International Journal of Accounting and Economics Studies, 12 (6) (2025) 79-88

International Journal of Accounting and Economics Studies

Website: www.sciencepubco.com/index.php/IJAES
https://doi.org/10.14419/16hfde07
Research paper

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

Mohamed Elnair Mohamedain Khogly

Department of Administrative and Financial Sciences -Accounting, Khafji
University College, University of Hafr Al Batin, Saudi Arabia
Orcid: https://orcid.org/0000-0002-1129-4046
**Corresponding author E-mail: mnayer.costing@gmail.com*

Received: August 22, 2025, Accepted: September 26, 2025, Published: October 3, 2025

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

Copyright © Authors. This is an open access article distributed under the Creative Commons Attribution License, which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

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

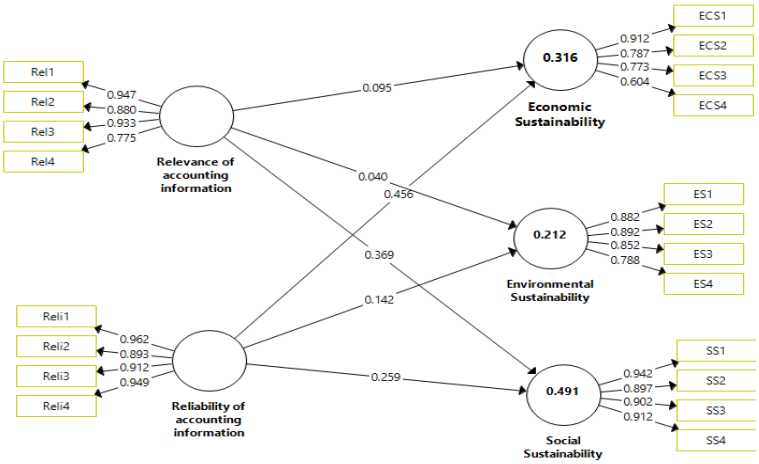


Fig. 1: Validity, Reliability, and Structural Model Assessment.

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.

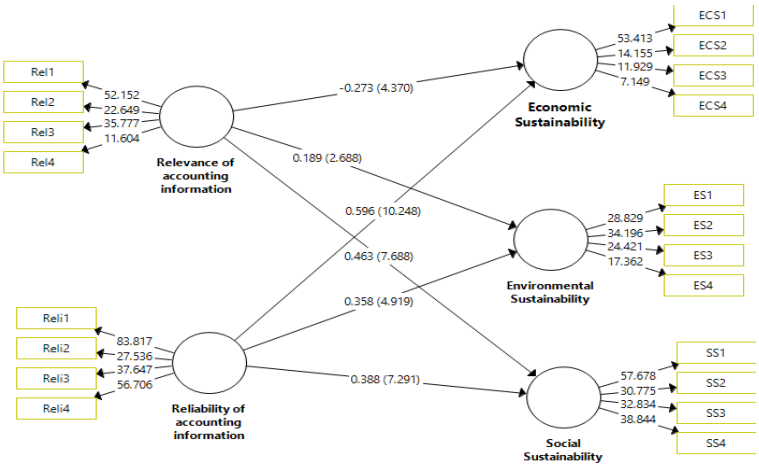


Fig. 2: Structural Equation Modelling.

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.

References

[1] Abbas, J., Al-Sulaiti, K., Lorente, D. B., Shah, S. A. R., & Shahzad, U. (2023). Reset the industry redux through corporate social responsibility: The COVID-19 tourism impact on hospitality firms through business model innovation. In Economic growth and environmental quality in a post-pandemic world (pp. 177-201). Routledge. https://doi.org/10.4324/9781003336563-9.

[2] Abdelraheem, A. (2024 A). Detecting the effect of main characteristics of accounting information on sustainable development at Al-Kharj Governorate. Decision Science Letters, 13(3), 587–594. https://doi.org/10.5267/j.dsl.2024.5.004

[3] Abdelraheem, A. (2024 C). The effect of corporate social responsibility dimensions on accounting information quality: Empirical study in Saudia Arabia. Uncertain Supply Chain Management, 12(2), 685–694. https://doi.org/10.5267/j.uscm.2024.1.016.

[4] Abdelraheem, A. A. E., Hussaien, A. M., Mohammed, M. A. A., & Elbokhari, Y. A. E. (2021). The effect of information technology on the quality of accounting information. Accounting, 191–196. https://doi.org/10.5267/j.ac.2020.9.017.

[5] Abdelraheem, A., Musa, A., Khogly, M., & Elboukhari, Y. (2025). Consolidating sustainability efforts: The role of effective supply chain management in balancing economic growth, environmental stewardship, and social responsibility. Journal of Project Management, 10(3), 533–548. https://doi.org/10.5267/j.jpm.2025.4.001.

[6] Adrian-Cosmin, C. (2015). Accounting Information System-Qualitative Characteristics And The Importance Of Accounting Information At Trade Entities. Annals of'Constantin Brancusi'University of Targu-Jiu. Economy Series/Analele Universităţii'Constantin Brâncuşi'din Târgu-Jiu Seria Economie, 2(1).

[7] Agu, E. E., Iyelolu, T. V., Idemudia, C., & Ijomah, T. I. (2024). Exploring the relationship between sustainable business practices and increased brand loyalty. International Journal of Management & Entrepreneurship Research, 6(8), 2463-2475. https://doi.org/10.51594/ijmer.v6i8.1365.

[8] Ahmad, H., Yaqub, M., & Lee, S. H. (2024). Environmental-, social-, and governance-related factors for business investment and sustainability: A scientometric review of global trends. Environment, development and Sustainability, 26(2), 2965-2987. https://doi.org/10.1007/s10668-023-02921-x.

[9] Al Amosh, H., Khatib, S. F., & Ananzeh, H. (2023). Environmental, social and governance impact on financial performance: evidence from the Levant countries. Corporate Governance: The international journal of business in society, 23(3), 493-513. https://doi.org/10.1108/CG-03-2022-0105.

[10] Alabdullah, T. T. Y. (2019). Management accounting and service companies' performance: Research in emerging economies. Australasian Accounting, Business and Finance Journal, 13(4). https://doi.org/10.14453/aabfj.v13i4.8.

[11] Aladwan, M. (2024). Sustainable accounting information and enhancement of quality for financial decision making. International Journal of Productivity and Quality Management, 43(4), 440-458. https://doi.org/10.1504/IJPQM.2024.143224.

[12] Alaskar, M. Z., Osman, M. A., Hussin, Z. A. M., Abdelraheem, A. A. E., Babiker, B. B. A., & Musa, A. M. H. (2025). The role of environment sustainability accounting on competitive advantage and making decision: Evidence from Sudan. Decision Science Letters, 14(2), 303–312. https://doi.org/10.5267/j.dsl.2025.1.007.

[13] Al-Dmour, A. (2018). The impact of the reliability of the accounting information system upon the business performance via the mediating role of the quality of financial reporting. The International Journal of Accounting and Business Society, 26(1), 78-111. https://doi.org/10.21776/ub.ijabs.2018.26.1.5.

[14] Al-Dmour, A. (2018). The impact of the reliability of the accounting information system upon the business performance via the mediating role of the quality of financial reporting. The International Journal of Accounting and Business Society, 26(1), 78-111. https://doi.org/10.21776/ub.ijabs.2018.26.1.5.

[15] Alesaa, A. H. M. A., Al-Laban, D. A. A., & AL-Hamzawic, A. A. R. (2020). Measuring the Reliability of Accounting Information and its role in Rationalising Investment Decisions and Improving the Value of a Company. International Journal of Innovation, Creativity and Change, 14(4).

[16] Almasyhari, A. K., Rachmadani, W. S., & Sari, Y. P. (2025). Strategic decision-making: Linking corporate choices, social responsibility, and environmental accounting in waste management. Social Sciences & Humanities Open, 11, 101404. https://doi.org/10.1016/j.ssaho.2025.101404.

[17] Al-Matari, A. S., Amiruddin, R., Aziz, K. A., & Al-Sharafi, M. A. (2022). The impact of dynamic accounting information system on organizational resilience: the mediating role of business processes capabilities. Sustainability, 14(9), 4967. https://www.mdpi.com/2071-1050/14/9/4967. https://doi.org/10.3390/su14094967.

[18] Al-Okaily, M. (2024). Assessing the effectiveness of accounting information systems in the era of COVID-19 pandemic. VINE Journal of Information and Knowledge Management Systems, 54(1), 157-175. https://doi.org/10.1108/VJIKMS-08-2021-0148.

[19] Al-Okaily, M., Alghazzawi, R., Alkhwaldi, A. F., & Al-Okaily, A. (2023). The effect of digital accounting systems on the decision-making quality in the banking industry sector: a mediated-moderated model. Global Knowledge, Memory and Communication, 72(8-9), 882-901. https://doi.org/10.1108/GKMC-01-2022-0015

[20] Alrabei, A. M. (2023). Green electronic auditing and accounting information reliability in the Jordanian social security corporation: the mediating role of cloud computing. International Journal of Financial Studies, 11(3), 114. https://www.mdpi.com/2227-7072/11/3/114. https://doi.org/10.3390/ijfs11030114.

[21] Appelbaum, D., Kogan, A., Vasarhelyi, M., & Yan, Z. (2017). Impact of business analytics and enterprise systems on managerial accounting. International journal of accounting information systems, 25, 29-44. https://doi.org/10.1016/j.accinf.2017.03.003.

[22] Araújo, J., Pereira, I. V., & Santos, J. D. (2023). The effect of corporate social responsibility on brand image and brand equity and its impact on consumer satisfaction. Administrative Sciences, 13(5), 118. https://doi.org/10.3390/admsci13050118.

[23] Azar, N., Zakaria, Z., & Sulaiman, N. A. (2019). The quality of accounting information: relevance or value-relevance?. Asian Journal of Accounting Perspectives, 12(1), 1-21. https://doi.org/10.22452/AJAP.vol12no1.1.

[24] Babiker, I., Bakhit, M., Bilal, A. O. A., Abubakr, A. A. M., & Abdelraheem, A. A. E. (2025). The Effect of Female Representation on Boards on Environmental, Social, and Governance Disclosure: Empirical Evidence from Saudi Highly Polluting Industries. Sustainability, 17(6), 2751. https://doi.org/10.3390/su17062751.

[25] Barth, M. E., Li, K., & McClure, C. G. (2023). Evolution in value relevance of accounting information. The Accounting Review, 98(1), 1-28. https://doi.org/10.2308/TAR-2019-0521.

[26] Bennett, M., James, P., & Klinkers, L. (Eds.). (2017). Sustainable measures: Evaluation and reporting of environmental and social performance. Routledge. https://doi.org/10.4324/9781351283007.

[27] Bonsón, E., & Bednárová, M. (2019). Blockchain and its implications for accounting and auditing. Meditari Accountancy Research, 27(5), 725-740. https://doi.org/10.1108/MEDAR-11-2018-0406.

[28] Chandler, D. (2022). Strategic corporate social responsibility: Sustainable value creation. Sage Publications.

[29] Chen, P., & Hao, Y. (2022). Digital transformation and corporate environmental performance: The moderating role of board characteristics. Corporate Social Responsibility and Environmental Management, 29(5), 1757-1767. https://doi.org/10.1002/csr.2324.

[30] Cheng, M. M., Green, W. J., & Ko, J. C. W. (2015). The impact of strategic relevance and assurance of sustainability indicators on investors' decisions. Auditing: A Journal of Practice & Theory, 34(1), 131-162. https://doi.org/10.2308/ajpt-50738.

[31] Cheng, M. M., Green, W. J., & Ko, J. C. W. (2015). The impact of strategic relevance and assurance of sustainability indicators on investors' decisions. Auditing: A Journal of Practice & Theory, 34(1), 131-162. https://doi.org/10.1002/csr.2446.

[32] Coelho, R., Jayantilal, S., & Ferreira, J. J. (2023). The impact of social responsibility on corporate financial performance: A systematic literature review. Corporate Social Responsibility and Environmental Management, 30(4), 1535-1560.

[33] Collier, P. M. (2015). Accounting for managers: Interpreting accounting information for decision making. John Wiley & Sons.

[34] Collier, P. M. (2015). Accounting for managers: Interpreting accounting information for decision making. John Wiley & Sons.

[35] Cormier, D., & Magnan, M. (2015). The economic relevance of environmental disclosure and its impact on corporate legitimacy: An empirical investigation. Business Strategy and the Environment, 24(6), 431-450. https://onlinelibrary.wiley.com/doi/abs/10.1002/bse.1829. https://doi.org/10.1002/bse.1829.

[36] Dagiliene, L., & Šutiene, K. (2019). Corporate sustainability accounting information systems: a contingency-based approach. Sustainability Accounting, Management and Policy Journal, 10(2), 260-289. https://doi.org/10.1108/SAMPJ-07-2018-0200.

[37] Dalle, J., Hayat, A., Karim, A., Tirtayasa, S., Sulasmi, E., & Prasetia, I. (2021). The influence of accounting information system and energy consumption on carbon emission in the textile industry of Indonesia: Mediating role of the supply chain process. International Journal of Energy Economics and Policy, 11(1), 536-543. https://doi.org/10.32479/ijeep.10693.

[38] de Oliveira, U. R., Menezes, R. P., & Fernandes, V. A. (2023). A systematic literature review on corporate sustainability: contributions, barriers, innovations and future possibilities. Environment, development and sustainability, 1. https://doi.org/10.1007/s10668-023-02933-7.

[39] de Souza Barbosa, A., da Silva, M. C. B. C., da Silva, L. B., Morioka, S. N., & de Souza, V. F. (2023). Integration of Environmental, Social, and Governance (ESG) criteria: their impacts on corporate sustainability performance. Humanities and Social Sciences Communications, 10(1), 1-18. https://doi.org/10.1057/s41599-023-01919-0.

[40] De Villiers, C., Dumay, J., & Maroun, W. (2019). Qualitative accounting research: dispelling myths and developing a new research agenda. Accounting & Finance, 59(3), 1459-1487. https://doi.org/10.1111/acfi.12487.

[41] Dhar, B. K., Sarkar, S. M., & Ayittey, F. K. (2022). Impact of social responsibility disclosure between implementation of green accounting and sustainable development: A study on heavily polluting companies in Bangladesh. Corporate social responsibility and environmental management, 29(1), 71-78. https://doi.org/10.1002/csr.2174.

[42] Elfaki, A. A. A. (2021). The impact of the application of Fair Value Accounting on the quality of accounting information. An empirical study on a group of companies listed on the Khartoum stock exchange. International Journal of Academic Research in Accounting, Finance and Management Sciences.

[43] Esch, M., Schnellbächer, B., & Wald, A. (2019). Does integrated reporting information influence internal decision making? An experimental study of investment behavior. Business Strategy and the Environment, 28(4), 599-610. https://doi.org/10.1002/bse.2267.

[44] Fatima, T., & Elbanna, S. (2023). Corporate social responsibility (CSR) implementation: A review and a research agenda towards an integrative framework. Journal of business ethics, 183(1), 105-121. https://doi.org/10.1007/s10551-022-05047-8.

[45] García-Sánchez, I. M., Hussain, N., Martínez-Ferrero, J., & Ruiz-Barbadillo, E. (2019). Impact of disclosure and assurance quality of corporate sustainability reports on access to finance. Corporate Social Responsibility and Environmental Management, 26(4), 832-848. https://doi.org/10.1002/csr.1724.

[46] Gelinas, U. J., Dull, R. B., & Wheeler, P. (2018). Accounting information systems. Cengage AU.

[47] Gepp, A., Linnenluecke, M. K., O'neill, T. J., & Smith, T. (2018). Big data techniques in auditing research and practice: Current trends and future opportunities. Journal of Accounting Literature, 40(1), 102-115. https://doi.org/10.1016/j.acclit.2017.05.003.

[48] Ghanem, M. B., & Al-Shammari, A. J. (2024, October). The Impact of Accounting Information Systems on Ensuring the Accuracy and Reliability of Financial. In ZAC Conference Series: Social Sciences and Humanities (Vol. 1, No. 1, pp. 125-136). https://doi.org/10.70516/zaccsssh.v1i1.29.

[49] Giannarakis, G., Andronikidis, A., & Sariannidis, N. (2020). Determinants of environmental disclosure: investigating new and conventional corporate governance characteristics. Annals of Operations Research, 294(1), 87-105. https://doi.org/10.1007/s10479-019-03323-x.

[50] Habib, A. M. (2023). Do business strategies and environmental, social, and governance (ESG) performance mitigate the likelihood of financial distress? A multiple mediation model. Heliyon, 9(7). https://doi.org/10.1016/j.heliyon.2023.e17847.

[51] Hameedi, K. S., Al-Fatlawi, Q. A., Ali, M. N., & Almagtome, A. H. (2021). Financial performance reporting, IFRS implementation, and accounting information: Evidence from Iraqi banking sector. The Journal of Asian Finance, Economics and Business, 8(3), 1083-1094.

[52] Hariyati, Tjahjadi, B., & Soewarno, N. (2019). The mediating effect of intellectual capital, management accounting information systems, internal process performance, and customer performance. International journal of productivity and performance management, 68(7), 1250-1271. https://doi.org/10.1108/IJPPM-02-2018-0049.

[53] Hikal, H. M. M., Abubakr, A. A. M., Abdelraheem, A., & Mohamed, S. M. A. (2025). Financial structures and their impact on project financial performance: Funding sources, and sustainability, empirical study. Journal of Project Management, 10(4), 853–866. https://doi.org/10.5267/j.jpm.2025.6.003.

[54] Hikal, H. M. M., Abubakr, A. A. M., Musa, A. M. H., ABDELRAHEEM, A. A. E., & Adam, M. I. A. B. (2025). Sustainability auditing and reporting in Malaysia: Strengthening transparency, accountability, and corporate responsibility. International Journal of Innovative Research and Scientific Studies, 8(4), 1068–1078. https://doi.org/10.53894/ijirss.v8i4.7993.

[55] Hu, Y., Bai, W., Farrukh, M., & Koo, C. K. (2023). How does environmental policy uncertainty influence corporate green investments?. Technological Forecasting and Social Change, 189, 122330. https://doi.org/10.1016/j.techfore.2023.122330.

[56] Huang, X. B., & Watson, L. (2015). Corporate social responsibility research in accounting. Journal of accounting literature, 34(1), 1-16. https://doi.org/10.1016/j.acclit.2015.03.001.

[57] Hutahayan, B. (2020). The mediating role of human capital and management accounting information system in the relationship between innovation strategy and internal process performance and the impact on corporate financial performance. Benchmarking: An International Journal, 27(4), 1289-1318. https://doi.org/10.1108/BIJ-02-2018-0034.

[58] Idowu, S. O., Idowu, M. T., & Idowu, A. O. (2023). Corporate Social Responsibility. Corporate Social Responsibility in the Health Sector: CSR and COVID-19 in Global Health Service Institutions, https://doi.org/10.1007/978-3-031-23261-9.

[59] Joshi, S., & Li, Y. (2016). What is corporate sustainability and how do firms practice it? A management accounting research perspective. Journal of Management Accounting Research, 28(2), 1-11. https://doi.org/10.2308/jmar-10496.

[60] Khaghaany, M., Kbelah, S., & Almagtome, A. (2019). Value relevance of sustainability reporting under an accounting information system: Evidence from the tourism industry. African Journal of Hospitality, Tourism and Leisure, 8(Special Edition CUT), 1-12.

[61] Kokina, J., & Blanchette, S. (2019). Early evidence of digital labor in accounting: Innovation with Robotic Process Automation. International Journal of Accounting Information Systems, 35, 100431. https://doi.org/10.1016/j.accinf.2019.100431.

[62] Latan, H., Jabbour, C. J. C., de Sousa Jabbour, A. B. L., Wamba, S. F., & Shahbaz, M. (2018). Effects of environmental strategy, environmental uncertainty and top management's commitment on corporate environmental performance: The role of environmental management accounting. Journal of cleaner production, 180, 297-306. https://doi.org/10.1016/j.jclepro.2018.01.106.

[63] Latifah, L., Setiawan, D., Aryani, Y. A., & Rahmawati, R. (2021). Business strategy–MSMEs' performance relationship: innovation and accounting information system as mediators. Journal of Small Business and Enterprise Development, 28(1), 1-21. https://doi.org/10.1108/JSBED-04-2019-0116.

[64] Le, T. T. (2023). Corporate social responsibility and SMEs' performance: mediating role of corporate image, corporate reputation and customer loyalty. International Journal of Emerging Markets, 18(10), 4565-4590. https://doi.org/10.1108/IJOEM-07-2021-1164.

[65] Libby, R. (2017). Accounting and human information processing 1. In The Routledge Companion to Behavioural Accounting Research (pp. 22-34). Routledge. https://doi.org/10.4324/9781315710129-3.

[66] Liu, R., Yue, Z., Ijaz, A., Lutfi, A., & Mao, J. (2023). Sustainable business performance: Examining the role of green HRM practices, green innovation and responsible leadership through the lens of pro-environmental behavior. Sustainability, 15(9), 7317. https://doi.org/10.3390/su15097317.

[67] Lu, X. (2024). Influence of financial accounting information transparency on supply chain financial decision-making. Heliyon, 10(13). https://doi.org/10.1016/j.heliyon.2024.e33113.

[68] Lutfi, A., Al-Okaily, M., Alsyouf, A., & Alrawad, M. (2022). Evaluating the D&M IS success model in the context of accounting information system and sustainable decision making. Sustainability, 14(13), 8120. https://doi.org/10.3390/su14138120.

[69] Lutfi, A., Al-Okaily, M., Alsyouf, A., & Alrawad, M. (2022). Evaluating the D&M IS success model in the context of accounting information system and sustainable decision making. Sustainability, 14(13), 8120. https://doi.org/10.3390/su14138120.

[70] Manita, R., Elommal, N., Baudier, P., & Hikkerova, L. (2020). The digital transformation of external audit and its impact on corporate governance. Technological Forecasting and Social Change, 150, 119751. https://doi.org/10.1016/j.techfore.2019.119751.

[71] Martínez-Ferrero, J., Garcia-Sanchez, I. M., & Cuadrado-Ballesteros, B. (2015). Effect of financial reporting quality on sustainability information disclosure. Corporate social responsibility and environmental management, 22(1), 45-64. https://doi.org/10.1002/csr.1330.

[72] Martínez-Ferrero, J., Garcia-Sanchez, I. M., & Cuadrado-Ballesteros, B. (2015). Effect of financial reporting quality on sustainability information disclosure. Corporate social responsibility and environmental management, 22(1), 45-64. https://doi.org/10.1002/csr.1330.

[73] Massaro, M., Dumay, J., & Guthrie, J. (2016). On the shoulders of giants: undertaking a structured literature review in accounting. Accounting, Auditing & Accountability Journal, 29(5), 767-801. https://doi.org/10.1108/AAAJ-01-2015-1939.

[74] Mohammed, M. M. (2024). THE IMPORTANCE OF ACCOUNTING INFORMATION IN MANAGEMENT DECISION MAKING PROCESS (Doctoral dissertation, SAKARYA UNIVERSITY).

[75] Monteiro, A., Cepêda, C., Silva, A., Leite, E., & Camacho, É. (2021). The role of accounting information in decision-making and companies' sustainability development: the Portuguese accountants' perspective. Entrepreneurship and Sustainability Issues, 9(1), 486. https://doi.org/10.9770/jesi.2021.9.1(30).

[76] Moolkham, M. (2024). The impact of sustainable development on the relevance of accounting information and financial activities: Evidence from Thailand. PloS One, 19(11), e0313299. https://doi.org/10.1371/journal.pone.0313299.

[77] Njie, B., & Asimiran, S. (2014). Case study as a choice in qualitative methodology. Journal of research & method in Education, 4(3), 35-40. https://doi.org/10.9790/7388-04313540.

[78] Palepu, K. G., Healy, P. M., Wright, S., Bradbury, M., & Coulton, J. (2020). Business analysis and valuation: Using financial statements. Cengage AU.

[79] Phornlaphatrachakorn, K., & Kalasindhu, K. N. (2021). Digital accounting, financial reporting quality and digital transformation: evidence from Thai listed firms. The Journal of Asian Finance, Economics and Business, 8(8), 409-419.
[80] Pires, R., & Alves, M. C. G. (2022). The impact of environmental uncertainty on accounting information relevance and performance: A contingency approach. Economies, 10(9), 211. https://doi.org/10.3390/economies10090211.
[81] Purwati, A. S., Suparlinah, I., & Putri, N. K. (2014). The Use of Accounting Information in the Business Decision Making Process on Small and Medium Enterprises in Banyumas Region, Indonesia. Economy Transdisciplinarity Cognition, 17(2).
[82] Puspitawati, L., & Dewi Anggadini, S. (2019). The influence of the quality accounting information system to the quality of accounting information-evidence in indonesia. Majalah Ilmiah Unikom, 17(1). https://doi.org/10.34010/miu.v17i1.2228.
[83] Rao, K., & Tilt, C. (2016). Board composition and corporate social responsibility: The role of diversity, gender, strategy and decision making. Journal of business ethics, 138(2), 327-347. https://doi.org/10.1007/s10551-015-2613-5.
[84] Rashid, C. A., & Sabir Jaf, R. A. (2023). The role of accounting measurement and disclosure of social capital in improving quality of accounting information. Interdisciplinary Journal of Management Studies (Formerly known as Iranian Journal of Management Studies), 16(4), 927-945.
[85] Reimsbach, D., Hahn, R., & Gürtürk, A. (2018). Integrated reporting and assurance of sustainability information: An experimental study on professional investors' information processing. European accounting review, 27(3), 559-581. https://doi.org/10.1080/09638180.2016.1273787.
[86] Rezaee, Z. (2016). Business sustainability research: A theoretical and integrated perspective. Journal of Accounting literature, 36(1), 48-64. https://doi.org/10.1016/j.acclit.2016.05.003.
[87] Richins, G., Stapleton, A., Stratopoulos, T. C., & Wong, C. (2017). Big data analytics: opportunity or threat for the accounting profession?. Journal of information systems, 31(3), 63-79. https://doi.org/10.2308/isys-51805.
[88] Salameh, R. S., Kalbouneh, A. Y., Alnabulsi, Z. H., Al-Sohaimat, M., & Lutfi, K. M. (2022). The effectiveness of disclosing sustainability accounting-related information in small and medium-sized enterprises (SMEs) in raising the reliability of financial reports. Academy of Strategic Management Journal, 21(1), 1-117.
[89] Saleh, I., Afifa, M. A., & Alsufy, F. (2020). Does earnings quality affect companies' performance? New evidence from the Jordanian market. The Journal of Asian Finance, Economics and Business, 7(11), 33-43. Quality-Affect-Companies-Performance-New-Evidence-from-the-Jordanian-Market.pdf. https://doi.org/10.13106/jafeb.2020.vol7.no11.033.
[90] Schaltegger, S., & Burritt, R. (2017). Contemporary environmental accounting: issues, concepts and practice. Routledge. https://doi.org/10.4324/9781351282529.
[91] Schaltegger, S., Etxeberria, I. Á., & Ortas, E. (2017). Innovating corporate accounting and reporting for sustainability–attributes and challenges. Sustainable Development, 25(2), 113-122. https://doi.org/10.1002/sd.1666.
[92] Schroeder, R. G., Clark, M. W., & Cathey, J. M. (2022). Financial accounting theory and analysis: text and cases. John Wiley & Sons.
[93] Shaukat, A., Qiu, Y., & Trojanowski, G. (2016). Board attributes, corporate social responsibility strategy, and corporate environmental and social performance. Journal of business ethics, 135(3), 569-585. https://doi.org/10.1007/s10551-014-2460-9.
[94] Silva, P., Moreira, A. C., & Mota, J. (2023). Employees' perception of corporate social responsibility and performance: the mediating roles of job satisfaction, organizational commitment and organizational trust. Journal of Strategy and Management, 16(1), 92-111. https://doi.org/10.1108/JSMA-10-2021-0213.
[95] Simnett, R., & Huggins, A. L. (2015). Integrated reporting and assurance: where can research add value?. Sustainability Accounting, Management and Policy Journal, 6(1), 29-53. https://doi.org/10.1108/SAMPJ-09-2014-0053.
[96] Steyn, M. (2014). Organisational benefits and implementation challenges of mandatory integrated reporting: Perspectives of senior executives at South African listed companies. Sustainability Accounting, Management and Policy Journal, 5(4), 476-503. https://doi.org/10.1108/SAMPJ-11-2013-0052.
[97] Sultana, N., Singh, H., & Van der Zahn, J. L. M. (2015). Audit committee characteristics and audit report lag. International journal of auditing, 19(2), 72-87. https://doi.org/10.1111/ijau.12033.
[98] Taliento, M., Favino, C., & Netti, A. (2019). Impact of environmental, social, and governance information on economic performance: Evidence of a corporate 'sustainability advantage'from Europe. Sustainability, 11(6), 1738. https://doi.org/10.3390/su11061738.
[99] Tiep Le, T., Ngo, H. Q., & Aureliano-Silva, L. (2023). Contribution of corporate social responsibility on SMEs' performance in an emerging market–the mediating roles of brand trust and brand loyalty. International Journal of Emerging Markets, 18(8), 1868-1891. https://doi.org/10.1108/IJOEM-12-2020-1516.
[100] Trabulsi, R. U. (2018). The impact of accounting information systems on organizational performance: The context of Saudi's SMEs. International Review of Management and Marketing, 8(2), 69.
[101] Tschopp, D., & Nastanski, M. (2014). The harmonization and convergence of corporate social responsibility reporting standards. Journal of business ethics, 125(1), 147-162. https://doi.org/10.1007/s10551-013-1906-9.
[102] Tsoncheva, G. (2014). Measuring and assessing the quality and usefulness of accounting information. Journal of the University of Economics—Varna, 9, 52-64.
[103] Valentinetti, D., & Rea, M. A. (2025). Factors influencing the digitalization of sustainability accounting, reporting and disclosure: a systematic literature review. Meditari Accountancy Research, 33(2), 633-680. https://doi.org/10.1108/MEDAR-02-2024-2385.
[104] Vardon, M., Castaneda, J. P., Nagy, M., & Schenau, S. (2018). How the System of Environmental-Economic Accounting can improve environmental information systems and data quality for decision making. Environmental science & policy, 89, 83-92. https://doi.org/10.1016/j.envsci.2018.07.007.
[105] Velte, P. (2023). Which institutional investors drive corporate sustainability? A systematic literature review. Business Strategy and the Environment, 32(1), 42-71. https://doi.org/10.1002/bse.3117.
[106] Weston, P., & Nnadi, M. (2023). Evaluation of strategic and financial variables of corporate sustainability and ESG policies on corporate finance performance. Journal of Sustainable Finance & Investment, 13(2), 1058-1074. https://doi.org/10.1080/20430795.2021.1883984.
[107] Zheng, M., Feng, G. F., Jiang, R. A., & Chang, C. P. (2023). Does environmental, social, and governance performance move together with corporate green innovation in China?. Business Strategy and the Environment, 32(4), 1670-1679. https://doi.org/10.1002/bse.3211.