banks that were operating in Iraq. In 1974, they were unified with River Bank Bank, which became the only commercial bank in Iraq. It continued to operate independently in the field of banking until 1988, which saw the establishment of another government bank, River Bank Bank, which began its operations with branches of River Bank Bank that transferred their activities to it. In 1998, the bank witnessed a new development.

The research sample included employees of River Bank Bank - Babylon Branch, as (150) questionnaires were distributed, of which (137) were retrieved, with (7) damaged ones, and (13) unretrieved ones, leaving (130) suitable for analysis, indicating that the response rate reached (86.67%).

Part Two: Theoretical Aspect

First: Green Accounting

1. The Concept of Green Accounting

Green Accounting works to absorb the environmental costs imposed within its external operations, allowing companies to make more accurate and objective decisions. By integrating these costs, companies can gain a comprehensive understanding of their operations and identify suitable opportunities for improving efficiency and reducing costs (Ahmad et al., 2025: 246). argue that (Sudarminto & Harto, 2023: 630) Green Accounting represents a practice aimed at measuring and reporting environmental costs and benefits during the organization's use of its operations. state that (Herny & Herawaty, 2024: 152) Green Accounting contributes to enhancing Transparency by focusing on reporting environmental performance and building greater trust with stakeholders, particularly investors and customers. This helps companies comply with environmental sustainability laws and regulations, thereby reducing environmental risks.

As Green Accounting represents a computing system aimed at integrating environmental factors into financial reports, by measuring and evaluating the environmental costs and benefits related to corporate activities (Rahman & Islam, 2023: 69433), it contributes through documenting the environmental impact to enhancing companies' capabilities to improve environmental performance and make positive decisions that support sustainability. This leads to strengthening Transparency with stakeholders, which improves companies' ability to build a positive reputation in targeted markets (Lusiana et al., 2021: 5625). argue that (Singh et al., 2022: 764) Green Accounting represents a computing system aimed at integrating environmental factors into financial reports, which helps companies measure their environmental impacts. This accounting includes evaluating the environmental costs and benefits arising from business activities, enabling companies to make informed decisions that support sustainability. As Green Accounting enhances Transparency with stakeholders and helps improve environmental performance, it ultimately leads to strengthening the company's overall image.

Green Accounting requires strong commitment from company management, as it must be part of the company's culture and overall strategy. By adopting Green Accounting practices (Saputra et al., 2021:85), companies can enhance their operational efficiency and reduce costs, leading to long-term financial benefits (Riipa et al., 2025:405). As public awareness of environmental issues increases, Green Accounting is gaining greater importance in the business world, where it is considered essential for achieving sustainability and ensuring a better future for future periods (Dwianika et al., 2023:451).

Green Accounting is essential in an era where there is increasing focus on sustainability and environmental protection (Putra et al., 2024:142), as it plays a vital role in promoting economic sustainability by encouraging companies to reduce their environmental impact and improve performance (Indriastuti & Mutamimah, 2023:257), by integrating environmental costs into financial reports, Green Accounting enhances companies' understanding of their real costs, which helps them make informed decisions (Gonzalez & Peña-Vinces, 2023:9520). And argues that (Marota, 2024:90) Green Accounting contributes to improving corporate reputation, as commitment to sustainability attracts customers and investors who are concerned about environmental issues, and this improvement in overall image can lead to increased sales and profits (Zulfikar, 2024:1740), in addition to this, Green Accounting contributes to compliance with environmental regulations, thereby reducing legal risks (Indarto & Ani, 2023:75).

From the foregoing, it can be said that Green Accounting represents a combination of tools and practices aimed at promoting environmental sustainability to ensure improvement in corporate performance and informed decision-making and enhancing corporate reputation.

2. The Importance of Green Accounting

Green Accounting gains its importance through emphasizing the adoption of sustainable practices that contribute to environmental preservation and building a strong reputation, which enhances its competitive capabilities and grants it the ability to address weaknesses by encouraging employees in companies to be creative, improve these processes, and reduce environmental impacts (Zik-Rullahi & Jide, 2023: 61), as well as this importance can be identified in the following:

- a) Improving financial performance: By identifying environmental costs, companies can improve operational efficiency and reduce expenses, leading to better financial performance (Chukwuma-Eke et al., 2021: 810).
- b) Compliance with regulations: Green Accounting helps companies comply with environmental systems and regulations, reducing legal risks.
- c) Achieving competitive advantages: Companies that adopt sustainable practices have a greater opportunity to attract customers and investors who are interested in sustainability.
- d) Innovation Enhancement: Green Accounting encourages the development of new solutions and more resource-efficient techniques (Dhar et al., 2022:72).
- e) Environmental Sustainability: Green Accounting works towards achieving economic, social, and environmental sustainability by reducing costs and increasing efficiency.
- f) Transparency and Trust Enhancement: Green Accounting enhances the trust of investors and customers by providing credible and reliable information regarding environmental commitments, thereby contributing to improving the company's image (Susanti et al., 2023:323 ; Okpo et al., 2024:3).

3. Green Accounting Practices

Green Accounting can be measured through several practices, which are (Ahmad et al.,2025):

- a) **Environmental Accounting Disclosures:** Environmental Accounting Disclosures refer to the financial and non-financial information that companies provide about the impact of their operations on the environment (Mondal et al.,2023:388). These disclosures aim to enhance Transparency and accountability to stakeholders, thereby helping to improve the company's image and reputation (Efunniyi et al.,2024:1598). These disclosures include pollution costs, natural resource use, and waste management measures, enabling investors and the community to assess the company's environmental performance (Ratmono et al.,2024:47).
- b) **Environmental Performance Measurement:** Environmental Performance Measurement is the process of evaluating the extent to which economic activities impact the environment (Aggarwal & Agarwala,2023:2353). Environmental Performance Measurement helps companies identify areas for improvement and make informed decisions to promote sustainability (Kalinin et al.,2024:27). It also contributes to achieving environmental goals and strengthening companies' commitment to global environmental standards, ultimately leading to improved financial performance and meeting stakeholder expectations (Galeazzo et al.,2024:115).

Second: Banking Excellence

1. The Concept of Banking Excellence

The business world today is witnessing intense competition, the acceleration of work and globalization, which in turn imposes challenges to provide advanced services that align with customer desires and needs (Saridakis et al., 2024: 600), and amid this development, organizations have become required to seek deeper philosophies and broader visions, based on choosing fields that ensure their differentiation in performance (Maiya & Aithal, 2023: 105), as excellence for banking institutions represents the ability to provide services in an innovative and different way from other competitors (Abdul Hamid & Hussein, 2022: 38). And believe that (Abbas et al., 2024: 703) banking institution excellence represents all the actions and activities of every individual who enhances and strengthens achievement within the organization and includes many work forces that form the structures of the organizations. As it is seen, it is the continuous superiority of organizations in their best practices in performing tasks and their relationships with customers and stakeholders, characterized by interaction and support, enabling them to surpass competitors and identify strengths and weaknesses (Bag et al., 2024: 1371). Thus, organizational excellence is a necessity among the necessities of administrative development to enhance performance and its levels, as it allows improving the skills and capabilities of employees and administrative leaders (Fekadu et al., 2021: 2), which in turn drives the development of capabilities and skills, requiring effective organization that is characterized by team spirit, motivation, innovation, and competition, so that every individual working feels that the organization belongs to them. This, in turn, leads employees to exert their energies and efforts and give their best for the organization's excellence and success (Thatrak, 2021: 128).

Banking Excellence refers to the superiority and uniqueness that the organization enjoys in all aspects of administrative, organizational, human, and institutional management. Thus, it is the best administrative practices that make it excel over competitors and enable it to provide the best services and products, increase added value, and achieve sustainability by identifying strengths and working on developing them, as well as identifying weaknesses and working on addressing them to maintain institutional excellence (Eskaf & Hassan, 2024: 214). And state that (Ivascu et al., 2022: 300) Banking Excellence represents the ability of banks to provide services that surpass the services offered by competitors in the same industrial sector, which in turn contributes to building a deeper understanding of customer requirements and adapting to events in targeted

markets through achieving sustainable success and building a positive reputation and image among targeted customers and investors (Adewusi et al., 2024: 416).

From the foregoing, it can be said that Banking Excellence represents the scope through which the bank can unify efforts, capabilities, knowledge, and skills to achieve excellence in administrative, accounting, human, and institutional operations.

2. The Importance of Banking Excellence

Banking Excellence gains its importance through the following:

- a) By facilitating the smooth flow of information and its circulation between different administrative levels, which contributes to achieving effective communication in all directions between employees and the organization on the one hand, and between the organization and the conglomerate and the external environment on the other hand (Abbas,2023:1141).
- b) Optimal utilization of the organization's resources and management of its operations in accordance with the needs of the beneficiaries require achieving positive results, attracting new beneficiaries, and strengthening their loyalty, through excellence in corporate performance (Akanbi& Obafemi,2024:121).
- c) Achieving employees' job satisfaction contributes to strengthening their loyalty, which motivates them to exert their utmost effort and increases their desire to stay and continue in the organization, thereby contributing to its success in achieving its goals.
- d) It works to direct the organization's energies and efforts to increase its efficiency and effectiveness, which leads to achieving outstanding goals and developing work tools, contributing to economic and social growth and ensuring the continuity of the organization (Hossain & Islam, 2024:7).
- e) It leads to increased efficiency of leaders and employees and creates a distinctive organizational culture, which contributes to providing a positive organizational environment that enhances performance levels and achieves corporate creativity and excellence (Mutonyi et al., 2022:640).
- f) It contributes to improving focus on the ability to perform business and activities accurately and efficiently, using the best methods, and working on developing and improving the organization's processes and products continuously (Alliouli & Mourdi, 2023:8017).

3. The Dimensions of Banking Excellence

Banking Excellence can be measured through several dimensions, which are:

- a) **Leadership Excellence:** Leadership directly contributes to enhancing individual capabilities and encouraging innovation and excellence by developing leadership skills and building effective working relationships (Ananyi & Ololube, 2023: 180). This leadership also encourages creative thinking away from traditional methods, which strengthens the spirit of competition and promotes new ideas (Al-Hyari, 2023: 533). It requires senior management to adopt an open-door policy and support direct communication with individuals to exchange information, which contributes to organizational effectiveness (Nson, 2024: 112). Therefore, the organization's management should move away from centralization and move towards decentralization and reduce bureaucratic barriers. A successful leader is one who can see the situation from multiple angles and is characterized by the ability to diagnose quickly (Lee, 2024: 793).
- b) **Service Excellence:** Excellence means providing a unique service that goes beyond customer expectations and desires (Singh al., 2023: 3460). The customer represents a threat to the

institution, as he can change if he does not receive what satisfies him and ensures his loyalty (Fiiwe al., 2023: 22). Therefore, in the context of excellence, providing service is an important indicator that must be considered and its results continuously monitored (Challoumis & Eriotis, 2024: 1600).

- c) **Knowledge Excellence:** Knowledge Excellence relies on personal experience, rules, reasoning, intuition, and personal judgment, and it is difficult to put these or convert them into symbols or even words. Thus, it is a stock in an individual's memory that can be transferred through training (Deroche, 2021: 22). Additionally, this knowledge can be codified and written down like laws and operational instructions, making it possible to transfer it to others easily (Xie et al., 2022: 1940).

Third: Accounting Performance of Banks

1. The Concept of Accounting Performance of Banks

The performance of the banking industry is one of the important issues at the level of corporate growth and economic development, as the weakness of bank performance leads to a long-term crisis that can negatively affect the competitiveness of banks and economic stability. Therefore, accounting performance in banks holds special importance for researchers, as it represents a comprehensive system for business results, measured against accounting, administrative, and operational activities in light of their interaction with their internal and external environments. Accounting performance includes the performance of employees and the performance of organizational units (Al-Faqih, 2021: 24). views (Said,2021: 39) accounting performance as a mechanism for motivation and control within the company, where financial and accounting information provides the framework within which specific company operations are managed through the recording of inputs and outputs from an accounting perspective. argue that (Al-Ghazali & Al-Afairi,2022: 126) the accounting performance of banks works to achieve a sound methodological basis for evaluating and assessing the effective and efficient use of funds and resources within the bank, through reliance on financial functional bases.

The accounting performance is a measure of the efficiency and effectiveness of the accounting system in providing accurate and reliable financial information about the company's financial position (Ghanem et al., 2024: 126), and it includes a set of standards that evaluate the quality of financial data, such as Transparency, comparability, and reliability (Mesioye & Bakare, 2024: 1147), reflecting the performance's ability to meet the needs of financial information users, such as investors, creditors, and management, by providing precise analyses on profitability, liquidity, and financial sustainability (Hendrawan et al., 2023: 75). It is a critical factor in strategic decision-making, as it helps assess past performance and guide future plans (Sinnaiah et al., 2023: 40), and it also contributes to enhancing investors' confidence in financial reports, thereby strengthening market stability (Malo-Alain et al., 2021: 251). Additionally, accounting performance enhances the ability of organizations to make strategic decisions based on reliable information (Yoshikuni et al., 2023: 201), and this metric also allows for the evaluation of resource utilization efficiency, helping to identify strengths and weaknesses in financial operations (Ajiga et al., 2024: 25). In the context of companies, accounting performance is a vital tool for improving efficiency and competitiveness in the market, as it provides essential data for investors and creditors to strengthen confidence in management. Finance (Auliyah & Agit, 2024: 167).

On the other hand, accounting performance serves as a measure of the efficiency and effectiveness of accounting systems in providing accurate and reliable information that reflects the financial position of companies (Rahahle et al., 2024: 1195), as it includes the analysis of different financial standards such as returns and profits, and relies on indicators such as return on assets (ROA) and return on equity (ROE) (Yulanda et al., 2025: 83). Accounting performance contributes to enhancing Transparency and helps investors and stakeholders make informed decisions (Efunniyi

et al., 2024: 1600), in addition to this, accounting performance reflects a company's ability to use its resources efficiently, which affects its competitive ability in the market (Asutay & Ubaidillah, 2024: 1233), thus by improving the quality of accounting information, companies can reduce investment-related risks and strengthen confidence between investors and the financial community (Hosseinpour et al., 2023: 22).

Based on the above, it can be said that the accounting performance of banks represents a measure aimed at enhancing the efficiency and effectiveness of accounting systems by providing transparent, accurate, and reliable information regarding the company's financial and accounting position.

2. The Importance of Accounting Performance of Banks

The importance of accounting performance manifests in several important aspects, which are:

- a) It contributes to improving decision-making by providing accurate and reliable data that helps management evaluate financial performance and identify areas for improvement.
- b) It strengthens the confidence of investors and creditors in the organization, which facilitates access to the necessary financing for growth and expansion (Akang, 2023:10).
- c) Good accounting performance contributes to compliance with accounting regulations and legislation, thereby reducing the risks of legal violations.
- d) Financial performance helps strengthen Transparency and accountability within the institution, which leads to enhancing the institution's reputation in the market.
- e) Good financial performance contributes to business sustainability and improving the market value of companies (Efunniyi et al., 2024: 1599).

3. Dimensions of Accounting Performance of Banks

The accounting performance of banks can be measured through several dimensions, which are:

- a) **Accuracy:** It refers to the degree of truthfulness, reliability, and credibility of the accounting information used, which reflects the company's economic reality (Ghanem & Al-Shammari, 2024: 127), thereby helping to make positive decisions that contribute to improving compliance with accounting and internal audit standards, which leads to avoiding errors and manipulation in financial and accounting reports (Nwachukwu et al., 2024: 738).
- b) **Transparency:** The transparency of accounting performance means the extent to which financial information and the methods used to access it are clear to investors and customers (Dimitrov, 2024: 367). Additionally, Transparency contributes to enhancing the company's ability to provide detailed and comprehensive information, which strengthens confidence in financial reports (Efunniyi et al., 2024: 1600). This leads to reducing doubts about financial operations and supporting accountability, which improves and builds the company's reputation in the market (Oriekhoe et al., 2024: 2560).
- c) **Accountability:** In the field of accounting performance, banks set standards that suit their nature and environment to assess their success in fulfilling their Accountability towards employees, suppliers, and the community (Al-Ghazali & Al-Afairi, 2022: 127). And (Saad et al., 2024: 2448) state that accounting performance Accountability means the company's management is committed to disclosing accurate and reliable financial information, which contributes to strengthening the trust between investors and customers dealing with the company.

Part Three: Practical Aspect

First: Coding and Description of Variables

It is recommended that before starting to input the data and subjecting it to analysis, it should be expressed in a set of expressive symbols to create a clear understanding for the reader of the variables entering into the analysis, and to clarify the results reached by the research with complete ease and simplicity. Therefore, Table (1) illustrates the description and coding of the variables and dimensions of the research involved in the analysis.

Table (1): Description and Coding of Research Variables and Dimensions

Variables	Dimensions	NO.	Code	
Green Accounting	Environmental Accounting Disclosures	2	GA	GA-Ead
	Environmental Performance Measurement	2		GA-Epm
Developing Accounting Performance of Banks	Accuracy	5	DAP	DAP-Acu
	Transparency	5		DAP-Tra
	Responsibility	5		DAP-Res
Banking Excellence	Leadership Excellence	10	BE	BE-Le
	Service Excellence	10		BE-Se
	Knowledge Excellence	10		BE-Kn

Second: Testing Normal Distribution and Reliability of the Measurement Tool

The results of Table (2) indicate that the data of the variables and dimensions involved in the analysis are subject to the normality test (Kolmogorov-Smirnov) since the statistical significance is higher than (0.05), which allows answering the fundamental question previously raised, and the data involved in the analysis are subject to the normality test, in other words, it can be said that the alternative hypothesis is accepted which states that (the data of the variables and dimensions involved in the analysis are subject to the normality test), while the null hypothesis is rejected which states that (the data of the variables and dimensions involved in the analysis are not subject to the normality test).

The results in Table (2) indicate that the measurement instrument in its final form is characterized by a stability rate of (0.964), which is due to the independent variable (Green Accounting) with a stability rate of (0.898), and the dependent variable (Developing Accounting Performance of Banks) with a stability rate of (0.927), and the mediating variable (Banking Excellence) with a stability rate of (0.902), therefore it can be said that the measurement instrument can be characterized by high stability, which benefits the studied banks and achieves their desired goals.

Table (2): Normal Distribution and Reliability of the Measurement Tool for Research Dimensions and Variables

Variables	Dimensions	Kolmogorov-Smirnov		Cronbach's Alpha		
GA	GA-Ead	0.201	0.207	0.898	0.885	0.964
	GA-Epm		0.250		0.865	
DAP	DAP-Acu	0.205	0.129	0.927	0.897	
	DAP-Tra		0.219		0.906	
	DAP-Res		0.161		0.844	
BE	BE-Le	0.222	0.203	0.902	0.849	
	BE-Se		0.162		0.809	
	BE-Kn		0.227		0.859	

Third: Descriptive Statistics

The results in Table (3) indicate that the average of the Green Accounting GA variable reached (3.20) with a standard deviation of (0.69), which is due to the interest of the bank employees in enhancing their capabilities regarding the Environmental Performance Measurement GA-Ead dimension. This achieved an average score of (3.28) and a standard deviation of (0.76), meaning that the employees have a strong understanding of investing in Environmental Performance Measurement to enhance Green Accounting. Meanwhile, the Environmental Accounting Disclosures GA-Epm dimension ranked last with an average score of (3.11) and a standard deviation of (0.80), indicating that the bank employees give more importance to Environmental Performance Measurement compared to Environmental Accounting Disclosures. This suggests the need to enhance awareness and training on the importance of environmental disclosures to achieve better integration in Green Accounting strategies.

The results in Table (3) indicate that the mean score for the Developing Accounting Performance of Banks GAP variable was 3.35, with a standard deviation of 0.60, which was due to the employees' focus on enhancing their capabilities regarding the Accuracy DAP-Acu dimension. This achieved a mean score of 3.48 and a standard deviation of 0.55, indicating a strong consensus between employees' expectations and the importance of Accuracy in achieving high development in banking accounting performance. Meanwhile, the Responsibility DAP-Res dimension ranked last, with a mean score of 3.22 and a standard deviation of 0.73, showing that employees in the bank recognize the importance of Accuracy in accounting performance more than Responsibility. This suggests the need to strengthen awareness of the accounting Responsibility concept and its effective implementation to ensure comprehensive and sustainable accounting performance.

The results in Table (3) show that the overall mean of the variable Banking Excellence (BE) reached (3.50) with a standard deviation of (0.74), which is due to the interest of bank employees in enhancing their capabilities regarding the Leadership Excellence (BE-Le) dimension. This achieved a mean score of (3.55) and a standard deviation of (0.78), indicating that employees have an effective vision regarding investing in Leadership Excellence to achieve excellence in the bank. Meanwhile, the Service Excellence (BE-Se) dimension ranked last with a mean score of (0.48) and a standard deviation of (0.74), showing that focusing on Leadership Excellence is considered essential for achieving Banking Excellence, while there is an urgent need to enhance the interest in improving Service Excellence to ensure the provision of high-quality banking services that better meet customer needs.

Table (3): Statistical Description of Variables

No.	Mean	S.D	No.	Mean	S.D	No.	Mean	S.D
GA-Ead1	3.50	0.88	DAP-Res2	3.06	0.84	BE-Se4	3.53	1.05
GA- Ead2	3.09	1.00	DAP-Res3	3.28	0.99	BE-Se5	3.75	1.05
GA- Ead	3.28	0.76	DAP-Res4	3.22	0.97	BE-Se6	3.25	0.83
GA-Epm1	3.06	0.84	DAP-Res5	3.25	0.95	BE-Se7	3.47	0.88
GA- Epm2	3.16	0.88	DAP-Res	3.22	0.73	BE-Se8	3.50	1.12
GA- Epm	3.11	0.80	GAP	3.35	0.60	BE-Se9	3.38	1.03
GA	3.20	0.69	BE-Le1	3.69	0.79	BE-Se10	3.56	1.12
DAP-Acu1	3.59	0.87	BE-Le2	3.44	1.12	BE-Se	3.48	0.74
DAP-Acu2	3.41	1.01	BE-Le3	3.50	1.00	BE-Kn1	3.66	1.00
DAP-Acu3	3.31	0.90	BE-Le4	3.60	0.98	BE-Kn2	3.66	1.00
DAP-Acu4	3.34	0.97	BE-Le5	3.66	1.23	BE-Kn3	3.50	1.03
DAP-Acu5	3.81	1.12	BE-Le6	3.60	0.98	BE-Kn4	3.56	0.96
DAP-Acu	3.48	0.55	BE-Le7	3.47	0.95	BE-Kn5	3.38	1.09
DAP-Tra1	3.31	1.06	BE-Le8	3.44	1.15	BE-Kn6	3.47	0.98

DAP-Tra2	3.38	1.10	BE-Le9	3.56	1.00	BE-Kn7	3.38	1.15
DAP-Tra3	3.59	1.10	BE-Le10	3.53	1.05	BE-Kn8	3.35	1.07
DAP-Tra4	3.25	0.98	BE-Le	3.55	0.78	BE-Kn9	3.25	1.16
DAP-Tra5	3.28	0.92	BE-Se1	3.44	1.03	BE-Kn10	3.56	1.15
DAP-Tra	3.36	0.76	BE-Se2	3.50	1.12	BE-Kn	3.48	0.84
DAP-Res1	3.22	1.04	BE-Se3	3.41	1.08	BE	3.50	0.74

Sixth: Hypothesis Testing and Path Analysis

H1: There is a significant correlation between Green Accounting and Banking Excellence.

The results in Table (6) indicate a significant correlation between Green Accounting (GA) and Banking Excellence (BE) with a value of (0.855) at a meaningful level (0.01), meaning that an increase in the Green Accounting variable leads to an increase in Banking Excellence by the same amount. Additionally, the strength of the correlation ranged between (0.478) between the dimension Environmental Performance Measurement (GA-Epm) and the dimension Accuracy (DAP-Acu) to (0.909) between the dimension Environmental Performance Measurement (GA-Epm) and the dimension Transparency (DAP-Tra), indicating that enhancing Green Accounting in banks can lead to significant improvements in Banking Excellence. It also shows that focusing on the dimension Transparency may be more effective in enhancing environmental performance compared to other dimensions such as Accuracy, which underscores the need to focus on improving Transparency in banking operations to achieve better results in Banking Excellence.

H2: There is a significant correlation between Green Accounting and Developing Accounting Performance of Banks.

The results in Table (6) indicate a significant relationship between Green Accounting (GA) and Developing Accounting Performance of Banks (DAP) with a coefficient of (0.736) at a significance level of (0.01), meaning that an increase in the Green Accounting variable leads to an equal increase in Developing Accounting Performance of Banks. Additionally, the strength of the relationship varied between dimensions of these variables, ranging from (0.470) between Environmental Accounting Disclosures (GA-Ead) and Service Excellence (BE-Se) to (0.747) between Environmental Performance Measurement (GA-Epm) and Knowledge Excellence (BE-Kn), indicating that enhancing Green Accounting is a critical factor in improving Developing Accounting Performance of Banks. It is also evident that focusing on dimensions such as Environmental Performance Measurement and Knowledge Excellence can lead to significant improvements in accounting performance, which underscores the need to develop effective strategies in these areas to enhance the overall performance of banks.

H3: There is a significant correlation between Banking Excellence and Developing Accounting Performance of Banks.

The results of Table (6) indicate a significant correlation between Banking Excellence (BE) and Developing Accounting Performance of Banks (DAP), with a value of (0.771) at a significance level (0.01), meaning that an increase in the Banking Excellence variable leads to an increase in Developing Accounting Performance of Banks by the same amount. Additionally, the strength of the correlation between these variables ranged from (0.377) between the dimension Accuracy DAP-Acu and Knowledge Excellence BE-Kn to (0.769) between the dimension Transparency DAP-Tra and Knowledge Excellence BE-Kn, indicating that enhancing Banking Excellence is a key factor in improving Developing Accounting Performance of Banks. It also shows that focusing on dimensions such as Transparency and Knowledge Excellence can lead to significant improvements in accounting performance, which underscores the need to develop effective strategies in these areas to enhance the overall performance of banks.

Table (6): Correlation Matrix

	GA-Ead	GA-Epm	GA	DAP-Acu	DAP-Tra	DAP-Res	GAP	BE-Le	BE-Se	BE-Kn	BE
GA-Ead	1										
GA-Epm	.583**	1									
GA	.884**	.895**	1								
DAP-Acu	.509**	.478**	.554**	1							
DAP-Tra	.692**	.909**	.903**	.571**	1						
DAP-Res	.572**	.771**	.758**	.604**	.799**	1					
GAP	.677**	.840**	.855**	.788**	.918**	.924**	1				
BE-Le	.482**	.717**	.677**	.550**	.743**	.705**	.764**	1			
BE-Se	.470**	.712**	.668**	.413**	.678**	.722**	.699**	.812**	1		
BE-Kn	.566**	.747**	.740**	.377**	.769**	.702**	.726**	.878**	.836**	1	
BE	.536**	.767**	.736**	.470**	.773**	.749**	.771**	.948**	.929**	.960**	1

H4: There is a significant impact of Green Accounting on Banking Excellence.

The results in Table (7) indicate the presence of an emotional effect of Green Accounting on Banking Excellence, showing that an increase of one unit in Green Accounting leads to an improvement of (0.785) in Banking Excellence, accompanied by a standard error of (0.032) and a critical value of (24.531). This, in turn, contributes to developing the potential of employees in the bank to enhance their capabilities regarding the Green Accounting variable, explaining (0.541) of the variance in Banking Excellence. This indicates that Green Accounting is considered a vital element in enhancing Banking Excellence, as improving this aspect can lead to noticeable improvements in the overall performance of banks. It also suggests the need to invest in training employees and enhancing their capabilities in the field of Green Accounting to achieve positive results in Banking Excellence.

H5: There is a significant impact of Green Accounting on Developing Accounting Performance of Banks.

The results of Table (7) indicate a weak emotional impact of green accounting on Developing Accounting Performance of Banks, showing that an increase of one unit in Green Accounting leads to an improvement of (0.251) in Developing Accounting Performance of Banks, accompanied by a standard error of value (0.113) and a critical value equal to (2.221). This, in turn, contributes to a weak development in the employees' capabilities at the bank to enhance their abilities towards the Green Accounting variable, explaining (0.006) of the variance in Developing Accounting Performance of Banks. This indicates that Green Accounting has a limited impact on Developing Accounting Performance of Banks, which necessitates the need to focus on developing additional strategies to enhance accounting performance. It also suggests the need for greater investments in improving Green Accounting practices to ensure a greater positive impact on accounting performance.

H6: There is a significant impact of Banking Excellence on Developing Accounting Performance of Banks.

It is observed from the results in Table (7) that there is a significant effect of banking differentiation on Developing Accounting Performance of Banks, which indicates that an increase of one unit in Banking Excellence leads to an improvement of (0.827) in Developing Accounting Performance of Banks, accompanied by achieving a standard error of value (0.095) and a critical value equal to (8.705), which in turn contributes to developing the potential of bank employees to enhance their capabilities towards the variable of Banking Excellence to interpret what is (0.594) of the variance in Developing Accounting Performance of Banks, which indicates that Banking Excellence plays a vital role in enhancing Developing Accounting Performance of Banks, which suggests the need to invest in improving differentiation strategies to develop accounting performance. It also shows the importance of enhancing the capabilities of bank employees in the field of differentiation to achieve better results in accounting performance.

H7: There is a significant impact of green accounting on developing accounting performance of banks through the mediating role of banking excellence.

It is evident from Table (7) that there is a partial effect of Green Accounting on the Developing Accounting Performance of Banks through the mediating role of Banking Excellence, which leads to the conclusion that an increase in Green Accounting with the presence of Banking Excellence contributes to a partial improvement in the Developing Accounting Performance of Banks by (0.900), with a standard error of (0.106) and a critical value of (8.491), which leads to accepting the previous hypothesis by achieving a high indirect effect compared to the direct effect, resulting in Green Accounting contributing through the mediating role of Banking Excellence in explaining (0.775) of the variance in the Developing Accounting Performance of Banks. The remaining value falls outside the study's boundaries, meaning Green Accounting effectively contributes to improving the Developing Accounting Performance of Banks when supported by Banking Excellence, indicating the importance of enhancing both Green Accounting and Banking Excellence to achieve significant improvements in accounting performance. This also highlights the need to implement integrated strategies that combine Green Accounting and Banking Excellence to achieve better results.

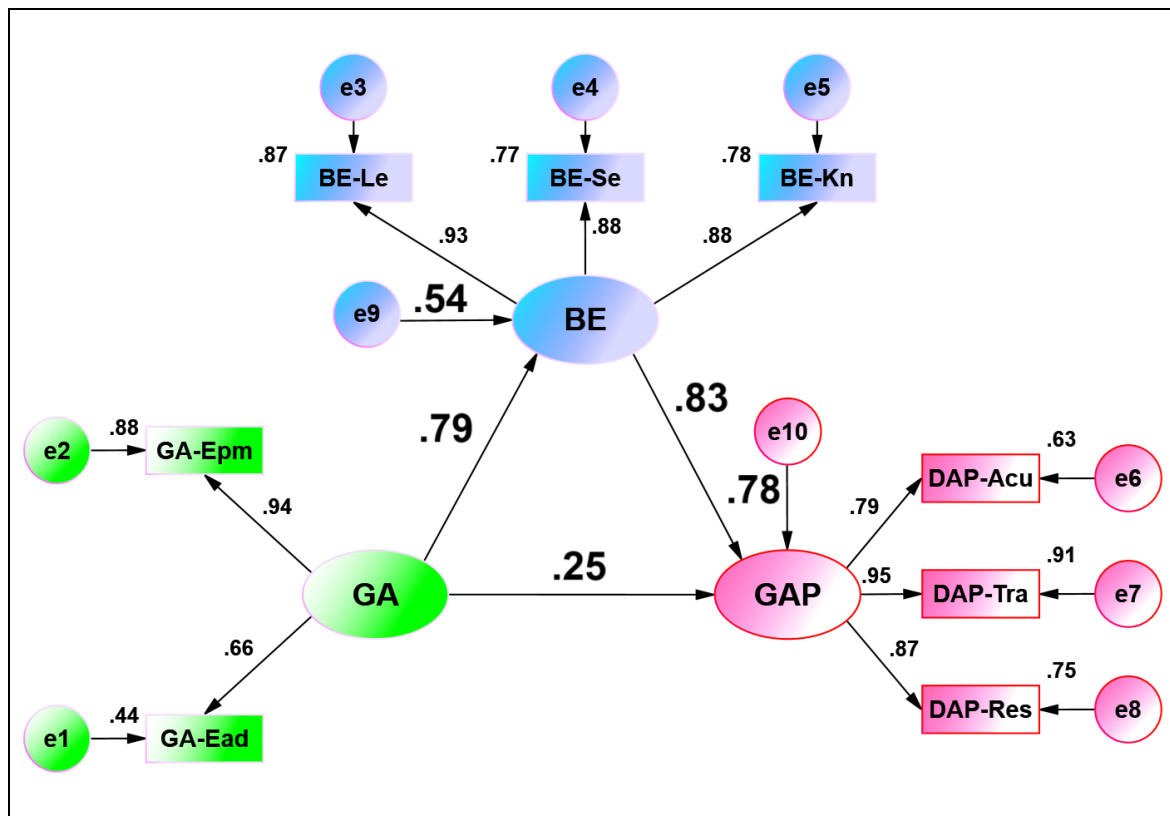


Figure (2) Path analysis of the impact of green accounting on developing accounting performance of banks through the mediating role of banking excellence.

Table (7) Path analysis results of the impact of green accounting on developing accounting performance of banks through the mediating role of banking excellence.

Hypotheses	Path					Standard weights	standard error	critical value	R ²	P		
H4	GA		--->	BE		0.785	0.032	24.531	0.541	***		
H5	GA		--->	DAP		0.251	0.113	2.221	0.006	***		
H6	BE		--->	DAP		0.827	0.095	8.705	0.594	***		
H7	GA	---	>	BE	---	>	DAP	0.900	0.106	8.491	0.775	***

Part Four: Conclusions and Recommendations

First: Conclusions

1. There is a semantic relationship between Green Accounting, Developing Accounting Performance of Banks, and Banking Excellence among bank employees, and this in turn contributed to the bank's direction of embracing priority employees in providing outstanding ideas through the innovations and innovations they offer in addressing the problems faced by the bank.
2. The targeted sample is committed to investing Banking Excellence as a mechanism for developing its accounting performance based on Green Accounting, which contributed to improving the quality of its services, thereby strengthening customer loyalty.
3. Bank employees focus on improving financial Transparency through investing in Green Accounting to provide organized and accurate information regarding environmental costs, which improves the confidence of investors and stakeholders, which in turn leads to strengthening investments and increasing the bank's competitive capabilities in targeted markets.
4. Bank employees are interested in enhancing innovations in banking services by integrating Green Accounting requirements as a strategy friendly to the environment in their services, which led to the provision of new creative financial services that contributed to meeting customer needs and improving the bank's sustainable direction.
5. The bank's focus on reducing financial risks through identifying and assessing environmental risks has, in turn, contributed to reducing related financial costs, thereby improving long-term financial stability.
6. The bank focuses on ensuring compliance with environmental regulations in its internal and external dealings, which guarantees adherence to laws and regulations. This reduces legal risks and enhances the bank's reputation among customers.
7. The bank's focus on achieving cooperation with other banks to make informed accounting decisions that contribute to attracting investments towards sustainable projects, thereby enhancing the bank's activity in the job market and achieving better accounting and financial returns.

Second: Recommendations

This achievement by the bank is a set of positive results that contribute to enhancing its position in the job market, and commitment to addressing the shortcomings it suffers from strengthens these results. This, in turn, requires studying and adopting a set of recommendations that are expected to contribute significantly to raising the bank's position and performance. Therefore, the research reaches several important recommendations, which require:

1. The bank operates on adopting methods and tools that enhance the performance of its employees by providing training programs that contribute to strengthening their capabilities and skills in presenting a clear vision about the problems the bank faces, and based on the nature of the employees' analysis of these problems, they offer creative and innovative alternatives to address the proposed issues.
2. Developing strategies aimed at strengthening Green Accounting by identifying the environmental impacts that can affect the internal and external operations of the bank, which requires measuring these impacts and working to reduce environmental costs and improve the efficiency of sustainable reporting mechanisms.
3. Working on training employees through organizing workshops and working sessions, as well as training courses aimed at enhancing their capabilities that strengthen their understanding of the importance of Green Accounting in developing banking performance through achieving Banking Excellence.
4. Strengthening partnerships and cooperation with relevant entities of the banking system, which works to provide more opportunities for knowledge exchange, expertise, and the necessary incentives to develop the bank's accounting performance.
5. Work on using modern technological techniques in analysis and evaluation, which requires Transparency and Accuracy in collecting and analyzing environmental data, contributing to the adoption of sustainable and informed banking decisions that enhance Green Accounting and Banking Excellence requirements.
6. Develop new mechanisms to integrate Green Accounting into accounting decision-making to strengthen strategic decision-making processes, which requires the use of environmental data to enhance investments and resources used in building sustainable projects, thereby achieving a type of development in banking accounting performance.
7. Work on encouraging innovation in financial services through reliance on the development of performance evaluation standards and the use of accounting indicators aimed at achieving Green Accounting standards and supporting sustainability, thereby achieving Banking Excellence, which ultimately leads to the development of accounting performance and the provision of green loans and sustainable investments that work to gain a larger market share from environmentally conscious customers.

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