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Detecting the effect of main characteristics of accounting information on sustainable development at Al-Kharj Governorate

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A B S T R A C T

The study aimed to discover the effect of the main characteristics of accounting information (AI) in achieving sustainable development (SD) in Al-Kharj Governorate by studying the characteristics of (AI) represented in relevance and reliability with independent variables and studying the dimensions of sustainable development (economic, social and environmental). The theoretical and applied study will use the descriptive and analytical approach. Data were collected through a questionnaire distributed to the study sample represented by business organizations in Al-Kharj Governorate. The data is analyzed using structural equation modeling with partial least squares. The expected results of the study are: The relevance of (AI) positively affects the economic dimension of (SD) in Al-Kharj Governorate, the relevance of (AI) positively affects the social dimension of (SD) in Al-Kharj Governorate, the relevance of (AI) positively affects the environmental dimension of (SD) in Al-Kharj Governorate, the reliability of (AI) positively affects the economic dimension of (SD) in Al-Kharj Governorate, the reliability of (AI) no effects on the social dimension of (SD) in Al-Kharj Governorate, the reliability of (AI) no affects the environmental dimension of (SD) in Al-Kharj Governorate.

1. Introduction

Economic development contributes to enhancing the total wealth of countries and building a strong base for their national economies. It also provides a major source for increasing the capabilities, capabilities, requirements, and needs of society for various social services, such as those related to providing security, raising the quality of educational and health services, and reducing poverty (Soubbotina, 2004) From different angles, the requirements of economic development have been accompanied by a group of negative effects. , such as global warming, air and water pollution, depletion of natural and environmental resources, and harm to human health and standard of living (Fixsen et al., 2015). At the end of the second millennium, with increasing awareness of environmental and social aspects, what is known as the concept of sustainability emerged, which aims to address the shortcomings in the concept of economic development (Purvis & Grainger, 2013). In recent years, this concept has appeared. It has gained great and increasing Importance at more than one level, such as the governmental level—the field of international organizations and the corridors of scientific research. Levels of economic development vary greatly from one country to another, and business companies and institutions are considered essential drivers of economic growth at the local or international levels. The escalation of global, regional, and local interest in social and environmental topics and issues has led to increasing pressure on business organizations to assume their responsibilities towards society and the environment and contribute to the advancement of societies (Ismail et al., 2014; ElTayeb et al., 2010). With increasing international, regional, and local pressures on sustainable development issues, pressures are increasing on the accounting profession to integrate environmental and social activities into the business context and decision-making system to guide corporate behavior and align with contemporary sustainable development requirements (Botes et al., 2014).

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This study aims to identify and analyze the effect of the main characteristics of (AI) on (SD) in industrial companies at Al-Kharj Governorate, and the aim can be detailed into (1) Determine the effect of the relevance of (AI) on the economic dimension of (SD). (2) Determine the effect of the relevance of (AI) on the social dimension of (SD). (3) Determine the effect of the relevance of (AI) on the environmental dimension of (SD). (4) Determining the effect of the reliability of (AI) on the economic dimension of (SD). (5) Determining the effect of the reliability of (AI) on the social dimension of (SD). (6) Determining the effect of the reliability of (AI) on the environmental dimension of (SD).

2. Theoretical framework and hypotheses development

Sustainability includes all areas in various aspects of companies' economic, social and environmental life; there is no specific definition of sustainability (Yavuz, 2010), according to (Chapin III et al., 1996). Sustainability means the ability of companies to move forward in achieving their economic, social, and environmental goals. Companies are faced with a challenge to integrate all aspects of sustainability, such as economic, social, and environmental. They must adopt strategies that will contribute to developing social values that limit ethnic and religious discrimination and also aspire to keep pace with economic and technological developments (Ozturkoglu & Esendemir, 2014). Sustainability is important to companies' economic, environmental and social responsibility. According to (Sheehy & Farneti, 2021; Carroll, 1991) company's primary responsibility is only economic responsibility.

After running the data in the (AI) system, accounting information is the final product. It is the output of the system, which is quantitative and non-quantitative information related to the economic events that were processed by the (AI) system and reported in the financial statements for use by management in managing companies, (AI) is also considered a reliable basis for making various decisions by internal and external parties of the organization, Useful (AI) is considered the most influential in decision-making, and (AI) must be characterized by quality because of the useful properties it possesses that is used as a tool between objectives and standards of measurement and disclosure when forming the intellectual framework for accounting.

Scerri (2010) discussed the Importance and feasibility of an approach that combines quantitative and qualitative approaches in clarifying accounting policies toward accounting disclosure of aspects of sustainable development. The study concluded that reliance is placed on the theoretical model in knowing the indicators of the dimensions of accounting for sustainable development. The quality of quantitative indicators is of great importance in measuring this development. (Kang et al., 2010) has analyzed previous studies in the field of accounting disclosure on the dimensions of sustainable development, as it became clear that they are more closely related to the fields of management and managerial accounting, and they have been refuted for the sake of further future research in the field of accounting disclosure on sustainable development. The study concluded that sustainability research is necessary to determine the best methods for financial reporting on aspects of sustainable development that reduce negative impacts and that such research may benefit from the methodology and theory of other fields.

Salisteanu and Oros (2015) discussed analyzing the role that accounting plays in economic development or considering that accounting has a fundamental impact on the economy. The study's results confirmed the broad role of accounting through the Importance of accounting information in the economic environment, and this information meets the needs of internal and external users. It is also useful in evaluating the results obtained through particular national policies. Accounting promotes financial stability, creates a safe investment environment, and enhances investor confidence. The study recommended investigating the characteristics that must be present in accounting to support economic development. It is also necessary to study how economic development affects the development of accounting. According to Okab et al. (2014), accounting plays a positive and significant role in achieving economic development plans, and this role arises by providing information that contributes to the optimal distribution of available resources and the achievement of development plans. As for the dimensions of sustainable development, there are several researchers' opinions on this matter, many reseachers (Strezov et al., 2017; Pawłowski, 2008; Sen, 2013; Sun et al., 2022) indicated that the dimensions of sustainable development as follows: the economic dimension of SD, the social dimension of SD, and the environmental dimension of SD.

Recently, companies' concerns about sustainability have developed as a result of pressures from users of accounting information, as users of accounting information, including current and prospective stakeholders, management, government agencies, and professional bodies, have become more interested in the sustainability performance of companies (Young & Tilley, 2006). Many researchers pointed out that users of accounting information need information characterized by main characteristics, which are relevance and reliability to make their decisions (Yanti & Pratiwi, 2022; Rahmani & Perdana, 2023; Mechta et al., 2023; Rashid & Jaf, 2023; Abdelraheem et al., 2021; Abdelraheem, 2024). There are several studies focused on companies' practices in economic, social, and environmental aspects (Tuziak, 2010;Salzmann et al., 2005; Schaltegger & Wagner, 2017; Donald S, 2009; Alfred & Adam, 2009). In addition to the traditional report on the outcome of revenues and expenses, it is also necessary to report on the outcome of social and environmental impacts, which indicates That companies must bear their social and environmental responsibilities (Asif et al., 2011). As a result, it can be said that sustainable activities are those activities that achieve a positive outcome on three financial, environmental, and social levels.

In this context, a fair measurement of a company's performance must be its financial, environmental, and social performance (Ashby, 2016).

Reports prepared by accounting information systems that contain indicators of pollution and liability resulting from corporate activities are useful in determining these activities' environmental and social costs and their effects on performance. When these reports are used internally, they help managers plan, direct, and monitor activities. When presented to external users, these financial and non-financial reports can also serve as a tools for developing stakeholder social and environmental awareness (Sisaye, 2011). The sustainability report provides an opportunity for professional accountants to develop new qualitative and quantitative skills, given that preparing a sustainability report requires a deep knowledge of social, economic, and environmental problems. In addition, it has a multidisciplinary character (Jones, 2010). According to the above studies related to sustainable development and the main characteristics of accounting information, the following study hypotheses were formulated:

H_1: *The economic aspect of sustainable development (SD) is positively affected by the relevance of accounting information's main characteristics (AI) characteristics.*

H_2: *The economic aspect of SD is positively affected by the reliability of AI.*

H_3: *The social aspect of SD is positively affected by the relevance of AI.*

H_4: *The social aspect of SD is positively affected by the reliability of AI.*

H_5: *The environmental aspect of SD is positively affected by the relevance of AI.*

H_6: *The environmental aspect of SD is positively affected by the reliability of AI.*

3. Research Methods

The study explores the main characteristics of accounting information (AI) and sustainable development (SD) and the effect of accounting information (AI) on (SD). A questionnaire was designed according to the five-point model (strongly agree, agree, neutral, disagree, and strongly disagree) and distributed to accountants, managers, and economists in industrial companies at Al-Kharj Governorate. The researcher distributed 210 questionnaires to the study sample, of which 203 questionnaires were collected, and 197 were valid for analysis. Smart pls programs were used to assess the suitability and credibility of the model, evaluate the structural model, and test the study hypotheses through the descriptive analytical approach.

4. Result and Discussion

4.1 Study Sample

Table 1
Sample Characteristics

Characteristics		Frequency	Percentage%
Specialization N =197	Bachelor's	131	66
	Master's	30	15
	high school diploma	36	19
Qualification N =197	Accounting	101	51
	Business Administration	71	36
	Economic	25	13
Experience N =197	Less than 5 years	73	37
	More than 5 – 15 years	107	54
	More than 15 years	17	9

4.2 Measurement Model Assessment

Validity: used to measure the variance of latent variable loadings. It is measured by average variance extracted (AVE) and loading of indicators (Fornell & Larcker, 1981; Hair Jr, Joseph F. et al., 2010; Chin, 1998). The loading rate should not be less than 50%, and the AVE should not be less than 50% (Bagozzi & Yi, 1988; Hair Jr, Joe et al., 2021). Table 2 shows that the AVE is greater than 50% and the loading > 50%; this indicates convergent goodness-of-fit.

Reliability is used to measure the consistency of scores across items in the same test (Hair Jr, Joseph F. et al., 2010) and internal consistency validity is measured by composite reliability (CR) and Cronbach's alpha (CA), and the percentage should not be less than CA should be less than 70%, (Hair Jr, Joe F. et al., 2011; Cronbach, 1951; Gefen et al., 2000) and CR should not be less than 70% (F. Hair Jr et al., 2014). Table 2 and Figure 1 show that the Cronbach's alpha (CA) and composite reliability (CR) values of all latent variables (economic dimension, social dimension, environmental dimension,

relevance, and reliability) and their loadings are > 50%. These indicate internal consistency, reliability and goodness. After identifying validity and reliability, discriminant validity must be confirmed. Table 3 indicates the discriminant validity of the structural model, as it became clear that the correlation of the latent variable with itself is higher than its correlation with other variables, as shown by (Hair Jr, Joseph F., 2006; Bagozzi & Yi, 1988). According to what was stated above, the discriminant validity is appropriate.

Table 2
Measurement Model Result

Variables	Items	Loading	CA	CR	AVE
Economic	EC1	0.904	0.818	0.880	0.649
	EC2	0.794			
	EC3	0.821			
	EC4	0.688			
Environmental	EN1	0.811	0.766	0.801	0.506
	EN2	0,773			
	EN3	0.662			
	EN4	0.574			
Social	SO1	0.940	0.922	0.945	0.811
	SO2	0.908			
	SO3	0.923			
	SO4	0.826			
Relevance	RELE1	0.892	0.854	0.902	0.698
	RELE2	0.873			
	RELE3	0.849			
	RELE4	0.717			
Reliability	RELI1	0.911	0.895	0.927	0.761
	RELI2	0.908			
	RELI3	0.871			
	RELI4	0.793			

Table 3
Discriminant Validity

Constructs	Economic Dimension	Environmental Dimension	Social Dimension	Relevance	Reliability
Economic Dimension	0.805				
Environmental Dimension	0.308	0.711			
Social Dimension	-0.112	0.267	0.901		
Relevance	0.442	0.592	0.354	0.836	
Reliability	0.438	0.399	0.273	0.487	0.872

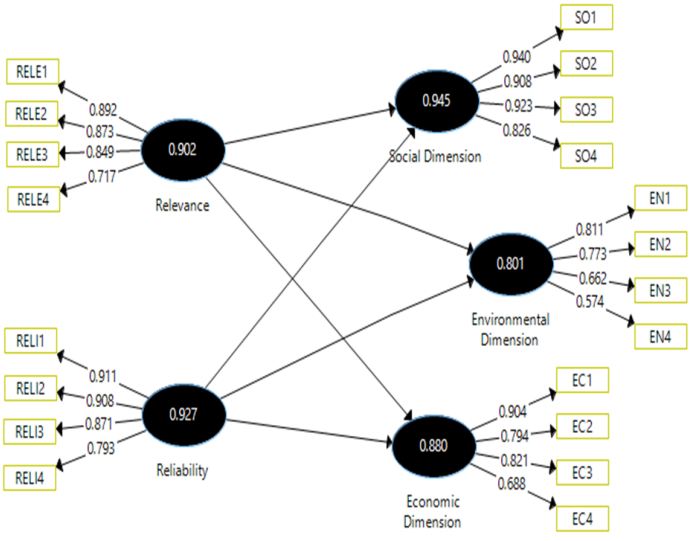

Fig. 1. Measurement Model

4.3 Structural Model Assessment

The first step determines the variance of the dependent variable(s) (R^2), which is the explanation of the independent variables for this variance (Hair Jr, Joseph F., 2006; Hair Jr, Joseph F. et al., 2010; Elliott & Woodward, 2007). Raithel et al. (2012) suggested that the value of R remains acceptable if it is greater than 0.01. (Chin, 1998) considered the R^2 value to be strong if it was greater than 0.67, moderate if it ranged between 0.33 to 0.67, and weak if it ranged between 0.19 to 0.33. Table 4 and Fig. 2 show that the independent variables (relevance and reliability) explain 0.260 of the change in the

economic dimension, 0.367 of the change in the environmental dimension, and 0.138 of the change in the social dimension, which confirms the suitability of the SM. The next step calculates the effect size (F^2) of latent variables (Selya et al., 2012; Hair et al., 2011), Chin (1998) referred to the (F^2) evaluation criterion, where he stated that the effect size is large, medium, small, and no effect if the (F^2) values are higher than 0.35, between 0.15 to 0.35, between 0.02 to 0.15, and less than 0.02, respectively. Table 5 indicates the size effect of the relevance of AI on the economic and social dimension of SD is small, the size effect of the relevance of AI on the environmental dimension of SD is medium, the size effect of the reliability of AI on the economic and environmental dimension of SD is small, and no effect of the reliability of AI on the social dimension of SD.

Table 4
R^2 Results

Variables	R^2
Economic	0.260
Environmental	0.367
Social	0.138

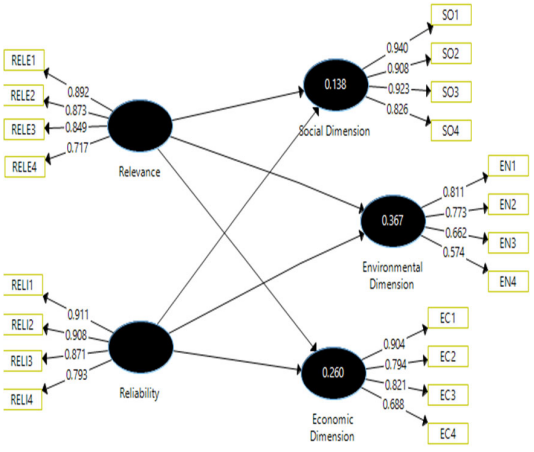

Fig. 2. Assessing the Structural Model

Table 5
F^2 Results

Effect	Effect Size (F^2)	Results
Relevance → Economic Dimension	0.092	Small Effect
Relevance → Environmental Dimension	0.328	Medium Effect
Relevance → Social Dimension	0.074	Small Effect
Reliability → Economic Dimension	0.088	Small Effect
Reliability → Environmental Dimension	0.025	Small Effect
Reliability → Social Dimension	0.014	No Effect

4.4 Structural Equation Model (SEM) & Hypotheses Test

According to the Smart pls program, SEM is used to measure the effect of independent variables on dependent variables and test the study hypotheses, the results shown in Table 6 and Fig. 3 indicated that: there is a positive effect at (0.001) of the relevance of (AI) on the economic dimension of (SD), and this was confirmed by the calculated T value, which amounted to 3.596 with a significance level of 0.000, These results show the validity of H1, there is a positive effect at (0.001) of the relevance of (AI) on the environmental dimension of (SD), and this was confirmed by the calculated T value, which amounted to 9.477 with a significance level of 0.000, These results show the validity of H2, there is an positive effect at (0.01) of the relevance of (AI) on the social dimension of (SD), and this was confirmed by the calculated T value, which amounted to 2.968 with a significance level of 0.003, These results show the validity of H3, there is an positive effect at (0.001) of the reliability of (AI) on the economic dimension of (SD), and this was confirmed by the calculated T value, which amounted to 3.382 with a significance level of 0.000, These results show the validity of H4, no effect at (0.05) of the reliability of (AI) on the social dimension of (SD), and this was confirmed by the calculated T value, which amounted to 1.728 with a significance level of 0.000, These results show the not validity of H5, and no effect at (0.05) of the reliability of (AI) on the environmental dimension of (SD), and this was confirmed by the calculated T value, which amounted to 1.728 with a significance level of 0.000, These results show the not validity of H6. The results of the study agreed with (Herzig & Schaltegger, 2011; Şenol & Özçelik, 2012; Peršić et al., 2017) regarding the positive impact of the relevance of accounting information on the dimensions of sustainable development (economic, environmental, social), and the study agrees with (Dumitrana et al., 2009) that the reliability of accounting information does not affect the dimensions of SD (environmental, social).

Table 6
Hypotheses Test

Hypotheses	St. Beta	T Value	P Values	Result
Relevance → Economic Dimension	0.299	3.596	**0.000**	Accepted***
Relevance → Environmental Dimension	0.522	9.447	**0.000**	Accepted***
Relevance → Social Dimension	0.289	2.968	**0.003**	Accepted**
Reliability → Economic Dimension	0.292	3.382	**0.001**	Accepted***
Reliability → Environmental Dimension	0.145	1.728	**0.085**	Rejected
Reliability → Social Dimension	0.132	1.293	**0.196**	Rejected

Significant at P***<0.001, P**<0.01, p*<0.05

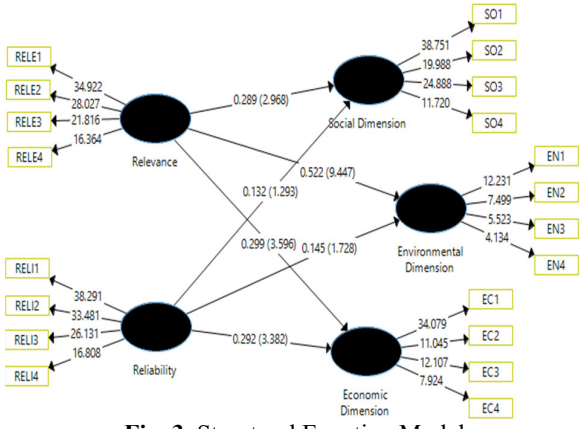

Fig. 3. Structural Equation Model

5. Conclusion

Some aspects of financial and management accounting suffer from deficiencies in keeping with the requirements of sustainable development. In this regard, financial accounting suffers from many shortcomings, such as the capitalist orientation of traditional accounting, a narrow legal perspective on the boundaries of corporate activities, the discrepancy in timing between economic impacts and social and environmental impacts, and the only focus on providing quantitative information of a financial nature about corporate activities. By tracking studies related to sustainable development and accounting information, it became clear that there is no specific, agreed-upon definition of the relationship between accounting information and sustainable development and that there is no clear absence of the challenges facing accounting and accountants related to reporting on sustainable development, this study was based on determining the impact of accounting information in its current form on the dimensions of sustainable development, which reflects positively on decision-making related to sustainability. Some of the study results showed that the reliability of accounting information does not affect sustainable development's environmental and social dimensions; this indicates companies' dependence on the production of financial information and the lack of interest in non-financial information. Therefore, preparing a sustainability report requires an understanding of the complexities of social, economic, and environmental issues, so no Accountants must have sufficient knowledge and skills related to the accounting aspects of sustainability to produce high-quality financial and non-financial information that contributes to decision-making.

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