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The relationship between strategic management accounting and governance, social and environmental aspects of sustainable development reporting

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ABSTRACT

The expectations of different stakeholders from companies are changing. The information requested by them is no longer only profit and financial issues. They seek sustainable development. Therefore, the accounting responsibility of management has changed in companies. The purpose of this research is to determine the relationship between strategic management accounting and the governance, social and environmental dimensions of sustainable development reporting and also to determine the importance of each of the governance, social and environmental dimensions in strategic management accounting in Iraqi manufacturing companies. The research has 4 hypotheses, for the analysis of the first to third hypothesis, a 5-option questionnaire was used, and for the analysis of the fourth hypothesis, a ranking analysis process questionnaire was used. The findings showed that (1) strategic management accounting has a positive and significant relationship with sustainable development reporting. (2) Strategic management accounting has a positive and significant relationship with sustainable development reporting. (3) Strategic management accounting has a positive and significant relationship with sustainable development reporting. (4) The importance of each component of sustainable development reporting in management accounting is different. From the point of view of 20 experts, the governance dimension was introduced as the most important dimension of sustainable development reporting in management accounting. Planners, legislators and executives should strive to develop governance, social and environmental aspects of sustainable development reporting and management accountants should help them in this field.

Keywords: strategic management accounting, governance dimensions, social dimensions, environmental dimensions, sustainable development reporting

1. Introduction

The expectations of different stakeholders from companies are changing. The information requested by them is no longer only profit and financial issues. Rather, they are looking for more effective and lasting things. Their expectations and expectation levels have gone far beyond profit. So that the stakeholders are looking for reports related to sustainable development. What is sustainable development reporting? What are environmental, social and governance factors? And how can accountants benefit from it? These are the questions that have been raised in the last century and have attracted the attention of human societies. Awareness of the social and environmental effects of businesses is increasing. Investors are looking for businesses that can prove the sustainability of their company. Social awareness and fairness dictate consumer behavior. Meanwhile, transparency in the way organizations are run is demanded by employees and customers. All these factors have led businesses to report on their non-financial performance. This is where accountants can help. Having skills in analysis, reporting and independent consulting means that accountants are in an excellent position to help businesses develop sustainably (Mercia Group, 2022)[1]. Sustainable development reporting is actually a type of financial accounting that uses management accounting for internal decisions and new policies. Therefore, changes in management accounting play an important role in sustainable development reporting. These factors are all related to information disclosure. Strategic management accounting is not a theory or a field, but rather a set of techniques that includes the evaluation of external information about competitors in the market, fiscal/monetary policies that affect the market, current trends in prices, shares, and costs. The result of this assessment is then focused on the company's available resources. Therefore, management can determine the answers needed by the organization in order to rise in the market (Abdullah et al., 2020).

Strategic management accounting as a new system of management accounting can be defined as a different form of management accounting that is related to the external factors of the company and includes non-financial information such as environmental and social information, and internal information as well as preparing and it includes the analysis of financial information in the product markets of the organization and competitors, and costs and cost structures, and monitoring the strategies of the organization and its competitors during the financial period of all organizations (khalilpour et al., 2025; Ojra et al.., 2021).

Strategic management accounting is an evolution of traditional management accounting, which prepares the company's strategy to create "company value" by taking into account the company's competitive advantage and its limitations and considering the important internal and external structures of the organization in today's global business world. Determines and emphasizes the preparation of financial and non-financial information for managers and other persons who are responsible for directing and controlling the company's operations within the organization. This matter has many factors in different fields, including pricing systems, planning, control, budgeting, behavioral factors and evaluation, etc., each of which has its own subsets that have received attention around the world (Belverd & Susan, 2011).

The above items are not separate from each other and they all work together towards the goal of strategic management accounting. Each of these cases affects the activities of companies and other important topics with different techniques. The role of these techniques in corporate reporting has increased. Managers cannot distance themselves from these techniques. Industrialization all over the world has created important environmental and social responsibilities, which has its own financial and non-financial effects on financial performance. As a result of globalization, companies in all parts of the world are willing to move towards global markets in order to achieve progress, therefore, in order to be accepted in global markets, they must demonstrate their environmental and social responsibilities. let them Also, companies should know that different groups of society, especially investors, are requesting environmental and social responsibility information; Because this information plays an important role in their perspective and decisions (Meng and Zhang, 2022). All this has led to the issue of examining the role of strategic management accounting in achieving sustainable development reporting.

[1] . https://www.mercia-group.com/mercia-news-and-blog/sustainability-accounting-esg

The importance of examining the research problem stems from the fact that the expectations of various stakeholders of companies, including owners and managers, governments, people, etc., have changed from companies. These expectations include new issues such as social and environmental responsibilities. They want to provide information about companies taking into account social and environmental responsibilities. Sustainable development reporting provides reports that are not included in previous financial reporting methods (Gupta and Gupta, 2020).

Due to the fact that in previous researches, all dimensions of sustainable development reporting in relation to management accounting have not been considered at the same time, and due to the wide connection of these dimensions and discussion of sustainable development is very new, so its importance and value is increasing. Both the public and private sectors are currently putting a lot of emphasis on cost management and sustainable development. Cost management has been emphasized in various laws. In addition to these, the international audit institutes have also published many standards in this field:

Guidelines for sustainable development that include standards 5199 to 5100:

ISSAI 5110 – Guidance on Conducting Audit Activities with an Environmental Perspective

ISSAI 5120 – Environmental Audit and Regularity Auditing

ISSAI 5130 – Sustainable Development: The Role of Supreme Audit Institutions

ISSAI 5140 – How SAIs may co-operate on the audit of international environmental accords

The auditing organization has also approved the following standard:

Standard 1: General requirements for disclosure of financial information related to sustainability

Draft Standard 2 has also been published under the title Climate-Related Disclosures.

Therefore, with the increase of national and international standards related to sustainable development, this issue has value and innovation for all organizations.

2. Literature Review

One of the most important points of view of accounting theories is the information point of view, which is opposite to the measurement point of view. The relevant views are derived from decision-based theories that strive to improve the decisions of stakeholders. This theory has caused the discussion of financial information disclosure to be considered one of the most important topics of accounting theories. According to the new accounting standards, disclosure of information, both financial and non-financial, and how it is disclosed, is one of the most important factors affecting decision-making. The importance of this issue stems from the fact that full disclosure of information will ultimately improve accountability, which also indicates the dependence of financial and non-financial information disclosure on the theory of legitimacy in accounting, which, with the increasing role of accounting in society, Finally, it will increase stability and decisions. (Islam et al., 2023; Erin and Adegboye, 2022; Nurunnabi, 2021). Improvement of decision-making will be possible with the help of management accountants as the most important components of accounting information systems (khalilpour et al., 2025; Khouloud et al., 2021). Management accounting plays a large role in management decisions due to the preparation of internal information. Management accounting is developing day by day and it is necessary for companies to use new management accounting methods to stay in the competitive scene. Strategic management accounting can be defined as a form of management accounting that is related to the external factors of the company and includes non-financial information such as environmental, social and internal information, as well as the preparation and analysis of financial information in the markets. It includes the product of the organization and its competitors and costs and cost structures and monitoring the strategies of the organization and its competitors during the financial period (ojra et al., 2021).

Jafari et al. (2025) showed that management accounting and environmental strategy have a significant impact on environmental performance and there is a significant relationship between management accounting and environmental strategy. khalilpour et al. (2025) showed that strategic management accounting is developed according to environmental factors. Worakorn & Muttanachai (2024) showed that sustainability components are related to management accounting. Alsharari (2024) confirmed the interaction between strategic management accounting and three configurations of organizational change including

strategy, structure and restructuring. Johnstone et al. (2023) showed that hierarchical accountability, instead of serving to individualize and isolate employees, acts as a stimulus for a more practical and personal matching of accountability with the ethics and experiences of the people involved. Nik Herda et al. (2022) showed that there are still issues in the field of practical application and lack of knowledge about the strategic use of strategic management accounting to achieve business goals. Ojra et al. (2021) confirmed the important role that management accounting plays in guiding the organization's performance. Hadid & Al-Sayed (2021) in a research confirmed the role of management accountants and strategic management accounting on the environment. Egbunike et al. (2014) showed that the use of strategic management accounting techniques can be useful for management to measure and manage environmental, social and economic performance.

Based on the study of existing literature on the social dimension of satisfaction, health and safety and it include increasing the knowledge and skills of employees. The governance dimension is also a fair management structure, a proper ownership structure, fair payments and incremental improvement of the company's economic performance, and finally the environmental aspect includes the process of reducing the use of resources and energy, air and water pollution, and industrial waste, helping to increase environmental awareness and producing healthy products.

3. Methodology

The current research is of applied and descriptive-correlation type. In this research, the following hypotheses are tested:

The first main hypothesis of the research

Strategic management accounting has a significant relationship with sustainable development reporting.

Sub-hypotheses

1) Strategic management accounting has a significant impact on the environmental aspects of sustainable development reporting of Iraqi manufacturing companies.
2) Strategic management accounting has a significant impact on the social dimensions of sustainable development reporting of Iraqi manufacturing companies.
3) Strategic management accounting has a significant impact on the governance dimensions of sustainable development reporting of Iraqi manufacturing companies.

The second main hypothesis of the research

1) The importance of each component of sustainable development reporting in management accounting is different.

To test the hypothesis, structural equations are used with the opinion of 215 accountants and auditors and the path analysis test. In this stage, targeted sampling and people available to manufacturing companies are used. In survey research, the minimum sample is 100 people. In research based on experts' opinions, the sample should be between 5 and 20 people.

For the second main hypothesis, the ranking analysis process questionnaire and the opinions of 20 experts with higher than master's education and more than 10 years of work experience are used.

Frequency and frequency percentage of samples related to demographic information: Among the respondents, there were 116 men and 99 women. There were 8 people under 30 years old, 96 people between 30 and 40 years old, 98 people between 41 and 50 years old, and 13 people over 50 years old. There are 111 people with bachelor's education, 4 people with doctorate education and 100 people with master's degree. There were 79 people with less than 10 years of service experience, 68 people with 10 to 15 years of service, 49 people with 16 to 20 years of service, and 19 people with more than 20 years of service. There were 119 students in accounting, 26 students in management, 8 students in law, 16 students in economics, 27 students in mathematics and statistics, and 19 students in other fields.

4. Results

Descriptive research indicators: the average as one of the central parameters represents the center of gravity of the society and in other words, it shows that if the average is placed instead of all the observations of the society, there will be no change in the sum total of the society's data. It is not created.

According to the table above, it can be seen that the highest average response of people to the variable of strategic management accounting is equal to 3.385, and the lowest average response of people to the variable of sustainable development reporting is equal to 3.065.

According to the table above, it can be seen that the highest average response of people to the component of governance dimension is equal to 3.526, and the lowest average response of people to the component of social dimension is equal to 3.273.

Validity of the data collection tool: For the validity of the research tool, the significance of the factor load provided by the SmartPLS software was used, which is shown in the table below for each question, that in this research, the factor load of all the items is greater than It is 0.5, so the validity of the data collection tool is confirmed.

Considering that the numbers of Cronbach's alpha, composite reliability (internal consistency) and AVE are all in the relevant range, it is possible to confirm the appropriateness of the reliability and convergent validity of the research model.

Checking the normality of research variables: In this research, the Kolmogorov Smirnov test was used to check the assumption of normality of the research data. In this test, according to the following assumptions, the normality of the data has been checked:

H0: The data have a normal distribution.

H1: The data does not have a normal distribution.

Table of mean and standard deviation of research variables

Variance	standard deviation	Mean	number	factor
0.403	0.634	3.385	215	strategic management accounting
0.74	0.86	3.065	215	sustainable development reporting

Table: Average and standard deviation of sustainable development reporting variable

Variance	standard deviation	Mean	factor
0.641	0.8	3.27	social dimension
0.484	0.696	3.52	governance dimension
0.63	0.794	3.36	environmental dimension

Table: Results of confirmatory factor analysis for research questions

Options	factor load	Options	factor load	Options	factor load	Options	factor load
A1	0.85	A8	0.76	A15	0.74	E3	0.81
A2	0.82	A9	0.86	A16	0.78	E4	0.76
A3	0.85	A10	0.79	A17	0.81	E5	0.74
A4	0.82	A11	0.79	E1	0.88	E6	0.84
A5	0.83	A12	0.85	E10	0.83	E7	0.79
A6	0.80	A13	0.61	E11	0.82	E8	0.72
A7	0.71	A14	0.7	E2	0.88	E9	0.61

Table: results of three measures of Cronbach's alpha, composite reliability and convergent validity

Extracted average variance (AVE>0/5)	Composite reliability (Cr>0/7) coefficient	Cronbach's alpha (Alpha>0/7) coefficient	variables
0.69	0.87	0.77	strategic management accounting
0.62	0.96	0.96	sustainable development reporting

Normality test table of investigated variables

the result	significant level	variable
abnormal	0.018	strategic management accounting
normal	0.089	sustainable development reporting

According to the values in the table above, the significance level of the test for the variable (strategic management accounting) is less than 0.05, it can be said that the H0 hypothesis is not confirmed and therefore the distribution of the mentioned variable does not follow the normal distribution. Also, the significance level of the test for the variable (sustainable development reporting) is greater than 0.05, it can be said that the H0 hypothesis is confirmed and therefore the distribution of the said variable follows the normal distribution.

Measurement model: The measurement model section includes questions or indicators of each dimension along with that dimension, and the relationships between questions and dimensions are analyzed in this section.

Convergent validity: Convergent validity examines the degree of correlation of each construct with its variables (indices). AVE criterion calculated by PLS software is used for this purpose. The appropriate value for AVE is 0.5 or higher.

Divergent validity: Fornell and Larcker's matrix to check the divergent validity of the research model will be as follows. It should be noted that only the hidden variables of the first order are included in the Fornell and Larcker matrix:

According to the above table, the root value of the AVE variables in the present study, which are located in the houses in the main diameter of the matrix, is higher than the correlation value between them, which are arranged in the lower houses of the main diameter. Therefore, it can be stated that in the current research, the constructs (latent variables) in the model interact more with their indicators than with other constructs. In other words, the divergent validity of the model is adequate.

Examining the predictive fit of the model: If in a model, the relationships between the constructs are correctly defined, the constructs have a sufficient impact on each other, and in this way, the hypotheses are correctly confirmed. Three values of 0.02, 0.15 and 0.35 are determined as low, medium and strong predictive power.

Considering that in SmartPLS software, the t-statistic value is used to check the significance of the coefficients, and this value is 1.96 for a 5% error, to check the significance of the comparison of the t-statistic value. Relationships with the above assumed number are used. So that if the t-statistic value is greater than 1.96, the relationship shown is significant. Therefore, according to the above figure, it can be seen that all the relations of the model are significant.

In the following, the importance of each of the components of sustainable development reporting in strategic management accounting should be determined by the rank analysis method.

The matrices that are formed are as follows:

1) Forming a matrix of paired comparisons for the desired option
2) Getting priorities
3) Forming the normalized matrix of pairwise comparisons (for this, we obtain the sum of each column and divide the elements of each column by its sum so that the elements of the matrix are normalized).
4) Averaging the values obtained from each line
5) The final conclusion (arriving at the answers to the hypotheses and determining the priorities)

Evaluation table of external research model

AVE (>0.5)	The main variables of the model
0.69	strategic management accounting
0.62	sustainable development reporting

Table: Fornell and Larcker matrix to check divergent validity

sustainable development reporting	strategic management accounting	
0.83	0.83	strategic management accounting
0.79	0.68	sustainable development reporting

Table: Stone Geisser statistic values of research variables

position	Q^2 (=1-SSE/SSO)	SSE	SSO	variables
Strong predictive fit	0.44	360	645	strategic management accounting
Strong predictive fit	0.54	1662	3.655	sustainable development reporting

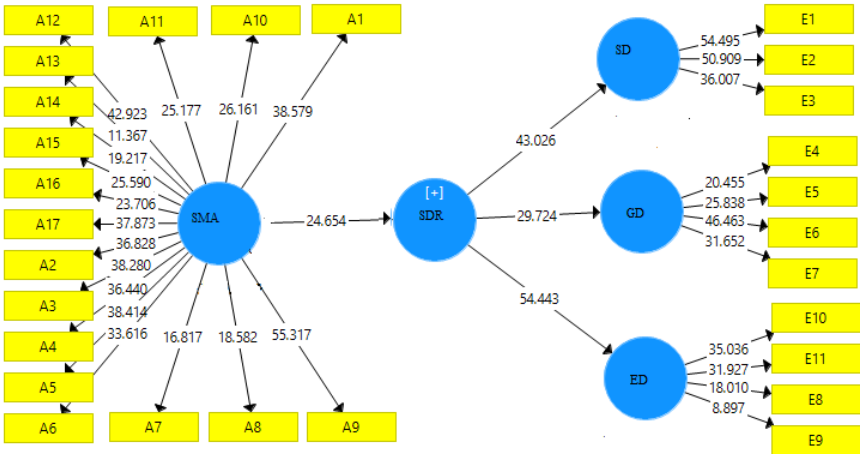


Figure 1: significance coefficients of t variables

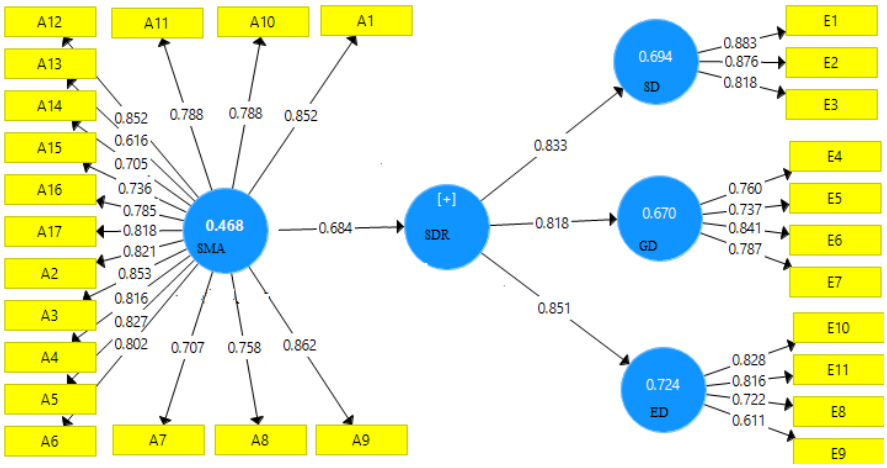


Figure 2: Value of path coefficient of variables

Table: T-statistic value, path coefficient value and standard error of the variables

sign	significant level	coefficient value	t	Independent path dependent
+	0.0001	0.68	25	strategic management accounting <- sustainable development reporting
+	0.0001	0.83	43	strategic management accounting <- social dimension sustainable development reporting
+	0.0001	0.81	29	strategic management accounting <- governance dimension sustainable development reporting
+	0.0001	0.85	54	strategic management accounting <- environmental dimension sustainable development reporting

First, the answers of the experts are calculated in the form of a matrix, and then the rank of each component is determined based on the average of all respondents. For example, the answer of one of the respondents calculated in the ranking matrix is as follows:

After this step, the average answers are calculated as a whole and the final ranking of the components was as follows:

Table: sample answer of one of the experts

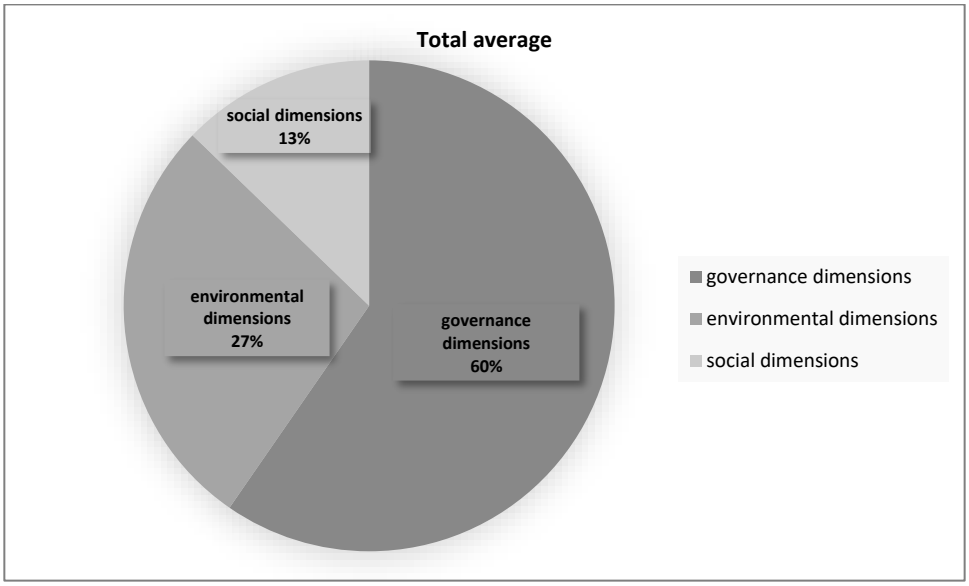
average	Normalized matrix of pairwise comparisons			Matrix of pairwise comparisons			sustainable development reporting
	governance dimensions	environmental dimensions	social dimensions	governance dimensions	environmental dimensions	social dimensions	
0.05	0.09	0.01	0.06	0.11	0.125	1	social dimensions
0.21	0.09	0.10	0.44	0.11	1	8	environmental dimensions
0.74	0.82	0.89	0.5	1	9	9	governance dimensions
1	**1**	**1**	**1**	**1.22**	**10.13**	**18**	

Table: average response of experts

governance dimensions	environmental dimensions	social dimensions	Respondent
0.74	0.21	0.05	Respondent 1
0.73	0.22	0.06	Respondent 2
0.65	0.27	0.08	Respondent 3
0.62	0.27	0.11	Respondent 4
0.57	0.29	0.14	Respondent 5
0.33	0.33	0.33	Respondent 6
0.49	0.31	0.20	Respondent 7
0.57	0.29	0.14	Respondent 8
0.55	0.28	0.17	Respondent 9
0.63	0.29	0.08	Respondent 10
0.74	0.21	0.05	Respondent 11
0.73	0.22	0.06	Respondent 12
0.65	0.27	0.08	Respondent 13
0.62	0.27	0.11	Respondent 14
0.61	0.27	0.12	Respondent 15
0.33	0.33	0.33	Respondent 16
0.45	0.41	0.14	Respondent 17
0.65	0.25	0.10	Respondent 18
0.60	0.26	0.14	Respondent 19
0.66	0.28	0.05	Respondent 20
0.60	**0.28**	**0.13**	Total average
0.12	0.05	0.08	SD
0.33	0.21	0.05	MIN
0.74	0.41	0.33	MAX

Table: Final ranking of sustainable development reporting components

Rank	Total Average	Sustainable Development Reporting
1	0.5963	governance dimensions
2	0.2759	environmental dimensions
3	0.1278	social dimensions



Comparative chart of different dimensions of sustainable development reporting

Therefore, the results showed that the importance of each of the reporting components of sustainable development is different and governance dimensions are the most important.

5. Discussion and Conclusions

Legitimacy theory has made the importance of accountability of companies in different dimensions of sustainability to increase. Today, society seeks to achieve the interests of all stakeholders. Therefore, they seek sustainable development and companies are required to submit sustainable development reports. In addition to financial performance, sustainable development reporting reports on the non-financial performance of a business and deals with environmental, social and governance factors and the impact of an organization suitable for the studied environment that uses strategic management accounting techniques such as costing, Planning, control, decision-making, evaluation of operations and behavioral cases have an effect on the improvement of sustainable development reporting. The purpose of this research is to explain the relationship between governance, social and environmental aspects of strategic management accounting and sustainable development reporting. The findings showed that strategic management accounting has a positive and significant relationship with sustainable development reporting. According to the path coefficient value of the variables in the final model, it was found that (1) strategic management accounting has a positive and significant relationship with sustainable development reporting. (2) Strategic management accounting has a positive and significant relationship with sustainable development reporting. (3) Strategic management accounting has a positive and significant relationship with sustainable development reporting. (4) The importance of each component of sustainable development reporting in management accounting is different. The results of the present research were consistent with the research of Worakorn & Muttanachai (2024) and Ojra et al. (2021). The order of importance of the components was such that the governance dimension has the highest importance and then the environmental dimensions and social dimensions were placed in the next ranks. The role of cost management techniques in sustainable reporting shows the high importance of management accounting in manufacturing companies. The above results show the high importance of continuous use of strategic management accounting techniques to improve the three dimensions of sustainable development reporting in order to create organizational legitimacy. It is suggested that manufacturing companies pay attention to all governance, social and environmental aspects in their plans to achieve sustainability and evaluate the

company's performance in achieving the above-mentioned issues every year. Due to the high importance of the governance aspect of sustainable development reporting, this component must be paid attention to by all the people who influence this component. Legislators should provide appropriate laws and executives should be careful in implementing this component and finally other components should be included in the programs. It is suggested that the researchers also compare the relationships contained in this research in polluting and clean companies.

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