

Abstract

The purpose of this research is to introduce an integrated approach for auditing sustainable development reports and activating the oversight role of stakeholders. This purpose can be achieved through identifying the theoretical framework for sustainable development practices, problems associated with the accounting measurement and disclosure of sustainable development practices, the nature of auditing sustainable development reports and the most important problems facing auditor when auditing the content of sustainable development reports. In addition to, auditor's professional qualification requirements for auditing sustainable development reports and the oversight role of stakeholders.

This research involves both theoretical and field analysis. It begins with a review of the available literature which provides a basis for constructing the proposed approach of this study. Survey was the main instrument for the field investigation. The survey was used to gather data from the selected sample in order to examine auditing sustainable development reports and their effect on the oversight role of stakeholders.

The field study was carried out through a questionnaire distributed on three categories (universities teaching staff in some Egyptian universities - external auditors in some accounting and auditing offices - investors and financial analysts in some listed companies) and semi-structured interviews were conducted. The research hypotheses are supported.

Key Words: Sustainable development practices - Auditing Sustainable Development Reports - The Oversight role of Stakeholders.