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SUSTAINABLE PERFORMANCE AUDIT ROLE IN SUPPORTING LEAN CULTURAL

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ABSTRACT

The research aims to study the role of targeted audit in supporting Lean Cultural. Explaining the reasons for the shift from traditional production to Lean Cultural. Identifying Lean Cultural tools and techniques that contribute to the production of environmentally friendly products and the role that the target scrutiny can contribute to improving the quality of these products.

The purpose of the research is to highlight the role of targeted audit in supporting Lean Cultural and its implications in preserving the environment and reducing costs in light of new changes in the business environment. Labor market requirements and information that enable the company's management to make appropriate decisions that support Lean Cultural.

The research was based on the premise that the presence of targeted audits leads to sound environmental practices that are appropriate to its activity that would support Lean Cultural by exploiting available resources in a scientific and economic manner. Resulting in lower costs and negative environmental impacts on society. and in the light of the theoretical and practical study a set of conclusions and recommendations was reached Targeted scrutiny contributes to improving product quality by reducing product pollutants. Replacing harmful substances to the environment and human health with other substances that are less harmful and polluting to the environment. and reducing damage rates as a result of excluding activities that do not add value to the product or customer. Resulting in reduced product cost. Reduced consumption of electric power and environmental requirements.

Keywords: *Target audit, Lean Cultural*

INTRODUCTION

The aim was to use targeted audits that contribute to the preservation of the environment through lower consumption of energy and natural resources. reducing emissions of gases and pollutants. reducing the flow of waste and making it recyclable and transforming industrial units in order to be environmentally friendly. as industries that adopt Lean Cultural get better products and lower production cost than their competitors. and this will enable them to gain a greater market share and make a higher profit than their competitors. so the problem of research is the lack of awareness The full

environmental awareness of most auditors and decision makers about the importance and role of the targeted audit system in promoting Lean Cultural and its impact on sustainable development. which in turn led to the company incurring additional costs resulting from the lack of economic exploitation of resources.

The importance of research comes by clarifying the role of targeted audit in supporting this technology efficiently and effectively and supporting it to improve environmental performance in order to increase the challenges generated by large pollution and gas emissions from industry and the direct impact of Lean Cultural in

protecting and maintaining the environment. which focuses on the environmental and human aspect on the one hand and reduce costs on the other. and has a significant role in maintaining the use of economic resources by employing a more efficient and cleaner technology. which makes it consume less than the least of the Energy and resources.

LITERATURE REVIEW

Lean Cultural

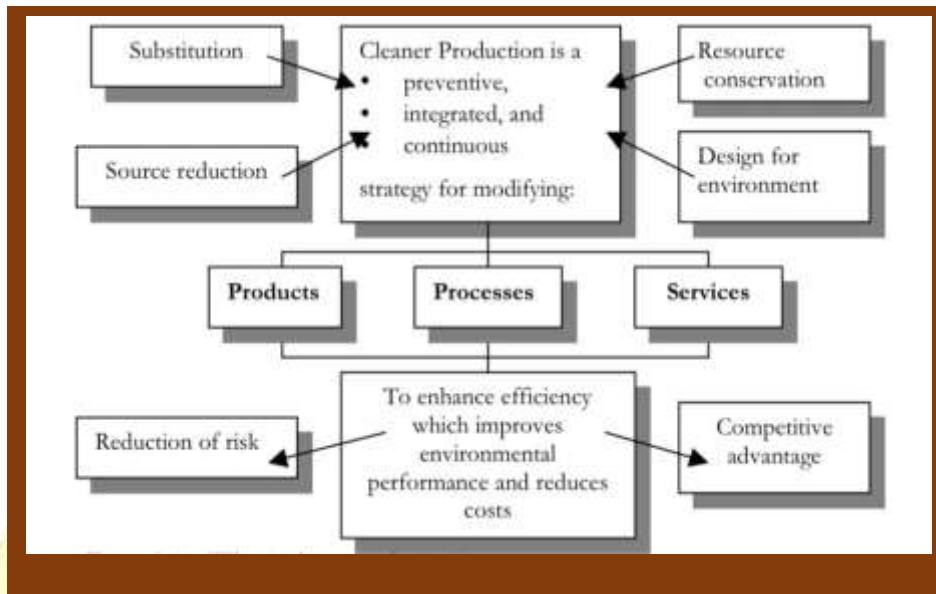
1. The concept of Lean Cultural

Lean Cultural is an integrated strategy to reduce the impact of production processes and products on the environment. using energy. raw materials and other inputs in the production process more efficiently than traditional production methods. and contributing to reducing waste and facilitating recycling. as the adoption of Lean Cultural in industrial processes leads to the optimal use of natural resources and energy. reduced the generation of toxic wastes. and reduced pollutants that cause environmental damage (Hens et al., 2018:3324)

Lean Cultural is applied at the level of production processes. products and services. For production processes. Lean Cultural includes reducing the consumption of raw materials and energy during production. removing toxic and hazardous substances and reducing the amount of emissions and waste. For products. Lean Cultural reduces negative effects on the environment during the product life cycle and introduces environmental considerations in product design. (Sirait, 2018:2)

Figure (1) illustrates the basic elements of the concept of Lean Cultural. which shows that it is an ongoing integrated preventive strategy that optimizes natural resources. reduces emissions and pollutants from the source. adopts environmental design and replaces hazardous and toxic substances with others that are less harmful to the environment. contributing to reducing costs. improving environmental performance. reducing risks and achieving competitive advantage:

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Figure (1) Illustrates the basic elements of the concept of Lean Cultural

Source: Rodhe. Hakan. (2000 " .(Preventive environmental strategies in Eastern European Industry /An analysis of doner support for Lean Cultural" . . Lund. Sweden. p 19.

2. Definition of Lean Cultural

Fore & Mbohwa defined it as the continuous application of an integrated preventive environmental strategy applicable to processes, products and services to increase environmental efficiency and reduce risks to humans and the environment fore & (Mbohwa. 2010:315)

The Association for Health and Environmental Development defined it as "an ongoing and integrated strategy to avoid the negative effects of the production process and associated other processes on the environment and health" (Society for Health and Environmental Development. 2008:51). while Jasch defined it as "the continuous application of

an integrated preventive environmental strategy on processes, products and services to increase efficiency and reduce risks to humans and the environment" (Jasch.2009:69)

3. Justifications for using Lean Cultural

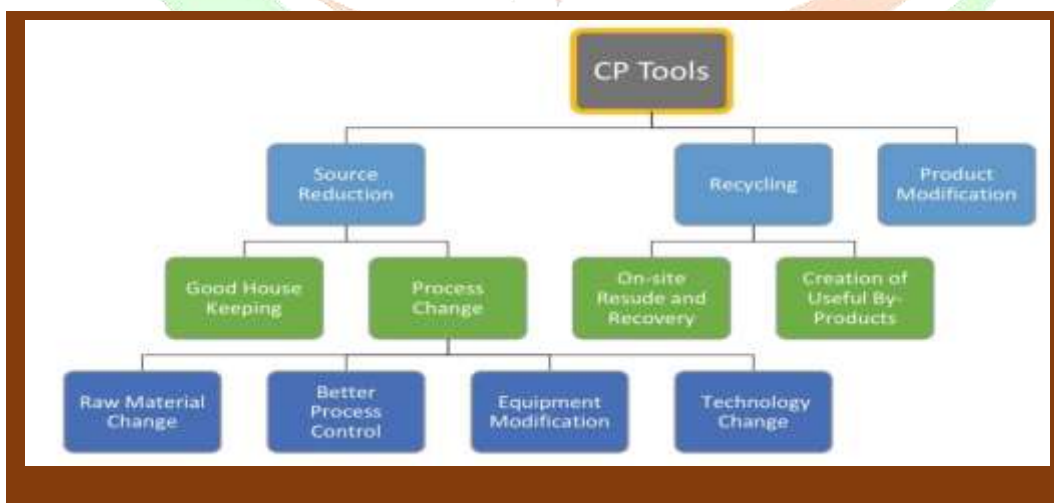
Lean Cultural has been used by developed industrialized countries as well as developing countries as one of the important components of industry in the modern era because of its safe and healthy environment and increased productivity. and the most important reasons for adopting this strategy are the increased health risks as a result of the use of dangerous and toxic substances in productive processes. especially those related to human health such as the

pharmaceutical industry. and the adoption of modern economic systems that seek to achieve sustainable development. whose role is no longer limited to the provision of clean products but also Clean energy. clean transportation and other safe environmental industrial principles. and the imposition of a pollution tax by many states equal to the cost of damage caused by productive processes and waste caused by economic units. This forces economic units to develop existing industries and integrate them with a Lean Cultural strategy to achieve a safe and healthy environment and reduce the negative effects associated with industrial processes. Resulting from its operations in an effort to improve its positive image due to global competition and its desire to maintain its market share and achieve competitive advantage (Abdulghaffar. 2018:20).

4. Lean Cultural procedures and techniques and principles of application

Lean Cultural procedures can be as simple as good management to radical changes such as changes in technological technologies. i.e. Lean Cultural mechanisms range from low-cost solutions to high-cost investments such as modern equipment purchases. and may also include changes in the attitudes and practices of economic unit management. enabling them to provide significant financial returns. These technologies lead to efficient production processes. optimal use of natural resources and waste reduction. contributing to the creation of sustainable products and thus affecting the financial and non-financial economic unit performance (Zohoori et al.. 2017:13)

Figure (2) shows Lean Cultural procedures and techniques



Source: da Silva. Francisco José Gomes & Gouveia. Ronny Miguel (2020). "Lean Cultural toward Butter Future ."first edition. Springer Nature Switzerland AG. (p.155)

5. The following is an explanation of these techniques :

- 1- Reducing at source: Linked to the methods used in the production and manufacture of the product. and therefore these methods can reduce the waste of natural resources. as poor equipment maintenance and ineffective management or the occurrence of waste and waste during production processes will contribute negatively to the environment. the procedures that contribute to reducing environmental damage should be changed.
- 2- Recycling: Recycling is divided into two levels. the first is done within the economic unit due to the presence of some defects or residues resulting from the production process. it is returned to the production line in certain proportions so as not to affect the characteristics and quality of the product and is reconfigured for use again. and the second level is the production of by-products. as the products used by the consumer or the customer are abandoned and have become residues recycled and produce other useful products with uses New.
- 3- Product modification: These modifications include a change in product characteristics such as the shape or composition of the materials used. increased product life. simplified product maintenance and production of less polluting products. and changes in product packaging are also modifications for the production of safe and environmentally friendly products (Berkel.2002:58).
- 4- Seven guidelines can be relied upon as described in Form 6 to help implement and manage Lean Cultural techniques through which these technologies can be controlled and made more effective in achieving Lean Cultural objectives. and to educate economic unit managers about environmental opportunities and challenges and sustainability agencies (Filho et al.. 2019:832&833) & (Pošiváková et al.. 2017:2).
- 5- Reducing energy and water consumption: Implementing measures to increase water efficiency and reduce energy use both during production processes and on the product itself is an effective step towards achieving a Lean Cultural strategy.
- 6- Investing in green technology and innovation: Investing in green technology and innovation: Investing in green technology and creating products that take into account environmental requirements and the use of renewable energy sources supports the philosophy of Lean

Cultural taking into account its own cost and the cost of training workers in the proper use of new technology.

- 7- Use environmentally friendly materials: The proper choice of materials to be replaced with these harmful or toxic substances helps to mitigate the impact of products on human health and the environment. improve product quality. use recyclable materials and use as the use of environmentally friendly materials is an important step to be taken to implement the Lean Cultural strategy.
- 8- Avoiding or reducing waste and residues: Economic units should find ways to reduce waste and pollutants. reuse and recycle wastes and find ways to reduce emissions and pollutants using Lean Cultural techniques.
- 9- Increased environmental efficiency increasing environmental efficiency: The use of Lean Cultural techniques contributes to increased efficiency of the use of raw materials. energy and water and environmental efficiency rates should be calculated and controlled for environmental gains because inefficiency leads to waste in the use of natural resources.
- 10- Human resources: To achieve sustainability enhanced by Lean Cultural. the economic unit needs to

develop ways of working for its workforce. understand the impact of human resources on products and services. and train workers. which should be a permanent priority in economic units wishing to implement Lean Cultural.

Targeted environmental audit

1. The concept of targeted environmental audit:

Targeted environmental audit has a vital role to play in improving the environmental performance of economic units and protecting the environment from the various damages or negative effects of their activities. After the tremendous development of man in the last centuries of the second millennium. new problems emerged that were not in his mind until the beginning and middle of the twentieth century. and he began to develop fundamental solutions and enact laws that would help to remedy these serious problems. the most important of which is the problem of environmental pollution. One of the most important of these solutions is environmental auditing. where environmental auditing is an important regulatory process carried out by different entities to control the state of the environment within a specific scope and different regulations and laws imposed by

the state on the owners of activities that interact with the environment.

Gray defined "as a systematic examination of the transactions between the operations of the economic unit and its surrounding environment. which includes all emissions in air, water and land, and environmental scrutiny does not depend solely on obeying legislation and adhering to legal instructions, but rather as a strategic approach that tracks the environmental impacts of most activities." (Gray, 2003: 79)

Derek defined it as "an orderly examination of the efficiency of the administration in using available resources and measuring the effects of its productive activity and the extent to which the economic unit is committed to the environment."

(Derek, 2004 :13) was defined by the International Chamber of Commerce (ICC) as an administrative tool that includes a regular, documented, periodic and objective assessment of the performance of the environmental, administrative and technical systems of the Economic Unit with the aim of assisting management in scrutinizing environmental practices and assessing compliance with environmental policies and legislation. (Cahill, 2000 :33)

2. Target environmental audit targets

The objectives of environmental audit are to

- 1- Audit the compliance of economic units with environmental laws, legislation, regulations and internal environmental policies .
- 2- Examining and evaluating environmental management systems .
- 3- To verify the adequacy and effectiveness of environmental-related programmes and activities to avoid potential environmental hazards
- 4- Identifying the weaknesses of the environmental conservation system that can cause problems for economic unity.
- 5- Predicting potential environmental risks and preparing to remove them or mitigate their effects .
- 6- Providing information that contributes to major changes and improvements in the environment for economic unit.

3. Target environmental audit of the product life cycle: Life Cycle Audit

Product lifecycle technology is the latest method to reduce costs and calculate product costs more accurately during its production life cycle and the importance of this method stems from the fact that it deals with the pre-production stage as well

as the production phase and the post-production phase and understanding and analysis of the life cycle of the product helps the economic units to understand and understand the right time to enter the products to the market and know the appropriate time when the product is withdrawn from the market based on the competitive position of the products of economic units in the markets and the success or failure of the product. (Soloman. 2006:34)

The product life cycle is concerned with estimating the costs associated with the overall life cycle of the product from the research and development phase and the design phase through production, marketing and delivery to the provision of after-sales services to the customer. thus it is a mechanism that allows for a comparative evaluation of the costs to which the economic unit will adhere within a certain period of time. taking into account all economic factors related to the future costs of the operations, products and services of the economic unit. and the importance of this technology comes through the following:
(Alnawaiseh.2013:34)

1- Determining and auditing the cost of the product during its life cycle.

2- Reducing unjustified costs associated with activities or components that do not add value at each stage of the product's life cycle

3- .Help determine the profitability of the product. while providing important information.

As for the concept of the product's life cycle. there have been many views on this as follows: The life cycle of the product is known and production is estimated to be the period of time the product passes from the research and development phase to the stage at which services and support are provided to the customer. (Rajan & Datar. 2018:560) Therefore. the stages of the product life cycle from a production point of view include the research and development phase. the design phase. the production phase. the marketing and distribution phase and finally the customer service phase. (Lahen. et. al. .2011:177)

This type of audit depends on assessing the negative environmental impacts of the economic unit's activities through the product's life cycle. whether before or during production. at the distribution stage or in the use of decisions related to the exclusion or reduction of those environmental impacts. The product life cycle audit includes three stages: (Soloman. 2006:34)

Phase 1: Obtaining data and information on raw material manufacturing. production.

transportation. distribution. use and disposal of the product and identifying the environmental impacts. .

Phase 2: Comprehensive assessment of all environmental impacts of the product's life cycle. .

Phase 3: Propose possible improvements aimed at excluding or reducing the environmental impacts of that cycle. which can be made through the use of means related to product redesign or production process .

4. The role of the environmental audit departments targeted to achieve Lean Cultural

The target environmental audit is divided into (compliance audit/ pollution audit/ treasury audit/activity audit/product audit) as follows:
- (Thomson et al., 2013:19)

- 1- Compliance audit: - Based on whether activities and processes are carried out within the legal restrictions imposed by the instructions where the focus is on:
 - Audit how permits have been granted for environmental matters in terms of their compliance with applicable laws and regulations
 - Audit compliance with environmental protection laws.
 - Audit compliance with national and global standards.
- 2- Pollution audit: - Targets areas and citizens that can be reduced waste and

therefore pollution can be eliminated and prevented from the source instead of trying to control it at the end of the process

- 3- .Treasury audit: - Includes the follow-up of dangerous property during the period of the presence of hazardous materials so that they remain under surveillance and are traced from the presence to the place of arrival.
- 4- Auditing activities: - Focuses on certain activities in the unit such as production, tiredness, sale, purchase, distribution and transportation, for example, procurement audit includes inquiries about the policies and procedures followed by suppliers in order to reassure the company that the suppliers of parts and raw materials are committed to acceptable environmental standards
- 5- .Product audit: - Where the product is confirmed to be in line with chemical restrictions and specifications and with environmental interests, as well as the examinations carried out on the products in order to assess the amount of efforts made by the company to become environmentally friendly products

5. The role of an audit system in improving Lean Cultural

The audit system has a role to play in improving environmental management through:

- 1- Current and alternative operations. resources. energy sources or types and by identifying opportunities for cost savings
- 2- The existence of an effective internal control system that deals with environmental affairs helps to ensure that the company receives low insurance premiums by providing reliable information to its insurance companies that the company is subject to a low risk.
- 3- The adequacy of the environmental control system helps the external auditor in terms of studying the impact of environmental matters when assessing the risks of control and control tests.
- 4- The more comprehensive and quality the information. the more the administration helps to reach better decisions and this is done only through the existence of an internal environmental control system in addition to other control systems (accounting. administrative. internal control. internal audit)

Data and Method

1. Statistical analysis method used in the study

- 1- Reliability & Validity Test: Reliability testing was conducted on resolution questions using Cronbach's Alpha laboratory to measure the internal consistency of study phrases to verify the sincerity of performance. the scale is good and appropriate if alpha kronbach value exceeds (60%). and validity testing of resolution variables is carried out by calculating the square root of the Alpha Kronbach factor
- 2- .Descriptive statistics: To describe the characteristics of the vocabulary of the study sample by making repetitive tables including repetitions. percentages and graphs of variables (type. profession. scientific qualification and age.... etc.). to learn about the general trend of sample vocabulary.
- 3- Regression analysis: The partial regression coefficient was used to judge the morale of the individual effect of each independent variable on the t-value variable to test the statistical significance of the study's assumptions at a moral level of 5%. The multiple regression coefficient was also used to judge the combined effect

of independent variables on the F-variable and to rank them according to the importance of their impact on the dependent variable.

- 4- Link Coefficient and selection factors: Link coefficient (r) was used to identify the correlation of independent variables to the child variable. and the selection coefficient (r^2) was used to determine the impact (explained) of the independent variable in the child variable.

2. Sample study

It was selected with the aim of demonstrating the targeted audit in support of Lean Cultural. and this sample included academics and professionals. as well as experts and professionals in Iraqi cement factories.

.3 Analysis of the responses of the study sample members to the resulting resolution paragraphs

- 1- Analysis of the responses of the study sample members to paragraphs measures the relationship of workplace audit to environmental protection:

Table No. (1) shows that the opinions of the study sample members in all paragraphs of the first variable " the relationship of checking the location of the work and the presence of a section within the organizational structure of the plant supporting Lean Cultural " positive where the average calculation of the total paragraphs 4.2715. as well as the relative weight of the paragraphs ranges from 66.6% to 93.6%. which is greater than 60% and a standard deviation of 0.4941. which means that the targeted audit supported Lean Cultural.

In paragraph 1. "The location of the plant is compliant with environmental standards". the average arithmetic of paragraph was 4.638 and the relative weight of the paragraph was 92.8% .

In paragraph 2. "There is a special section on environmental protection against pollution in the laboratory."

Table (1) Environmental Protection Work site audit

Paragraphs		Average	relative weight	Standard deviation
1	Audit the location of the plant. which must be in accordance with environmental standards	4.6380	92.8%	.56130
2	Audit of the special section on environmental protection from pollution in the laboratory	4.4389	88.8%	.66887
Total variable value		4.2715	85.4%	.49410

2- Analysis of the responses of the study sample members to phrases that measure the scrutiny of plans support environmental protection the staff responsible for them

Table No. (2) shows that the opinions of the study sample members in all paragraphs of the second variable "Audit of plans that support environmental protection are developed by specialized staff" positive. with the average arithmetic of the total paragraphs 3.9448. as well as the relative weight of the paragraphs between 70% and 88%. which is greater than 60%. and a standard deviation of 0.6553.

In paragraph 1. "Auditing plans to protect the environment from pollution as well as certain and serial actions on the application of environmental policies". the arithmetic average of paragraph 3.4977 and the relative weight of the term was 70% .

In paragraph 2. "The audit of specialized owners who must be able to show the amounts of environmental pollution resulting from each plant and the methods of technical treatment" the arithmetic average of paragraph 4.2172 and the relative weight was 84.3%.

Table (2) Scrutiny of plans supports environmental protection

Paragraphs		Average	relative weight	Standard deviation
1	Audit plans to protect the environment from pollution as well as certain and successive actions on the implementation of environmental policies	3.4977	70.0%	.98454
2	Audit of specialized owners who should be able to show the amounts of environmental pollution resulting from each plant and ways to treat it technically	4.2172	84.3%	.79651
Total variable value		3.9448	78.9%	.65535

3- Analysis of the responses of the study sample members to phrases that measure factory procedures for dealing with hazardous waste:

Table No. (3) shows that the opinions of the study sample members in the total paragraphs of the third variable "Does the company have certain procedures for dealing with hazardous waste that causes pollution to the environment and how to dispose of it. in accordance with legal requirements".

In paragraph 1. "Checking procedures for dealing with hazardous waste". the arithmetic average of paragraph 3.5158 and the relative weight of the phrase was 70.3% .

In paragraph 2. "Checking how to dispose of waste. in accordance with legal requirements". the arithmetic average of paragraph 3.1448 and the relative weight was 62.9%. although there is a significant variation in the sample's opinions on the paragraph. with a standard deviation of 1.00762.

Table (3) Scrutiny of plans supports environmental protection

Paragraphs		Average	relative weight	Standard deviation
1	Auditing procedures for dealing with hazardous waste	3.5158	70.3%	0.80677
2	Check how waste is disposed of. in accordance with legal requirements	3.1448	62.9%	1.00762
Total variable value		3.388	67.8%	0.79534

4- Analysis of the answers of the study sample members to phrases that measure the disclosure of environmental impacts and include the following:

Table No. (4) Shows that the opinions of the study sample members in all paragraphs of the fourth variable "Disclosure Audit disclosure of environmental impacts" are positive. with the average calculation of the total paragraphs 4.3017 as well as the relative weight of the paragraphs ranging from 82.4% to 88.6%. which is greater than 60%. and a standard deviation of 0.54263.

In paragraph 1. "Determining appropriate and inappropriate estimates of the company on the environmental component and its impact on the surrounding areas".

In paragraph 2. "Compliance with laws on the environmental aspect and what measures are proposed to reduce pollution". the arithmetic average of paragraph 4.4299 and the relative weight was 88.9%.

In paragraph 3."Plans to reduce pollution-related emergencies". the arithmetic average of paragraph 4.1222 and the relative weight was 82.4%.

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Table (4) Measures disclosure of environmental impacts

Paragraphs		Average	relative weight	Standard deviation
1	Identify appropriate and inappropriate estimates of the company on the environmental component and its impact on the surrounding areas	4.3529	87.1%	0.715
2	Compliance with environmental laws and what measures are proposed to reduce pollution	4.4299	88.6%	0.66114
3	Plans to reduce pollution-related emergencies	4.1222	82.4%	0.67319
Total variable value		4.3017	86.0%	0.54263

RESULTS

Site audit does not affect environmental protection

Table (5) Regression Analysis Results for the First Subtest

Test	Link coefficient r	Selection coefficient r ²	Slope Coefficient	T test	Moral	Test result
Environment al protection work site audit	0.614	0.378	0.698	11.52	0.000	Having an effect

Table No. (5) Shows the following:

- There is a positive ejection link between the independent variable (work site audit) and the child variable (environmental protection) where the link coefficient was 0.614.
- The results indicate an impact of the independent variable (workplace audit) on the child variable (environmental protection). with the selection factor (0.378). indicating that the proportion of what the independent variable (workplace audit) explains in the child

variable (environmental protection) (37.8%).

- The results of the analysis show that the simple moral regression model between the independent variable (work site audit) and the dependent variable (environmental protection) according to the t test at a moral level

(5%) where the value (t) calculated for the regression factor (11.526) was at a moral significance level (0.000). which is less than 5%.

Therefore, there is an impact of site auditing on environmental protection and thus supports Lean Cultural.

The impact of auditing on plans and the staff responsible for them on environmental protection

Table (6) Results of regression analysis for the second subtest

Test	Link coefficient r	Selection coefficient r ²	Slope Coefficient	T test	Moral	Test result
Scrutiny of plans supports environmental protection	0.248	0.498	8.500	8.500	0.000	Having an effect

Table No. (6) shows the following:

- There is a positive ejection link between the independent variable (checking the plans and the staff responsible for them) and the dependent variable (environmental protection) with the value of the correlation coefficient (0.498).
- The results indicate an impact on the child variable (auditing plans and responsible staff) on the child variable (environmental protection). with a

selection factor (0.248). indicating that the proportion of what the independent variable (checking plans and the staff responsible for them) explains in the child variable (environmental protection) (24.8%).

- The results of the analysis show that the simple moral regression model between the independent variable (checking the plans and the staff responsible for them) and the dependent variable (environmental protection) according to the t test at a

moral level (5%) where the value of (t) calculated for the regression factor (8.500) was at a moral significance level (0.000) which is less than 5%.

Therefore, the scrutiny of the plans and the staff responsible for them on environmental protection and thus support Lean Cultural.

The impact of checking factory procedures to deal with hazardous waste.

Regression analysis was used to analyze factory procedure audits to deal with hazardous waste .The results of the analysis were as shown in the following table:

Table (7) Auditing factory procedures to deal with hazardous waste

Test	Link coefficient r	Selection coefficient r ²	Slope Coefficient	T test	Moral	Test result
Auditing factory procedures to deal with hazardous waste	0.341	0.490	0.116	5.370	0.000	Having an effect

Table No. (7) Shows the following

- There is a positive ejection link between the independent variable (factory procedure audit) and the dependent variable (dealing with hazardous waste) with the value of the correlation coefficient (0.341).
- The results indicate an impact of the independent variable (factory procedure audit) on the dependent variable (dealing with hazardous wastes). with the identification factor (0.116). indicating that the proportion of what the independent variable (factory procedure audit) explains in

the dependent variable (dealing with hazardous waste) (11.6%) .

- The results of the analysis show that the simple moral regression model between the independent variable (factory procedure audit) and the dependent variable (handling hazardous waste) according to the t test at a moral level (5%) where the value (t) calculated for the regression factor (5.370) was at a moral significance level (0.000). which is less than 5%.

It has the effect of scrutinizing factory procedures to deal with hazardous waste and thus supports Lean Cultural.

The impact of auditing and control on the disclosure of environmental impacts.

Table (8) Auditing and controlling the disclosure of environmental impacts

Test	Link coefficient r	Selection coefficient r ²	Slope Coefficient	T test	Moral	Test result
Auditing and controlling the disclosure of environmental impacts	0.497	0.619	0.247	8.482	0.000	Having an effect

Table No. (8) shows the following:

- There is a positive ejection link between the independent variable (audit and control of disclosure) and the dependent variable (environmental impacts) with the value of the correlation coefficient (0.497).
- The results indicate an impact of the independent variable (audit and control of disclosure) on the dependent variable (environmental impacts. where the identification factor was 0.247). indicating that the proportion of what the independent variable (disclosure audit and control) explains in the dependent variable (environmental impacts) (24.7%)
- It is clear that the model of simple moral regression between the independent variable (audit and control of disclosure) and the dependent variable (environmental effects)

according to the test (t) at a moral level (5%) where the value (t) calculated for the regression factor (8.482) at a moral significance level (0.000) which is less than 5%.

It has the effect of auditing and control on the disclosure of environmental impacts and thus supports Lean Cultural

CONCLUSION & DISCUSSION

The research highlighted the role of targeted audit in supporting the technique of Lean Cultural and showing the environmental effects of the waste of production processes and their impact on society and the subsequent consumption of available resources and the failure to guarantee the rights of future generations as well as practical application and show their implications in creating a pollution-free environment and ensuring the application of Lean Cultural requirements .The importance of employing Lean

Cultural in industrial and service activities in order to increase the challenges generated by large pollution and gas emissions from industry and the direct impact of Lean Cultural on the protection and maintenance of the environment, which focuses on the environmental and human aspect on the one hand and reduce costs on the other, and its significant role in maintaining the use of economic resources by employing more efficient and cleaner technology, making it consume the least amount of energy and resources.

It was concluded that the existence of an effective system of targeted audit helps to achieve its performance objectives, especially environmental performance and contributes to supporting Lean Cultural by reducing waste in natural resources, as well as contributing to the quality of financial reports, ensuring compliance with laws and instructions and avoiding harm to the reputation of the company and not incurring additional costs.

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