

## Ranking of Dimensions and Sustainability Reporting Indicators in Municipalities<sup>1</sup>

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### INTRODUCTION

Each dimension of sustainability includes completely different aspects, which in some cases are not few. In this regard, the international organization of Standards has paid attention to sustainable development in cities. It presents the requirements of analyzing the performance of urban services and quality of life using a comprehensive approach and can be applied to any city, municipality or local government regardless of its development.

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Considering the importance of the subject and extensive research in the field of sustainability in developed countries, unfortunately, this issue was not seriously addressed in Iran. Also, there is no proper understanding of the dimensions and indicators of sustainability in municipalities, and so far the priority and importance of the dimensions and indicators have not been expressed and presented. Therefore, the present research examines the ranking and prioritization of sustainability reporting dimensions and indicators in Iranian municipalities. For this purpose, the proposed model of sustainability reporting in municipalities (Fatari, Mashayekhi and Hejazi, 1401) was studied to rank its dimensions and indicators using the hierarchical analysis method.

#### **MATERIALS AND METHOD**

This research is applied based on the purpose and descriptive based on the nature of the research. In this part of the present research, the proposed model of sustainability reporting in municipalities (Fatari et al., 1401) is presented first. Then, the statistical description and characteristics of the respondents and finally, the ranking of the reporting dimensions and indicators of the sustainability of municipalities using the hierarchical analysis method are discussed.

#### **RESULTS AND DISCUSSION**

The results of the hierarchical analysis method to determine the weight and importance and ranking of each of the reporting dimensions of the sustainability of Iranian municipalities and the indicators belonging to each dimension are presented below. In short, it can be said that the ranking of sustainability reporting dimensions includes 1. Report characteristics; 2. Factors of excellence and progress; 3. Management and human capital; 4. Work and production; 5. Economic and 6. Environmental factors. In the economic dimension, the ranking of the indicators is as follows: 1. Macro-economic conditions of the country; 2. Economic conditions of the

municipality; 3. Economic conditions of beneficiaries; and 4. economic performance. In terms of environmental factors, the ranking of the indicators is 1. Infrastructure and facilities; 2. Allocation of facilities and privileges; 3. Sustainability in the environment and 4. Compatibility with the environment. In the dimension of work and production, the ranking of the indicators is as follows: 1. Adherence to legal payments; 2. Sustainable intellectual interaction (human capital); 3. Legal requirements; 4. Sustainable supply chain; 5. Use of technology and 6. Corporate management. In the dimension of management and human capital, the ranking of indicators is 1. Management ability; 2. Communication between employee and manager; 3. Existence of effective communication; 4. Ethical characteristics of accountants; 5. Specialized managers and 6. Specialized personnel. In the dimension of excellence and progress factors, the ranking of the indicators is as follows: 1. Participation and development of valuation methods; 2. Responsibilities and social contributions; 3. Dealing with offenders without discrimination and 4. Criteria for determining rights and benefits. In the dimension of report features, the ranking of indicators is in the order of 1. Qualitative features of the report; 2. Report collection sources; 3. Report transparency; 4. Accounting records; 5. Compliance with accounting principles; 6. Impartiality of the report and 7. Timeliness of the report.

## **CONCLUSION**

Considering the results of the research, it is suggested that the organization of municipalities and rural districts of the country should provide appropriate procedures and instructions to disclose the dimensions and indicators identified in this research in the annual reports of the municipalities. Do also, according to the importance coefficients of each of the dimensions and indicators of sustainability, it is suggested that the organization of municipalities and villages of the country should prepare a sample of the sustainability report containing the dimensions and

indicators proposed in this research and send it to the municipality. To notify the country.

**Keywords:** AHP, Municipalities, Sustainability Reporting.

**JEL Classification:** M41, M48, Q01, Q56.

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