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**Application of Measuring and Disclosure in Accounting to Identify
the Social Responsibility of Financial Statements in the Gaza
Companies**

Abstract :The application of measuring and disclosing the accounting about the social responsibility on the financial statements at the Companies in Gaza Province.

The accounting of social responsibility for work organizations is still a subject of dubitable between the researchers to define its concepts, nature, control, measurement and disclosing it to all the users of financial statements. This research aims to discover the practicing of social responsibility in Palestine by these companies. To realize the objectives of application about this study, the researcher designs two questionnaires depending on the previous studies and the theoretical framework, distributed to (70) Financial Managers and Accountants at these companies in Gaza Province.

The results of this study showing that the accounting of social responsibility did not achieve a sufficient importance from accounting and auditing professional associations in Palestine. This study showing also that the general frame of the social responsibility is unlimited features and disagreed on its dimensions just today. The study showing that the accounting of social responsibility of the projects is an activity may be rationalized through defining its category, fields, objectives and its variables. Accordingly we may define the methods of disclosing and measuring its results in an objective manner. The researcher introduces a set of recommendations to support these companies to comply with laws and regulations to protect the environment from pollution and detirments resulting from operating its activities and to disclose all the activities which cause a social effects, such as: education, employees health, environmental pollution and resources consumption.

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**Source: Environmental Employee and Ethical Reporting in Europe,
Adams Hill and Roberts, 1990**