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Research paper

The Impact of The Main Characteristics of Accounting Information on Improving Corporate Sustainability

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Abstract

The study aims to provide a concrete framework that enables Saudi industrial companies in the Eastern Province to significantly improve their operational efficiency and current performance, as well as enhance their ongoing resilience and long-term sustainability. Primary data were collected primarily through the distribution of a structured questionnaire, conducted as part of a comprehensive survey. This survey targeted a large and diverse sample of 321 industrial companies. The study used partial least squares structural equation modeling (PLS-SEM), a powerful multivariate statistical technique suitable for examining complex causal relationships and testing theoretical models using latent variables. The study results indicate that the key characteristics of accounting information play a significant role in improving the economic, environmental, and social performance of the industrial sector in the Kingdom of Saudi Arabia. The results confirm that through this accounting information and its strategic adaptation, industrial companies can not only enhance their financial viability and operational efficiency, but also significantly reduce their environmental footprint and enhance their social responsibility. The specialized knowledge of strategic planners enables them to make predictions to improve economic, environmental, and social sustainability by linking them to accounting information. This study encourages strategic decision-makers in industrial companies in Saudi Arabia to strive to improve the relevance and reliability of accounting information and maximize the sustainability of their economic, environmental, and social performance.

Keywords: *Accounting Information; Relevance, Reliability; Economic Sustainability; Environmental Sustainability; Social Sustainability.*

1. Introduction

The relationship between the main attributes of accounting information-precision, punctuality, relevance, and transparency and corporate sustainability practices is fundamental for decision-making in business contexts Abdelraheem et al, 2025). Precise accounting information significantly enhances decision-making, providing verifiable data that reflects the true financial health and operational effectiveness of a company. Monteiro et al. (2021) emphasize that accurate data is essential to evaluate a company's sustainability practices, as they allow companies to make informed choices that align with their social and environmental responsibilities. When accountants provide accurate financial reports, they not only comply with regulatory expectations but also facilitate the implementation of effective sustainability strategies (Collier, 2015).

The punctuality of accounting information is equally vital, as it influences the readiness of decision-making. Companies should act quickly in response to environmental challenges and market changes, and timely information ensures that organizations can adapt their strategies accordingly. According to Dagiliene and šutiene (2019), the speed at which accounting data is generated and reported can be a critical factor for a company to adopt sustainable accounting practices. Organizations that delay in the report may fail to capitalize on sustainability improvements, which can undermine their competitive positions in rapidly evolving markets (LUTFI et al., 2022). Therefore, the accounting information aligns corporate decisions with the current market dynamics, helping companies to maintain their sustainability commitments Babiker et al, 2025).

The relevance enhances the usefulness of accounting information, ensuring that decision makers receive data pertinent to their specific operational contexts. Accounting information that has no relevance can compromise the effectiveness of strategies designed to improve corporate sustainability. Schaltegger et al. (2017) argue that relevant information companies help identify important risks and opportunities for sustainability. This strategic point of view is reinforced by Soulhari, Rachmadani, and Sari (2025), who claim that improved decision-making is directly linked to the relevance of the accounting data presented, allowing companies to incorporate sustainability goals into their broader corporate strategies. In addition, relevant information can guide investment in green technologies and sustainable processes, bringing the transition to a more sustainable business model.

Transparency in accounting is a cornerstone for the construction of confidence with stakeholders, essential for sustainable business practices. The principle of transparency ensures that stakeholders have access to reliable information on the operations and impacts of a

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company on society and the environment. Martínez-Ferrero, Garcia-Sanchez, and Cuadrado-Ballesteros (2015) highlight that high-quality financial reports contribute to a clearer understanding of corporate sustainability initiatives, thus promoting the confidence of stakeholders. This is echoed by Latan et al. (2018), who claim that transparent accounting practices correlate with the best corporate environmental performance. When companies transparently report on their financial results and sustainability initiatives, they increase their credibility and promote the deeper involvement of stakeholders, which can stimulate innovative sustainable practices Hikal et al, 2025 A).

In addition, the integration of precision, punctuality, relevance, and transparency facilitates the formation of effective sustainability accounting systems. Such systems are critical to boosting strategic decision-making and promoting corporate responsibility. The evaluation of these systems leads to enhanced internal processes and improvement metrics of external performance (Hariyati et al., 2019). Synergia created by combining these attributes enables organizations to deal with corporate sustainability proactively rather than reactively. Alabdullah (2019) supports this notion, stating that effective management accounting systems allow service companies to maintain their performance while aligning it with sustainability metrics, thus demonstrating the direct influence of accounting practices on sustainable results.

In addition, elements such as the composition of the plate play a role in which accounting attributes are used in decision-making. Shaukat, Qiu, and Trojanowski (2016) illustrate that advice equipped with various perspectives tends to prioritize sustainability as a strategic imperative, leveraging relevant accounting information to make sustained commitments to RSE initiatives. Therefore, alignment of accounting practices with good governance can significantly improve a company's sustainability profile Alaskar et al, 2025).

In conclusion, the interaction between the main attributes of accounting information- precision, punctuality, relevance, and transparency-significantly forms the corporate sustainability practices and business decision-making. These attributes do not act in isolation, but they work synergistically to create an environment in which informed decisions can prosper, allowing companies to align their operational strategies with sustainability goals. The meaning of these accounting principles in the promotion of sustainability has been echoed in literature, highlighting their vital role to ensure that companies successfully navigate the complexities of sustainability (Puspitawati & Dewi Anggadini, 2019; Giannarakis, Andronikidis, & Sararianidis, 2020; Chen and Haokis, Andronikidis, & Sararianidis, 2020; Chen and Haokis, Andronikidis, & Sararianidis, 2020).

2. The Interplay of Economic, Environmental, and Social Factors in Achieving Corporate Sustainability

The interconnection of economic, environmental, and social factors is fundamental in the realization of corporate sustainability, which in the end allows companies to achieve long-term success by facing urgent global challenges. This triad of factors, often indicated as ESG criteria (environmental, social, and governance), serves to align company strategies with sustainable results. De Souza Barbosa et al. (2023) illustrate that the integration of ESG criteria significantly improves company sustainability services, pushing companies towards practices that balance profitability with ecological management and social responsibility.

A fundamental component of this interconnection is the recognition that sustainable commercial practices favor economic benefits while promoting social equity and environmental sustainability. Ahmad, Yaqub, and Lee (2024) have examined global tendencies that confirm the way in which environmental, social, and governance factors influence business investments, underlining that investments in sustainability can increase the reputation capital of companies and the market value. This perspective is taken up in Chandler's results (2022), which claims that the social responsibility of strategic companies produces a creation of sustainable value, effectively connecting social initiatives to improved financial services.

The concept of loyalty of the brand loyalty emerges as a vital pillar in the discussion on sustainability, with tests that suggest that sustainable commercial practices can significantly improve the trust and loyalty of consumption. Agu et al. (2024) found that the organizations perceived as a socially responsible experience have increased the loyalty of the brand, thus consolidated their market position and guaranteed long-term profitability. This discovery is crucial as it establishes the direct correlation between social practices and financial results, which Coelho, Jayantilal, and Ferreira (2023) further confirm by demonstrating a systematic link between social responsibility and corporate financial benefits.

In addition, addressing environmental policies is essential to promote real business investments. Hu et al. (2023) discussed the impact of uncertainty on environmental policy on corporate strategies, illustrating how companies can mitigate the risks associated with regulatory changes through proactive sustainability measures. This proactive approach can also serve to alleviate financial discomfort, as shown by Habib (2023), who has explored the mediation roles of ESG services within company strategies.

The Covid-19 pandemic has highlighted the need for a restoration of the critical sector, in which the social responsibility of companies (CSR) becomes an integral part of recovery strategies. Abbas et al. (2023) argue that in the hospitality sector, companies that exploit CSR in response to pandemic impacts not only improve their adaptability but also their long-term success. Fatima and Elbanna (2023) support this point of view, underlining the need for a supplementary framework for the implementation of CSR, which can support general corporate health.

The incorporation of Green Human Resource Management (HRM) practices is another path worthy of note for the promotion of corporate sustainability. Liu et al. (2023) say that the promotion of pro-environmental behavior through responsible leadership and innovative practices can support sustainable corporate services. In addition, Silva, Moreira, and Mota (2023) show that the perceptions of employees on CSR are fundamental to improving organizational commitment and professional satisfaction, thus creating a culture of sustainability within the workforce.

The research also indicates that corporate government structures significantly affect sustainability in different contexts, including Levanti countries, in which Amosh, Khatib, and Ananzeh (2023) found a significant impact of the ESG on financial performance. Hikal, et al (2025 B). This connection not only aligns with global tendencies but also indicates the need for companies to adopt governance models that strengthen sustainable practices.

In conclusion, the complex interaction between economic, environmental, and social factors in corporate sustainability is not only essential for the profitability of immediate business but is crucial to cultivating long-term resilience. As highlighted in several sources, including the systematic review of the literature of De Oliveira, Menezes, and Fernandes (2023), it is clear that a holistic approach that intertwines ESG considerations can produce substantial prizes, face global challenges, while guaranteeing responsible profitability.

3. Relevance and Reliability in Accounting Information

Accounting information is a critical component of decision-making and financial reports, with two main characteristics standing out: relevance and reliability. The relevance refers to the ability of accounting information to influence users' decisions, providing them with relevant information about past, present, or future events (TSONCHEVA, 2014). Reliable information, on the other hand, ensures that users can trust the information to represent a true and fair view of the economic reality it represents (AL-DMOUR, 2018). Both characteristics are essential for effective financial decision-making, as they affect the usefulness of the information presented in the financial reports.
The meaning of relevance in accounting information cannot be exaggerated. Relevant information can guide investors and stakeholders to make informed decisions about asset allocations, investments, and financial strategies (Unluck, Zakaria, and Sulaiman, 2019). In the age of digital accounting, companies are evolving their systems to improve the relevance of their information, necessary for the quality of financial reports (Phornlaphathakorn & Kalasindhu, 2021). Notably, the relevance of the value of accounting information, as highlighted by Barth, Li, and McClure (2023), continues to evolve, demonstrating that relevance is not a static feature but should be continuously evaluated against changes in market conditions.
Reliability complements the relevance, ensuring that disclosed information is credible and can be trusted by users. As stated by Hamedi et al. (2021), reliable accounting information contributes significantly to the quality of financial reports, which is critical to establishing stakeholder confidence and effective business performance. In addition, a study by Gelinas, Dull, and Wheeler (2018) emphasizes the importance of accounting information systems to ensure reliability, stating that an efficient system can increase report accuracy. Companies must continually strive to maintain the relevance and reliability of their financial data to remain competitive.
The interaction between relevance and reliability is crucial for effective communication in financial reports, as only one feature cannot meet the expectations of stakeholders. A balance must be achieved to ensure that information not only provides timely information, but also reflects real financial conditions (Collier, 2015). In addition, the impact of the qualitative characteristics of accounting information on commercial entities is emphasized by Adrian-Cosmin (2015), illustrating that both relevance and reliability are angular stones of successful business strategies.
Incorporation of these dimensions within the structure of accounting practices will affect the way users perceive the quality of such information (Massaro, Dumay, and Guthrie, 2016). Therefore, organizations should invest in technologies that support the delivery of relevant and reliable information. Innovations such as robotic process automation, discussed by Kokina and Blanchette (2019), Abdelraheem et al (2024 A) can improve the efficiency and accuracy of information dissemination, helping companies achieve these critical goals.
In addition, the role of audit committees, as analyzed by Sultana, Singh, and Van Der Zahn (2015), highlights the aspect of governance that guarantees users of the reliability of the information presented. This supervision ensures that stakeholders receive not only relevant information, but also that they are subjected to complete scrutiny and validation.
In conclusion, the main characteristics of accounting information are relevance and crucial reliability in decision-making and financial reports. They ensure that stakeholders can rely on the information they trust to make economic choices. As the accounting scenario continues to evolve, with innovations and technological advances, the demand for highly relevant and reliable information will become increasingly vital to achieve the performance of sustainable business (Richins et al., 2017; GEPP et al., 2018; De Villiers, Dumay, & Maroun, 2019). The effectiveness of financial reports depends on these characteristics, making it indispensable in the accounting profession today.

4. Hypotheses Development

4.1. Accounting information (relevance and reliability) and economic sustainability

The relevance and reliability of accounting information significantly influence the economic sustainability of companies, modeling decision-making processes, promoting the trust of the interested parties, and influencing long-term financial services. The reliable accounting information ensures that the company's interested parties are adequately informed of the tax health of a company, thus improving the quality of the decisions taken by the Management (Al-Dmour, 2018; Alesaa et al., 2020). A robust system of accounting information provides the framework necessary to guarantee the accuracy of financial relationships, which is fundamental for effective strategic planning and operational efficiency (Ghanam & Al-Shammari, 2024).
The ability to make solid investment decisions is essential to support economic profitability, and the reliability of accounting information plays a significant role in this sense. Alesaa et al. (2020) emphasize that reliable accounting can rationalize investment decisions, subsequently improving the corporate value. The quality of financial relations, characterized by transparency and consistency, has a measurable effect on organizational services and sustainability (Trabulsi, 2018). Furthermore, when the accounting information is relevant and communicated reliably, it is positively corrected with an improvement in financial services between the sectors, including the banking industry (Hameedi et al., 2021).
The interested parties increasingly require the guarantee regarding the sustainability efforts of companies and, therefore, the strategic relevance of the relationships on sustainability cannot be overrated (Cheng et al., 2015). The alignment of financial information with sustainability indicators helps investors to make informed decisions, improve investors' trust and trust in the organization (Martínez-Ferrero et al., 2015). The integrated relationships, which combine financial and non-financial data, is gaining traction as not only guaranteeing compliance, but also establishing the corporate legitimacy in the eyes of the interested parties (Cormier & Magnan, 2015; Reimsbach et al., 2018). This convergence of information promotes greater responsibility and encourages positive relationships with the interested parties, essential for long-term economic sustainability.
The decision-making process in an organization does not depend exclusively on historical financial data, but also incorporates considerations of sustainability that guarantee resilience in evolving markets (Al-Matari et al., 2022). The dynamic nature of accounting information systems has direct implications for adaptability and organizational performance (Khaghany et al., 2019). As companies face the challenges, having reliable accounting information allows agile responses to the needs of the market, thus strengthening corporate sustainability.
In addition, the role of digital transformations in improving the quality of financial relationships underlines the contemporary movement to the use of technology in accounting practices (Phornlaphatrachakorn & Kalasindhu, 2021; Valentinetti & Rea, 2025). With digitization, organizations can generate more precise and relevant accounting data, strengthening the trust between the interested parties and promoting sustainable corporate practices. In addition, the current discourse on the accounting of sustainability illustrates the need for organizations to prioritize the integration of sustainability metrics in the reporting structures (Schaltegger & Burritt, 2017; Rezaee, 2016).
Ultimately, the link between relevant and reliable accounting information and the economic sustainability of the companies is multifaceted, affects decision-making processes, the trust of various parties interested, and the search for long-term financial services. The quality of

improved financial reporting not only increases the competitive advantage, but also contributes to the general commitment of a company to sustainable practices, thus guaranteeing its longevity and resilience in a panorama of competitive market (Salameh et al., 2022; Purwati et al., 2014). In conclusion, the actual management of accounting information systems is essential to exploit the full potential of financial data in guiding sustainable economic results within companies. This study presents the following hypotheses based on the theoretical explanations we discussed above:
H1: The relevance of accounting information positively affects economic sustainability.
H2: The reliability of accounting information positively affects economic sustainability.

4.2. Accounting information (relevance and reliability) and environmental sustainability

The relevance and reliability of accounting information perform critical functions in the formation of corporate environmental sustainability practices and decision-making in current business environments. Decision makers increasingly recognize that high-quality accounting data is essential to effectively evaluate sustainability initiatives. Monteiro et al. (2021) emphasize that the integration of relevant accounting information significantly influences decision-making processes and the development of sustainable practices in organizations. This feeling is echoed by Mohammed (2024), who argues that managerial accounting data needs to enhance leaders' abilities to make informed decisions about sustainability.
In addition, the transparency of financial accounting information is critical to nourishing investors' confidence and promoting responsible corporate behavior. Lu (2024) points out that transparent accounting practices simplify financial decision-making processes in supply chains, thus increasing general sustainability. In this context, the strategic relevance of sustainability indicators should align with the guarantee of information disclosed. Cheng et al. (2015) state that this alignment directly influences investor decisions, linking the quality of financial reports to enhanced sustainability disclosures (Martínez-Ferrero et al., 2015), Abdelraheem et al (2024 B).
However, a dynamic business environment characterized by environmental uncertainty complicates the interpretation and application of accounting information. Pires and Alves (2022) discuss how changes in environmental conditions affect the relevance of accounting information in performance evaluation, suggesting a contingency approach to accounting practices. In addition, the environmental-economic accounting system can greatly improve the quality of environmental information systems, as observed by Vardon et al. (2018), reinforcing the decision-making structure around sustainability practices, Abdelraheem et al (2021).
The advent of digital accounting systems offers new paths to improve the quality of decision-making in various sectors, including banks (Al-Oily et al., 2023). As organizations sail in these evolving landscapes, they require innovative approaches to integrate sustainability into their main business strategies. Schaltegger and Burritt (2017) advocate contemporary environmental accounting practices to face these challenges.
In short, reliable and relevant accounting information serves as the basis for effective environmental decision-making, as evidenced by several studies (ESD et al., 2019; LUTFI et al., 2022). Corporate commitment to sustainable accounting practices can lead to better financial performance and long-term viability amid growing environmental concerns (DALLE et al., 2021; ALADWAN, 2024). The importance of accounting information in sustainability contexts is therefore increasingly apparent, requiring additional research and improved practices between industries. This study presents the following hypotheses based on the theoretical explanations we discussed above:
H3: The relevance of accounting information positively affects environmental sustainability.
H4: The reliability of accounting information positively affects environmental sustainability.

4.3. Accounting information (relevance and reliability) and social sustainability

The relevance and reliability of accounting information play a critical role in supporting social sustainability initiatives in organizations, ultimately affecting stakeholder decision-making and community involvement. Organizations that prioritize sustainability can use relevant accounting information to align their financial practices with their social, environmental, and governance goals (MOLKHAM, 2024). As unlucky, Zakaria, and Sulaiman (2019) argue, the quality of accounting information significantly influences how stakeholders perceive and evaluate the sustainability efforts of organizations.
The effectiveness of disseminating information related to sustainability accounting is particularly pronounced in small and medium-sized companies (SMEs), where this disclosure increases the reliability of financial reports (Salameh et al., 2022). This enhanced reliability can improve confidence between stakeholders and facilitate better involvement with communities (Valentinetti & REA, 2025). In addition, TSCHOPP and Nastanski (2014) suggest that the patterns of reports harmonized for corporate social responsibility can improve the relevance of sustainability information, thus promoting informed decision making between investors and community members.
In addition, it was demonstrated that strategic relevance and the guarantee of sustainability indicators significantly influence investor decisions, indicating a strong connection between accounting practices and stakeholder involvement (Cheng, Green & Ko, 2015). The digital transformation of audit processes also improves the reliability of accounting data, thus improving corporate governance and involving stakeholders more effectively (Manita et al., 2020).
Studies have shown that effective social responsibility dissemination correlates with the best sustainability results in highly polluting industries, highlighting the tangible benefits of relevant accounting information on the social and environmental performance driver (Dhar, Sarkar, and Ayittey, 2022). The intersection of sustainability and quality reports of financial reports is reinforced by Martínez-Ferrero, Garcia-Sanchez, and Cuadrado-Ballesteros (2015), who illustrate that reliable sustainability information encourages stakeholders to support sustainable companies.
In conclusion, the relevance and reliability of accounting information serve as fundamental elements that contribute to the effectiveness of social sustainability initiatives. Organizations that take advantage of these qualities can positively influence the decision-making of stakeholders and promote the deepest involvement of the community, thus increasing their general social contribution (HUANG & WATSON, 2015; SIMINTT & HUGGINS, 2015). This study presents the following hypotheses based on the theoretical explanations we discussed above:
H5: The relevance of accounting information positively affects social sustainability.
H6: The reliability of accounting information positively affects social sustainability.

5. Methods

5.1. Study population and sample

The study population represents all accountants and administrators working in industrial companies in the Eastern Province of the Kingdom of Saudi Arabia. The study relied on a snowball sample due to the conditions for its application in the current study (Saunders et al., 2012). The most important reasons were the difficulty of determining a complete and accurate framework for the study population, its large size, its geographical spread, and its dispersion. One of the sample selection criteria was the initial question for the respondents: "Have you made a purchase from an online store during the previous twelve months?" to ensure the reliability of the results obtained. This was based on a set of assumptions, such as a margin of sampling error (5%) and a confidence level (95%). This was also based on a table determining the sample size that can be traced back to the capital sample of (384) individuals, which represents the minimum acceptable limit, assuming the population exceeds 100,000 individuals (Taherdoost, 2016).

5.2. Primary data collection tool

To collect field study data from primary sources, the researcher relied on an electronic questionnaire prepared specifically for this purpose, based on the results of previous research and studies, using Google Forms. The questionnaire was distributed between May 8, 2025, and July 13, 2025. This list includes a set of statements to measure the variables and dimensions of the study.
After applying the above, the number of responses or responses reached (321), with a response rate of 83.4%.

5.3. Statistical data analysis methods

The current study used the latest version of SmartPLS (4), a statistical tool for examining data through SEM (Single Least Squares) modeling. The reason for choosing this approach for analysis is due to several features and advantages, including the ability to study direct and indirect effects—mediated and moderated relationships—and the ability to test a set of relationships within the same model—complex models—whether between one or more independent variables and several dependent variables simultaneously with relative accuracy, avoiding the problems of multicollinearity and normal distribution. This approach has gained significant importance in scientific studies in the fields of management sciences, human resource management (Hair et al., 2021), marketing, and related fields.

6. Results

The study results include two main stages: Stage One: Evaluation of the measurement model to determine the validity, reliability, and validity of the scales used in the study. Stage Two: Evaluation of the structural model to test the study hypotheses and the suitability of the proposed model, as illustrated in Figures 1, 2.

6.1. Evaluation of the (external) measurement model

Validity Tests: These tests include several tests, which can be explained as follows:
Content Validity: This test aims to verify the validity of the questionnaire's statements and its scientific design. Therefore, the questionnaire was presented to specialized professors and distributed online to some of the study sample to ensure their understanding of the wording.
Convergent Validity: It refers to the degree of convergence of the statements and items used to measure a variable or dimension, and is calculated using the average explained variance (AVE). The results shown in Table 3 showed that all values of (AVE) are acceptable, as Fornell & Larcker (1981) indicated that acceptable values of (AVE) should be greater than 0.50. Discriminant Validity: To test the discriminant validity, both (1) the (HTMT) index were calculated. Table (1) and Figure (1) showed that all values are less than the permissible value of 0.85 and do not exceed 0.90. The results shown in Table 2 showed that the values are high, as all values of the correlation coefficients of each dimension variable by itself are greater than its correlation value with the rest of the dimensional variables.
Reliability tests: These indicate the ability of the scale - the questionnaire model - to obtain the same results if the test is repeated more than once, with all conditions being constant. They can be explained as follows:
Scale reliability is determined by standard loading coefficients and their outer weights. The extracted results shown in Table 1 and Figure 1 showed that the standard coefficients are high, as they are greater than 0.50, according to Hair et al. (2021).
Component reliability (CR): The statistical results shown in Table (1) Table (1 and Figure 1 showed that all values are acceptable, as they are greater than 0.70, according to Hair et al. 2021).
Cronbach's Alpha (CA): The results of the internal consistency test showed that Cronbach's alpha coefficients for all dimensions and variables were high, as shown in Table (1) Table (1 and Figure 1. (Hair, et al. 2021) believe that acceptable alpha values must be greater than 0.70, which indicates a high degree of confidence and reliability in the scale used in the study.

Table 1: Reliability and Validity

	Items	Loading	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Relevance of accounting information	Rel1	0.947	0.908	0.936	0.785
	Rel2	0.880			
	Rel3	0.933			
	Rel4	0.775			
Reliability of accounting information	Reli1	0.962	0.947	0.962	0.864
	Reli2	0.893			
	Reli3	0.912			
	Reli4	0.949			
Economic Sustainability	ECS1	0.912	0.777	0.856	0.603
	ECS2	0.787			
	ECS3	0.773			
	ECS4	0.604			
Environmental Sustainability	ES1	0.882	0.877	0.915	0.730

Social Sustainability	ES2 ES3 ES4 SS1 SS2 SS3 SS4	0.892 0.852 0.788 0.942 0.897 0.902 0.912	0.933	0.953	0.834

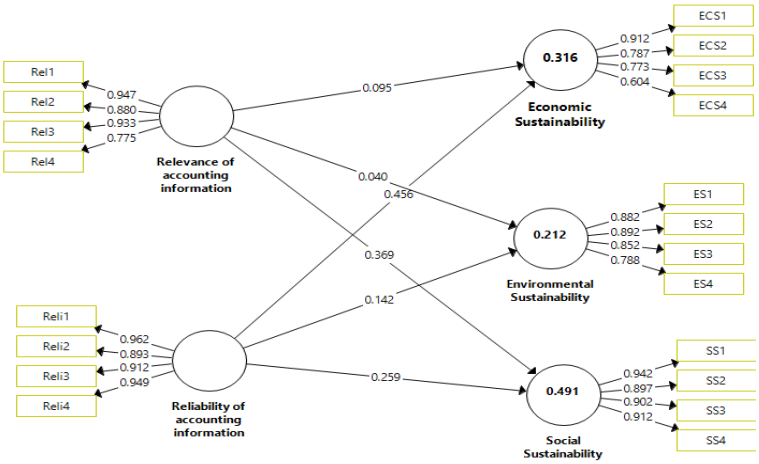

Fig. 1: Validity, Reliability, and Structural Model Assessment.

Table 2: Discriminant Validity

	Economic Sustainability	Environmental Sustainability	Relevance of accounting information	Reliability of accounting information	Social Sustainability
Economic Sustainability	0.777				
Environmental Sustainability	0.475	0.855			
Relevance of accounting information	-0.063	0.315	0.886		
Reliability of accounting information	0.501	0.424	0.351	0.929	
Social Sustainability	0.209	0.542	0.599	0.550	0.913

6.2. Structural model evaluation

Coefficient of Determination (R): This coefficient represents the effects of the independent variables (combined) on the dependent variables. The coefficient of determination for economic sustainability as a dependent variable was 0.316, meaning that the main characteristics of accounting information explain 31.6% of the variation in economic sustainability. The coefficient of determination for environmental sustainability as a dependent variable was 0.212, meaning that the dimensions of the main characteristics of accounting information explain 21.2% of the variation in environmental sustainability. The coefficient of determination for social sustainability as a dependent variable was 0.491, meaning that the dimensions of the main characteristics of accounting information explain 49.1% of the variation in social sustainability. Table 3 illustrates these results.

Table 3: R Square

	R Square	R Square Adjusted
Economic Sustainability	0.316	0.308
Environmental Sustainability	0.212	0.203
Social Sustainability	0.491	0.485

Effect Size (F): This coefficient represents the magnitude of the effect of the independent variables on the dependent variables. From Table 4, all indicators exceed the minimum desired limit and are considered indicators of high compatibility. Therefore, it can be said that the proposed model can be relied upon to explain the relationships between the variables and dimensions of the study.

Table 4: F Square

	Economic Sustainability	Environmental Sustainability	Social Sustainability
Relevance of accounting information	0.095	0.040	0.369
Reliability of accounting information	0.456	0.142	0.259

6.3. Hypothesis test

To demonstrate the practical utility and explanatory power of the PLS-SEM model, a recent empirical study focusing on the Saudi industrial sector in the Eastern Province was used. The analysis rigorously examined the impact of key accounting information characteristics on key sustainability dimensions. Specifically, the results conclusively demonstrated that the relevance and reliability of accounting information have a statistically significant positive impact on all three sustainability dimensions under investigation: economic, environmental, and social. Strong statistical evidence supported these conclusions, with the impact of the relevance of accounting information on economic sustainability ($t = 4.370$, $p = 0.000$), environmental sustainability ($t = 2.688$, $p = 0.007$), and social sustainability ($t = 7.688$, $p = 0.000$), and the impact of the reliability of accounting information on economic sustainability ($t = 10.248$, $p = 0.000$), environmental sustainability ($t = 4.919$, $p = 0.000$), and social sustainability ($t = 7.291$, $p = 0.000$), indicating that higher levels of relevance and reliability of accounting

information within the Saudi industrial sector are associated with improved performance in economic, environmental, and social sustainability. These compelling results provided strong support for accepting the study's hypotheses.

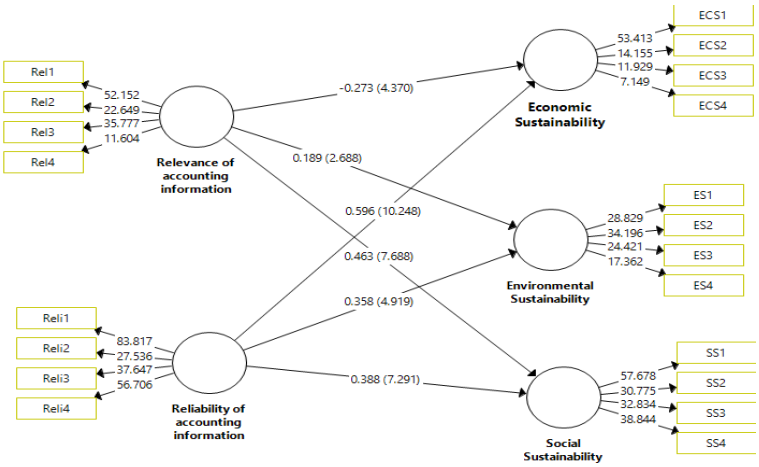

Fig. 2: Structural Equation Modelling.

Table 5: PLS-SEM Results

Hypotheses	Original Sample (O)	T Values	P Values	Results
Relevance of accounting information -> Economic Sustainability	0.273	4.370	0.000	Accepted
Relevance of accounting information -> Environmental Sustainability	0.189	2.688	0.007	Accepted
Relevance of accounting information -> Social Sustainability	0.463	7.688	0.000	Accepted
Reliability of accounting information -> Economic Sustainability	0.596	10.248	0.000	Accepted
Reliability of accounting information -> Environmental Sustainability	0.358	4.919	0.000	Accepted
Reliability of accounting information -> Social Sustainability	0.388	7.291	0.000	Accepted

7. Conclusion and Recommendations

Accounting information is a key enabler for corporate sustainability to happen in practice. Corporate sustainability consists of the economic, environmental, and social dimensions. Likewise, accounting influences corporate sustainability along the economic, environmental, and social directions. Accounting information, which exhibits the main characteristics such as relevance, reliability, comparability, timeliness, and transparency, provides the foundations to support meaningful and value-adding actions. Exemplifying how a main characteristic influences corporate sustainability is imperative to illustrate the strength of the connection.

- Relevance. It must have the capability to influence a decision. In corporate sustainability, ignoring relevant information may lead to a wrong decision. As such, the pursuit of sustainability will be unsuccessful. Relevance, therefore, must be one of the main characteristics of accounting information for corporate sustainability.
- Reliability. The information must be accurate and can be depended upon. In the context of corporate sustainability, unreliable information makes the assessment less meaningful and induces a possible debacle in decision-making. Sustainability will again suffer. Maintaining the reliability of accounting information guarantees its effectiveness.
- Comparability. The information must be able to be compared, preferably among the firms or even industries. Compared Information allows for an extensive evaluation of options and available opportunities. If very useful insights about sustainability can be generated from the comparison, the obstacles on the path to corporate sustainability can be reduced significantly.

To enhance the use of accounting information in promoting corporate sustainability, it is recommended that organizations develop comprehensive systems integrating financial and non-financial data, stress future-oriented information, link monetary and physical measures, establish efficient data collection processes, and provide targeted training. Sustainable development requires adequate accounting support. Current accounting systems mainly address economic aspects; their coverage of social and environmental dimensions is limited, which constrains sustainability evaluation. An effective solution involves broadening the scope of accounting information to explicitly encompass economic, social, and environmental activities, thereby enabling performance measurement consistent with the Brundtland Commission definition. Beyond this, organizations must address several challenges before achieving a suitable system.

Considering the findings and recent developments in the fields of sustainability and digitalization, we recommend that future studies focus on the interactive relationship between digital accounting and environmental and social governance, through comparative and analytical studies, aiming to build a deeper understanding of the role of modern accounting in promoting sustainable development and guiding corporate decisions.

First, organizations should incorporate both financial and non-financial information addressing economic, social, and environmental issues. Such systems quickly highlight sustainability status. Second, the information must be future-oriented, enabling managers to anticipate outcomes of strategic choices and assess sustainability prospects. Third, linking monetary and physical measures is crucial. Physical data can be converted into monetary units to support decision-making; collecting a sufficient level of detail and regularity is necessary for the reliability and consistency of derived information. Fourth, organizations should develop efficient data-generation processes to supply and update the sustainability information system. Lastly, companies must provide specific training on sustainability to each department, especially accounting or financial personnel. Education is vital for awareness, managerial support, and adequate incorporation of sustainability data into operations.

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