


*Original Research*

# A Proposed Digital Platform for Accounting Disclosure about Corporate Social Responsibility

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## Abstract

This study provides a proposed digital platform for accounting disclosure of corporate social responsibility (CSR) performance. The purpose of this digital platform is to help companies disclose their sustainability performance in accordance with international standards by providing a platform for activities in the field of corporate social responsibility. Digital platforms provide mechanisms for measuring and disclosing corporate social responsibility and sustainability. This study provides new information and new measures of his CSR performance in three main dimensions: economic, social and environmental value creation. This study develops a digital platform to measure and disclose CSR performance in applied research in the Egyptian healthcare industry. The results of this study demonstrate that using digital platforms as measurement and disclosure systems is worthwhile and valuable. The results of the applied study demonstrate the effectiveness of the system in measuring strategic sustainability performance dimensions. This research provides a wealth of information for all users of financial reports and addresses stakeholder needs for more information on the measurement and disclosure of corporate social responsibility performance. This research has practical implications for companies using this system as a measurement tool to measure strategic sustainability performance. This research has implications not only for the concept of strategic sustainable performance of companies, but also for the concept of corporate social responsibility.

**Keywords:** Corporate Social Responsibility (CSR), Digital transformation, Governance, Strategic Sustainability Platform System (SSPS), Sustainability Accounting, Egypt.

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## Introduction

As the economy develops, the demand for financial reporting information continues to increase. The trend of scientific research is beginning to satisfy stakeholders, so businesses focus on creating value for all stakeholders. This study aims to develop a CSR performance disclosure platform and the main motivation for preparing this study was the development of a proposed digital accounting platform. Our goal is to provide an increasing amount of information on a company's performance to illuminate the shared value it provides to its stakeholders. This research complements previous initiatives in the field of sustainability disclosure, but the current digital platform differs in its focus on measurement more than on disclosure, and the current platform combines previous initiatives and adapts them to the requirements of the Egyptian Stock Exchange

In order to meet the needs of users to know more about corporate social responsibility performance information, we provide a mode of disclosure through this platform. (Matinheikki, Rajala, & Peltokorpi, 2017) discussed that giving back to society is a noble act, companies are seen as contributing to social issues, and contributions to social issues can have a positive impact on a company's reputation. In order to gain the trust and support of stakeholders, companies should establish connections with society. The company recognizes the importance of corporate social responsibility activities.

CSR disclosures are the primary communication platform for performance and its impact. Although many previous studies have discussed this, the challenge lies in developing standards for defining and reporting CSR and sustainability (Chijioke, 2022). Sustainability reporting helps users understand and communicate economic, environmental, social, and governance performance. Reporting enables companies to be transparent about opportunities and risks. Transparency leads to better decisions and increases trust in the company. (O'Dwyern & Unerman, 2020) demonstrates that the dangers of climate change pose significant risks to our assets and supply chains. There is a need to conduct CSR activities that benefit society and the environment and then report on these activities to all stakeholders.

Researchers have devoted increased attention to CSR as a business strategy in recent years. A current movement that aims to create value for all stakeholders has piqued interest. Firms have been eager to submit corporate social responsibility (CSR) reports in order to decrease capital expenses and firm reputation. Sales could suffer as a result of poor CSR performance. (Moser & Kleinhüchelkotten, 2018) Our research is focused on creating a digital platform to help overcome the challenges of disclosing CSR performance. This study aims to create SSPS in order to overcome the disclosure problem.

## Literature Review

The Global Reporting Initiative (GRI) offers approved standards to help with data gathering and report preparation, which include Sustainable Accounting Standards Board (ISSB) standards. These criteria concern the assessment and risk management of financial and non-financial factors, with information including environmental, social, and economic performance (Vásquez-Millalén, Gil-Marín, & Vera-Ruiz, 2023) CSR reports

reveal the performance of firms, which demonstrate the responsibility to provide financial information, on the impact of their non-financial activity, such as employment and labor, human talent training, health and safety, and regulatory compliance, among others, recognizing the triple bottom line. Various international and national initiatives encourage sustainable reporting. International ones include:

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Our research focuses on the gap between the information required by all stakeholders and what the current financial reports present, the gap represented in the difference between what professional boards are required to disclose and what the firm can measure and disclose, and the gap represented in previous studies about the gap between current accounting disclosure and digital platform aspirations.

### *Institutional background of CSR disclosure*

Many have been developed based on professional knowledge to assess performance. However, to analyze CSR and sustainability performance, this study relies on digital transformation methodologies. It has been discovered through digital platforms that the most developed methodologies are based on multi-criteria decision-making and knowledge-based approaches. (Nilashi, et al., 2019) According to (Jin, 2018), CSR is a corporate management policy or program in which the corporation strives to enhance social, environmental, and economic situations. While corporations simply seek economic profits, the concept of CSR seeks to expand overall economic and social well-being. A strategy of maximizing social benefit' is associated with the social value of a public activity.

Many professional groups have launched projects to assist corporations in disclosing high-quality, relevant, consistent, and comparable environmental and social information. These initiatives have provided transparency rules to stakeholders, causing enterprises to face the onerous problem of building digital systems for assessing and revealing CSR performance (Francesca, Adriana, Giuseppe, & Gianluca, 2018). Many scholars debate the need to assess and publicize each aspect of CSR performance. Corporate social responsibility is defined as "the configuration of social responsibility principles, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships" inside a commercial organization. In the United States, most CSR disclosures are now voluntary, and firms are increasingly reporting CSR activities in their annual reports and on their websites to promote their corporate image.

Sustainability is linked to economic, social, environmental, and governance challenges, and it is critical for businesses and stakeholders. Crises may have an impact on public interest in these problems. (Boiral, Talbot, & Brotherton, 2020) contend that CSR disclosure has become related to investment decisions. Many studies have been conducted on the evaluation of CSR initiatives. Some initiatives are listed in the table below.

Table 1. Professional initiatives to disclose SCR

No.	Professional Bodies	Initiative
1	Global Reporting Initiative (GRI)	This initiative guides adopting a proposed sustainability disclosure framework
2	Corporate Register	A broad group of firms are managed remotely Online Directory and focus on CRS and sustainability reports.
3	Accountability	International Professional Institute
4	Carbon Disclosure Project	An international initiative to disclose facility information regarding climate change
5	S&P EGX ESG	In March 2010, the Egyptian Stock Exchange launched the S&P EGX ESG Index. This is the first and only index in the Middle East and North Africa region designed to track the performance of enterprises according to the environmental, social, and governance (ESG) aspects.

### *CSR Performance disclosure*

Voluntary disclosure of CSR information has been highly essential in the study; corporations are required to reveal this information for the consequences of the disclosure on decision-makers. Voluntary disclosures are related to and increase the quality of internal controls (Jin, 2018). demonstrate that CSR has evolved not only in large corporations but also in small and medium-sized businesses. CSR should be seen as a strategy by businesses. CSR now affects everyone. Consumers expect enterprises to be devoted to CSR, not simply attempting to seem good to increase profits. CSR activities are now implemented based on global civic awareness, where firms stand at the core of CSR practices to design and execute relevant strategies. Everyone in the company should be a vital stakeholder.

Sustainability accounting and reporting is the process of measuring and communicating sustainability performance and practices to provide accountability for a company's performance to internal and external stakeholders. Instrumental stakeholder theory focuses on the influence of stakeholder management on the achievement of corporate goals, whereas normative stakeholder theory focuses on the moral foundations and principles that guide corporations. Sustainability accounting and reporting begins with identifying sustainability issues and analyzing sustainability goals (Cascino , Mark, Gassen, Imam, & Jeanjean, 2021).

Attempts are already underway to develop sustainability indicators at various levels, from clearly defined regions and communities to supply chain-based assessments. Many indicator sets have been developed for different aspects of sustainability. Most studies focused on individual destinations or regional issues, were ineffective, and little progress toward sustainability was measured. (Saviolidis, Cook, Davíðsdóttir, Jóhannsdóttir, & Ólafsson, 2021). From a practical point of view, corporate sustainability aims to overcome the challenges arising from the need for companies to move towards sustainability goals in the face of the overarching and ambitious goal of sustainable development. It can be seen as the result of management's attempt to

In general, CSR is a difficult concept that requires practice. Measuring and managing environmental and sustainability performance is becoming increasingly important, with integrated approaches aimed at linking strategic management, management accounting, and reporting and organizing the flow of information between them. It is being promoted. teeth. From a performance management perspective, sustainability accounting and reporting is primarily based on corporate and business strategy. This was planned and achieved based on the company's strategy, accounting, and operating results (Suripto, 2019).

CSR issues aren't restrained to issues of unified and general definition, however, as an alternative the issues expand to the way to measure, in addition to strategies of right and obvious disclosure, with whether alternate dangers there negatively have an effect on tangible property and deliver chains (Amanpreet & Sumit, 2018). According to the decay of property and growing dangers of firms, there are seven simple ideas vital to a powerful machine of monetary disclosure associated with CSR overall performance have been diagnosed and are summarized as follows:

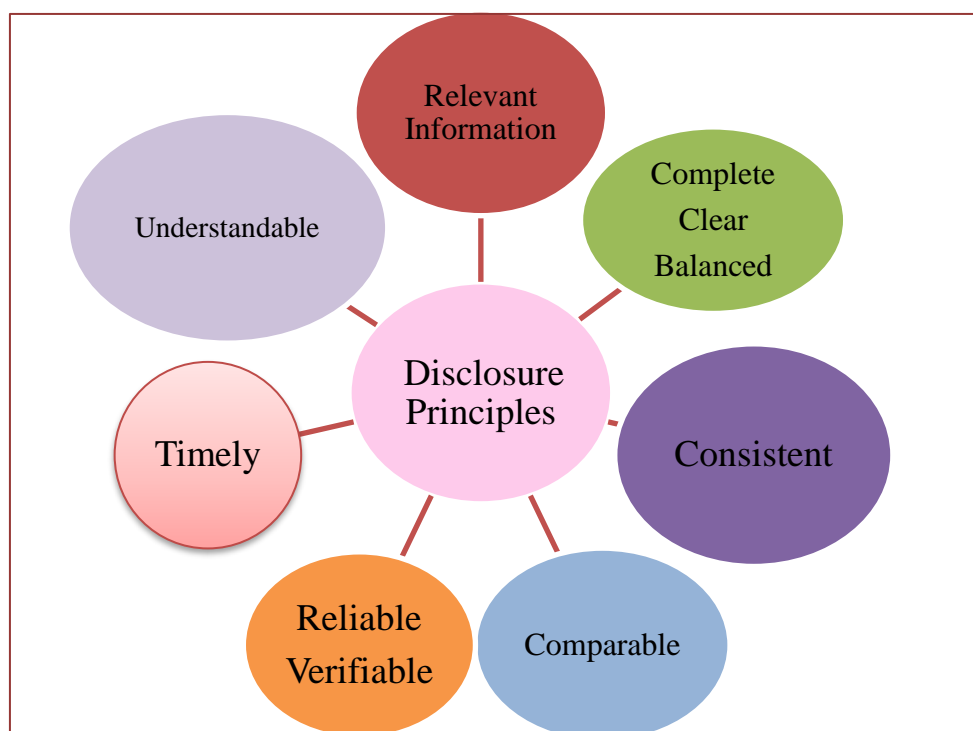


Figure 1. fundamental principles for disclosure Source: (O'Dwyern & Unerman, 2020)

### *lack of Measuring and disclosure*

To meet the needs of stakeholders, companies reported on social and environmental issues. However, when companies implement this CSR strategy, they minimize their impact on the planet. To achieve your goals, managing the impact of these risks must be internalized as part of your strategy. There is a close relationship between sustainable development and a company's CSR (Çalışkan, 2014). (Agostino & Arnaboldi, 2021) argue that when companies adopt his CSR strategy, it can cause controversy and debate. The concept of CSR has intuitive power for corporate managers to determine the role of accounting in CSR measurement and disclosure. Digital transformation has a huge impact on this.

Many companies publish information about their CSR performance and risks, but reliable and comparable information is rare. (Nilashi, et al., 2019) argue that sustainability assessment is an important task that helps companies decide what actions to take to make society more sustainable. doing. In the literature review, most methods for assessing sustainability are developed based on economic, environmental, and social aspects. Other studies have shown that several disclosure initiatives (Saviolidis, Cook, Davíðsdóttir, Jóhannsdóttir, & Ólafsson, 2021) have developed comprehensive coverage through a combination of bottom-up stakeholder consultation and top-down expert judgment. (Vásquez-Millalén, Gil-Marín, & Vera-Ruiz, 2023) presented social and corporate governance (ESG) to measure the performance of companies. The purpose of these initiatives is to help companies disclose high-quality, relevant, useful, consistent, and comparable non-financial information (Francesca, Adriana, Giuseppe, & Gianluca, 2018).

Previous research raises questions because climate change hazards pose significant risks to tangible assets. There are challenges in developing standards such as the definition and reporting of CSR (Chijioke, 2022), investment decisions, relocation to specific regions, risk management policies, and disputes over respect for human rights in subsidiaries and the values expressed by senior management. (Boiral, Talbot, & Brotherton, 2020), but these studies did not provide measurement solutions and focused on different information and disclosure needs. (Amanpreet & Sumit, 2018) emphasizes appropriate and transparent disclosure methods, and given the prevalence of climate change risks that negatively impact physical assets and supply chains, (Geoffrey, Musa, Jubilee, David, & Robert, 2022)suggest that sustainability practices and reporting vary depending on: National institutional factors, high costs of report production, and lack of expertise and resources are barriers to cross-national sustainability and integrated reporting.

Our research focuses on emerging aspects such as business models and strategic directions for human rights and quality of life.

The introduction of previous studies shows that even in many studies and scientific studies it is difficult to measure CSR performance, and there are many problems in reporting and disclosing sustainability performance. Many academic and professional attempts have been made to solve this problem. However, there are research gaps in



methods, tools, and systems for measuring and disclosing CSR performance. This study focuses on the provision of his SSPS system as an accounting disclosure platform.

## **Research Method**

The study also relies on the two deductive approaches to develop and derive the measurement model and the accounting information system, after extracting and deriving a set of objectives and then clarifying the definitions and assumptions of this model. And then develop a logical structure based on definitions and assumptions and help provide an appropriate measure for the strategic performance of sustainability, and the inductive approach to test the validity and suitability of the proposed accounting system through application, observation, development, drawing results, and judging 15 their accuracy, then building generalizations and accounting principles.

### *Research approach and strategy*

A mixed strategy is most suitable for this study as the combination of quantitative and qualitative strategies helps to increase the views and judgments on the developed accounting system. This reduces potential personal bias, and this strategy focuses on scientific research on cause and effect. It is therefore suitable for developing systems that measure shared value and provide interpretation of the measurement results. Applied research aims to apply systems developed by researchers to real-world fields. Applied research provides researchers with a framework for applying the conclusions and deductions reached, allowing them to test the developed frameworks, models, and their validity. Therefore, it will be confirmed by current applied research. We support the construction of accounting information systems to measure CSR and provide a framework for examining their validity and validity.

### *Data collection sources and analysis*

This study is based on an applied study. The aim is to provide a framework and apply the system developed by researchers in this field using multiple cases that allow testing the effectiveness and suitability of this platform. This applied study confirms this, as we consider models and systems that have already been developed. It supports the development of an accounting information system for CSR disclosure and provides a framework for testing the validity and reliability of this system. We not only strengthen the theoretical framework of our research but also conduct case studies and interpret and interpret the accuracy of results from sustainability theory, growth theory, systems theory, accounting information systems theory, analytical hierarchy process, etc. Use tools for validation.

### *Develop Research Model*

This section provides a presentation of the research model. Because this measure is composed of several different dimensions, it will be developed on a set of methodological steps. There are many different factors for each dimension. We carefully selected a certain number of Factors for each dimension of sustainability strategic performance, and these Factors cover the different aspects of performance within this dimension. The internal

validity is represented in the degree of control on research variables, we achieve this through the design of an applied study, where we isolate all exogenous variables, and we were trying to draw causal relationships between indicators, factors, and dimensions of CSR. The relative weights of each indicator were determined as a default value within the system by the user so that it does not exceed 100%. The adjustable experimental values were 0.333 for each indicator. As for each of the Factors, it was 0.20, and for each of the dimensions of sustainability, it was 0.333, and these percentages were modifiable by the user.

### *Build the model*

This model includes several different steps. In each step, certain results are identified that are considered inputs for the next stage. Before formulating the model, the variables are encoded as follows:

- A measure for every factor

$$M = \frac{F(L)}{F(L) - 1} \quad (1)$$

- Integrate Factor measures

$$Ms = \sum_{m=1}^M M * A \quad (2)$$

- Integrate the Factors of each dimension

$$Bi = \frac{\sum_{i=1}^I (M * B)}{N} \quad (3)$$

- Integrate the dimension of the index

$$Cn = \frac{\sum_{i=1}^I (B * C)}{N} \quad (4)$$

- Measuring the CSR

$$SPM = \sum_{c=1}^C \sum_{b=1}^B \sum_{a=1}^A (M * A) \frac{\sum_{i=1}^I (M * B)}{N} \frac{\sum_{i=1}^I (B * C)}{N} \quad (5)$$



- **Constraints**

- The constraint of the relative importance of the measures of each factor-

$$\sum_{a=1}^A A = 100\% \quad (6)$$

- The constraint of relative importance of all factors of each dimension

$$\sum_{b=1}^B B = 100\% \quad (7)$$

- -The constraint of relative importance of all dimensions

$$\sum_{c=1}^C C = 100\% \quad (8)$$

1. M; measure of factor
2. F; factor
3. L; this year
4. L-1; last year
5. Ms; all of factors
6. A; relative importance of factor
7. Bi; dimension
8. N; number of dimensions
9. B; relative importance of dimension
10. C; relative importance of index

Within the framework of determining the relative importance of each of the indicators for each Factor and in each of the Factors of each dimension of sustainability to simplify the model, the management or data entry of the proposed system can modify these default ratios because they are subject to change as each department within each firm.

### *Develop a Platform system SSPS*

Keeping with the digital transformation revolution, we depend on sustainability theories, growth theory, systems theories, Accounting Information Systems Theories, and Analytical Hierarchic Processes. To develop this system. SSPS helps stakeholders by providing accurate and appropriate information that helps them make informed decisions.

We can choose the measures, factors, and dimensions in Table 2

Table 2. Proposed platform system

Dimension	Factors	Factor Measurements	Measurements Fields
Creating Economic Value	Diffusion Growth	Market Share	Firm's market share/total sector
		Sales Growth	(Current year's sales - Previous year's sales)/ Previous year's sales
		Customer Growth	Current year customer values - previous year customer values)/ Previous year customer values
	Return On Assets	Rate Of Return on Assets	net income/total assets
		Rate Of Return on Investment	Net Income/Capital Invested
		Rate Of Return on Equity	net income/equity
	Retained Earnings and Reserves	Retained Earnings to Net Earnings Ratio	Retained Earnings/Net Profits
		Ratio Of Reserves to Net Profit	Reserves / Net Profit
		Dividend To Net Profit Ratio	Dividends/Net Profits
	Liquidity Level	Quick Ratio	Current Assets - Inventory / Current Liabilities
		Ratio Of Cash to Total Current Assets	Cash and cash equivalents / total current liabilities
		Trade Rate	Current Assets/Current Liabilities
	Debt Ratios	The Ability to Pay Off Debts	Current Assets/Current Liabilities
		Debt Financing	Total Liabilities / Total Assets
		Ownership Structure Ratios	Total Liabilities / Total Equity

Dimension	Factors	Factor Measurements	Measurements Fields
Creating Social Value	work's relationships	biodiversity conservation initiatives	Number of standards applied current year/previous year
		water saving initiatives	Number of responsibility activities current year/previous year
		Contribute to global and local initiatives	The number of times representatives attend the meetings of the current/previous year
	Diversity	Commitment to the carbon credit system	Female employees/total employees
		Compliance with ISO requirements	Employees of determination / total employees
		Compliance with wastewater reuse standards	Subscriptions to unions and clubs for the current/previous year
	Impact management Operations in the community	Energy savings due to improvements	The cost of defective units this year/previous year
		Renewable energy use rate	Costs of awareness campaigns this year/previous year
		Hazardous waste disposal management	Number of contract clauses for exchange or refund / total clauses
	Career Development	Energy policies and systems	(Rewards of the current year - previous year) / previous year
		Resource Conservation Policies and Systems	Employees' share of profits for the current year/previous year
		Water Conservation Policies and Systems	Amount of end of service gratuity/employee salary 5 years
	Community Development Initiatives	Reducing greenhouse gas emissions	Participation costs for the current year/costs for the last year
		Reducing emissions of ozone-depleting substances	Participation costs for the current year/costs for the last year
		Reducing emissions of oxides (nitrogen-sulfur)	Participation costs for the current year/costs for the last year

Dimension	Factors	Factor Measurements	Measurements Fields
Creating Environmental Value	environmental initiatives	biodiversity conservation initiatives	Percentages of green areas at the end of the period/percentages at the end of the period
		water saving initiatives	Water used this year - previous year / previous year
		Contribute to global and local initiatives	Contribution costs for current/previous year initiatives
	Standards Compliance	Commitment to the carbon credit system	Adherence to the current/previous year system
		Compliance with ISO requirements	Costs for implementing ISO requirements current year/previous year
		Compliance with wastewater reuse standards	Water treatment costs current year / previous year
	Environmental Risk Management	Energy savings due to improvements	Consumption rates at the end of the period - the beginning of the period / the beginning of the period
		Renewable energy use rate	Ratio of renewable energy use/total energy
		Hazardous waste disposal management	Waste transportation and disposal costs for the current/previous year
	Policies and Systems	Energy policies and systems	Number of energy targets/total environmental targets
		Resource Conservation Policies and Systems	Number of conservation goals/total environmental goals
		Water Conservation Policies and Systems	Number of water-related targets/total environmental targets
	emissions	Reducing greenhouse gas emissions	The amount of greenhouse gases at the end of the period / the beginning of the period
		Reducing emissions of ozone-depleting substances	The number of depleted materials for the permits at the end of the period/beginning of the period
		Reducing emissions of oxides (nitrogen-sulfur)	Amount of oxide emissions at the end of the period/beginning of the period

## Research Sample

The current applied research community is represented by a group of Egyptian companies that make up the S&P/EGX ESG index and are listed on the Egyptian Stock Exchange. These companies are divided into different areas, one of which will be selected and the proposed system will be applied. Alternatively, sectors are selected that are characterized by a diversity of sustainability reports issued by each facility, as certain services to the public and facilities in each sector are similar in many characteristics. This involves collecting available data and performing digital processing to obtain measurements and metrics.

The sample of the study is a group of companies related to the healthcare sector listed on the Egyptian Stock Exchange. The importance of Egypt's healthcare sector is that it is one of the most important sectors of the economy. Adopt the measurement and disclosure of the shared value proposition for all stakeholders. Accordingly, the study sample will be composed of two firms listed on the Egyptian Stock Exchange, and these two firms are also included in the Egyptian Sustainability Index. By reviewing the Egyptian Sustainability Index and listing the firms included in the index and listed on the Egyptian Stock Exchange, the healthcare sector was selected. The examination of the sector showed that there are only two firms listed on the stock exchange and the Sustainability Index that prepare and publishes annual sustainability reports. Therefore, these two firms were chosen to conduct the study on them.

The sample firms can be clarified as in Table 3.

Table 3. Research Sample

Symbol Code	Reuters Code	Name	Sector
EGS381B1C015	RADA.CA	Rameda	Healthcare
EGS729J1C018	CLHO.CA	Cleopatra Hospital Group	Healthcare

From the previous table, it is clear that the firms listed on the Egyptian Stock Exchange as well as included in the SP/EGX ESG index and tracking the healthcare sector are: Rameda and Cleopatra Hospital Group.

## *Results and discussion*

We entered the data into the information system SSPS, and the proposed system processed this data. This section deals with presenting the results extracted from the information system.

### *Results of Firm Economic Growth*

The data of this dimension has been processed by the proposed digital information system, and the results for each factor are in the Table 4.

Table 4. Screen of Results of Firm Economic Growth

Firm's Economic Growth	0.092	Diffusion Growth	0.179
		Return on Assets	0.106
		Retained Earnings and Reserves	0.053
		Liquidity Level	0.105
		Debit Ratios	0.441

The results of the information system showed the results as follows:

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first Factor of the second dimension, the values of each measure of this Factor are clear, and so on for the rest of the Factors for this dimension.

The results of the remaining Factors of the second dimension can now be presented together, as follows:

The measure of the integrated Diffusion growth Factor through three measures weighted by relative weights reached 17.9%.

The measure of the integrated return on assets Factor through three measures weighted by relative weights reached 10.6%.

The measure of the integrated retained earnings and reserves Factor through three measures weighted by relative weights reached 5.3%.

The measure of the integrated liquidity level Factor through three measures weighted by relative weights reached 10.5%.

The measure of the integrated debt ratios Factor through three measures weighted by relative weights reached 44.1%.

### *Results of Creating Social Value*

The data of this dimension has been processed by the proposed digital information system, and the results for each Factor are as follows:

The results of the information system showed the results as in Table 5.



Table 5. Screen of Results of Social

Creating Social Value	0.109	Work's Relationships	0.214
		Diversity	0.099
		Impact Management operations on the community	0.145
		Career Development	0.109
		Community Development Initiatives	0.256

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first Factor of the Third dimension, the values of each measure of this Factor are clear, and so on for the rest of the Factors for this dimension.

The results of the remaining Factors of the third dimension can now be presented together, as follows:

The measure of the integrated work's relationship Factor through three measures weighted by relative weights reached 21.4%.

The measure of the integrated diversity Factor through three measures weighted by relative weights reached 9.9%.

The measure of the integrated impact management operation on the community Factor through three measures weighted by relative weights reached 14.5%.

The measure of the integrated career development Factor through three measures weighted by relative weights reached 10.9%.

The measure of the integrated community development initiatives Factor through three measures weighted by relative weights reached 25.6%.

#### Results of Creating Environmental Value

The data of this dimension has been processed by the proposed digital information system, and the results for each Factor are as follows:

The results of the information system showed the results in Table 6.

Table 6. Screen of Results of Environmental

Creating Environmental Value	0.104	Work's Relationships	0.224
		Diversity	0.173
		Impact Management operations on the community	0.076
		Career Development	0.056
		Community Development Initiatives	0.129

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first Factor of the fourth dimension, the values of each measure of this Factor are clear, and so on for the rest of the Factors for this dimension.

The results of the remaining Factors of the fourth dimension can now be presented together, as follows:

The measure of the integrated environmental initiatives Factor through three measures weighted by relative weights reached 22.4%.

The measure of the integrated standards compliance Factor through three measures weighted by relative weights reached 17.3%.

The measure of the integrated environmental risk management Factor through three measures weighted by relative weights reached 7.6%.

The measure of the integrated policies and systems Factor through three measures weighted by relative weights reached 5.6%.

The measure of the integrated emissions Factor through three measures weighted by relative weights reached 12.9%.

## **Research Conclusion**

Our study provides a detailed model for measuring CSR performance to create value for stakeholders. This study addresses the importance of his CSR performance disclosure in providing appropriate accounting information. Understanding and reporting CSR performance is one of the most difficult tasks facing companies. The process of measuring and communicating CSR performance to stakeholders. This study identifies environmental and economic performance issues.

This study attempts to provide disclosure using a comprehensive and accurate model. Although the qualitative nature of CSR performance poses great difficulties in measurement and disclosure and in translating this model into a comprehensive accounting information platform (SSPS), this study highlights the many challenges of disclosing CSR. We provide a proposal for a quantitative model based on accounting indicators. This study also presents a model for measuring social value creation and a model for measuring environmental value creation. Accounting information platforms have been developed to improve the accuracy of accounting information. Digital measurement and disclosure reduce errors and ease the accounting disclosure process, thereby increasing transparency, accuracy, and comparability.

The SSPS platform provides relevant information on CSR aspects to all stakeholders. Our research results are consistent with the main objectives of the study, and the results help to achieve the objectives of the study by motivating companies to disclose their CSR performance, which creates value for society and improves the environment. Contribute to conservation. The results show that CSR performance improves performance and creates value for everyone. This study contributes to bridging the gap between the

requirements of professional bodies by highlighting CSR performance and added value to society and the environment.

Our scientific research contribution to this study is the SSPS platform. This platform helps companies measure and disclose their CSR. Scientific evidence was also found in the results of applied research conducted in the healthcare field, which showed some results. The most important among them is that the company discloses many indicators of its CSR performance.

This study contributes to knowledge generation by presenting a wide range of indicators and scales to help researchers and practitioners measure and disclose CSR performance and value creation to society. This research also contributes to improving the quality of life by adding value to society and human rights and improving health and education levels. The study shows that companies need to pay more attention to the performance of their CSR activities and need methods and tools that allow them to measure and disclose their CSR performance to comply with regional and global disclosure requirements and standards. I understand.

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