

# Social responsibility's Disclosure and its impact on the quality of sustainability reports in accordance with the GRI-G4 initiative

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**Abstract:**

*The research's aim is to study and analyze the disclosure's level of the social responsibility and to find out the reality of Iraqi private universities (research's sample) and the dimensions that they adopt to fulfill the social obligations, it is also to suggest scales that could enhance the disclosure of social responsibility of the private universities before the Ministry of Higher Education in order to help them to integrate the social responsibility's disclosure within their current and strategic plans as an appropriate alternative and effective management of sustainable development reports in accordance with the GRI-G4 initiative. The research is based on the hypothesis that (private Iraqi universities realize the importance of disclosing social responsibility in their reports according to (GRI-G4) perspective to enhance the quality of sustainability's reports). To test the research's hypothesis and determine the extent to which the hypothesis was accepted, the researchers analyzed data for (8) private universities, where they analyzed the final financial statements that were audited by the Federal Financial Supervision Bureau in 2017 and which were the research's sample, the reports of the Federal Financial Supervision Bureau, the management reports prepared by the private universities, and the available websites of the research sample's universities the , in addition to the information collected through personal interviews with the responsible and relevant authorities to the subject of the research, and comparing them with the proposed derived dimensions from the (GRI-G4) initiative. The result of the data analysis is collected and the number (1) is identified in the case of finding activities that are related to the social responsibility listed in the proposed dimensions built according to the (GRI-G4) perspective, and (0) is identified for the case that has not activities. The percentages of universities' disclosure levels were extracted in each dimension, it is concluded that there are deficiencies in the disclosure level of some areas of activities related to the social responsibility for the research sample's private universities with respect to the governance dimension was (46.8%) i.e. low, and environmental dimension was (61%) i.e. medium, the societal dimension was the highest proportion of all dimensions was (81.2%) i.e. good, and human dimension was (60.4%) i.e. medium.*

**Keyword:** Social responsibility's, Disclosure, sustainability reports, GRI-G4.

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## Introduction

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In light of what the world is witnessing the scarcity of natural, economic, environmental resources and social problems, besides the crises, which it is witnessing now, especially "the recent crisis (Corona pandemic) and its catastrophic effects on the economic, environmental and social levels, the Iraqi government has realized the importance of adopting the sustainable development before and after the pandemic, and also the importance of adopting the aspect of social responsibility for what it represents on the moral side by adding a value to the institution by disclosing the social performances to the beneficiaries, as well as its multiple dimensions, which are considered a haven for solving many problems, so that the strategic plans can recover in a way that guarantees the return for the present and future generations. In light of this, several committees were formed at several levels to adopt approaches that are achieving the development by setting plans and strategies for all sectors in order to achieve the goals of the sustainable development, so that the evaluation of the performance of any sector can no longer depend on the extent of achieving profits only, but also it can depend on the sector's role in achieving the development for the economy, environment and society, besides its financial activities. The initiative (GRI-G4) came to emphasize the importance of the sustainability accounting including its leading standards for preparing the sustainability reports, which are considered the disclosure of the social responsibility as an urgent necessity for all sectors in the governmental and private institutions alike.

## **1. Methodology**

### ***1.1. Research problem***

The growing interest in the social responsibility and in conjunction with achieving the global sustainable development goals (17 goals) in the beginning of 2030 and the role of the private Iraqi universities in adopting these goals, through holding conferences and seminars and providing high-efficiency researches, as well as the adoption of the Global Reporting Initiative and its fourth edition, which confirms this concept, the research problem can be formulated through several questions and as follows:-

- A. Do the private Iraqi universities adopt the preparation of sustainability reports?
- B. Do the private Iraqi universities disclose the social activities in a transparent manner in the sustainable reports, if any, according to the initiative (GRI – G4)?
- C. What are the obstacles of implementing the dimensions of the (GRI – G4) initiative related to social responsibility?
- D. Is the social responsibility of the private Iraqi universities before the pandemic different from the post-pandemic?

### ***1.2. Research Significance***

- A. The private Iraqi universities' activities are directed towards achieving the international requirements for the quality level and international classifications, which require taking measures to keep pace with all the initiatives that achieve for them the sustainable development.
- B. The growing importance of the social responsibility and disclosure for any economic unit, including educational institutions, about the extent of commitment to it as a tool to ensure the sustainability.
- C. The interest has recently started in the topic of the social responsibility and sustainable development. Therefore, the research attempts to identify the infrastructure of Iraqi private colleges' social responsibility by using the aspects that were relied upon in the initiative (GRI – G4) to assess the disclosure level of the research sample's private collegeson being dedicated to the social responsibility.
- D. The culture of the social responsibility and sustainable development is limited by its dimensions in many private colleges and parties concerned with its application, so it is expected that the research will form a logical and modest basis for the Ministry of Higher Education / Private University Education in a way that leads to the development of a law or

instructions and its integration with the strategic plans of the private universities in terms of commitment to all aspects of the social responsibility.

### **1.3. Research Objective**

The aim of the research is to study and analyze the level of disclosure of the social responsibility and determine the reality of the research sample's Iraqi private universities in relation to the dimensions that they adopt to fulfill the social obligations, as well as to diagnose problems and propose dimensions that can enhance and develop the level of disclosure of the social responsibility of the private universities that affect the achievement of the sustainable development before the Ministry of Higher Education and help them to integrate the disclosure of the social responsibility within its current and strategic plans as an appropriate alternative and effective tool for the sustainable development reports in accordance with the initiative (GRI – G4).

### **1.4. Research Hypotheses**

The study is based on the hypothesis that (Iraqi private universities do not realize the importance of disclosing the social responsibility in their reports according to (GRI – G4) perspective to enhance the quality of sustainability reports.

### **1.5. Research Community and Sample**

Research community: Ministry of Higher Education / Iraqi private universities.

Research sample: (8) private universities located in Baghdad and recognized by the Ministry of Higher Education.

### **1.6. Research approach and data collection means**

The researchers are relied on the following in order to address the theoretical and practical side of the study: -

A. *Theoretical side*: it depends on the previous researches and studies in addition to books and sources that dealt with the subject of the sustainable development and social responsibility.

B. *The practical side*: to achieve the objectives of the research according to the questions being raised in the research problem, the researchers believe that the most appropriate way of collecting the necessary data to test the research hypotheses and answer their questions is the analytical survey approach, which mainly depends on extrapolating a sample from the research community, moreover, they depended on the financial reports of (2016-2017) for the research sample's private universities, the reports of the Federal Financial Supervision Bureau on the research sample's universities, the administration reports issued by the research sample's colleges, personal interviews, the websites of research sample's universities, applicable laws and instructions, and finally the information form based on assumed dimensions according to (GRI – G4) initiative to enhance the practical side).

### **1.7. Research Statistical methods**

The statistical program (SPSS) was used by extracting (averages, standard deviation, and T-test).

## **2. Previous studies and current research contributions**

### **A. Previous Studies**

#### **2.1. A Study of (Al-Ajlouni, Research 2013)**

The study aimed to identify the concept of the sustainability reports and impact of reporting for the companies, as well as to recognize the concept and importance of the corporate governance for achieving the sustainable development in the societies that are applying to them.

The study concluded that the current financial reports of the economic units of all kinds are not based on the sustainability, and it is necessary that the accounting profession and control must understand the concept of the sustainability accounting and its impact on the society in order to produce the information that all stakeholders can benefit from in the economic

unit as well as to use the traditional accounting practices that allow the introduction of environmental, social and economic factors, for the main reason is that the financial statements of the economic units are prepared in accordance with the accounting standards, and those standards are not taken into consideration in terms of the environmental, social and economic factors.

### **2.2. A Study of (Hassan, MA Thesis 2015)**

The study aimed to measure the disclosure level of Egyptian economic units on the social responsibility practices and governance. The study concluded that the disclosure of social and environmental performance takes several forms; it can be divided in terms of form into a descriptive report and a quantitative report supported by numbers and statistics, and in terms of the location of disclosure, it is a separate report from the financial statements, or a disclosure within the traditional lists, or a disclosure through the annual report or in the report of the Board of Directors. The study results also showed that the launch of the Egyptian indicator for the social responsibility and governance led to the commitment of the listed economic units on the Stock Exchange to measure and disclose their social performance.

### **2.3. A study of (Kurde et al. MA Thesis 2018).**

The study objective is to shed light on the concept and importance of the social responsibility and address the defects in the outputs of the accounting system represented in the financial statements as well as to show the effect of the disclosure on the users of the financial statements. The study concluded that the economic units do not disclose what they have fulfilled their social responsibility in their financial statements. Moreover, the study recommendations focused on the necessity of an accounting standard by which the economic units must be required to apply the social responsibility accountability.

### **2.4. A study of (Choi et al, Research 2010)**

The researchers examined the social responsibility's impact on the financial performance for a sample of (200) Korean economic units; and they have adopted the social responsibility: the first method: making an unlikely indicator of the social responsibility; the second method: making a likely indicator that gives a relative weight for each social responsibility's activity, according to the importance of the activity to the stakeholders in each sector.

The results indicated that: (A) there is no effect of the unlikely indicator on the financial performance and unit value; (B) there is a positive impact on the financial performance and unit value of a weighted indicator. This indicates that it is necessary that the economic units should recognize all areas of the social responsibility, which are more important to stakeholders so that the social responsibility initiatives can be appropriately directed in order to support the financial performance and maximize the value of economic unity, which also indicates the need to focus on the quality and quantity of disclosure towards what stakeholders wish.

### **2.5. A Study of (Lu & Abeysekera, Research 2014)**

The study aim is to demonstrate the impact of each stakeholder and some of the economic units' characteristics. The study was conducted on a sample consisting of (100) listed economic units on the Chinese stock market for the year 2008. The study concluded that there is a positive relationship between the social and environmental disclosures and each of a unit size, profitability, and a type of industry. The role of shareholders was more influential in the disclosure of the social and environmental responsibility, and the influence of creditors was greatly evident in the disclosure of the environmental responsibility.

### **2.6. A study of (Alotaibi & Hussainy, MA Thesis 2016)**

This study addressed the determinants of the social responsibility's disclosure quality level of a sample for the economic units. It used four characteristics to measure the disclosure quality of the Saudi economic units' social responsibility practices, which are: the appropriateness (expresses the extent of the information's relevance and its ability to influence the decision-making process); sincere representation (indicates the information ability to describe the event), and this information must be free from fundamental errors, and easy to understand. The study indicated that the goal behind the disclosure of the environmental and social information is to provide an effective communication tool between the stakeholders and economic units, so that the unit can justify its activities as well as a tool to gain community legitimacy and improve its reputation, and thus it manages the potential conflicts with the stakeholders and society as a whole. The study concluded that the Saudi economic units adequately disclose the social responsibility, besides a positive relationship between the quality of the social disclosure and administrative ownership.

### **2.7. A Study of (Lawrence et. al, Research 2018)**

The study aimed to assess the sustainability reports' performance for listed economic units on the Singapore Stock Exchange through comprehensive sustainability disclosures prepared by these companies, as well as to analyze the current development factors in the field of preparing non-financial reports, by a comparison with the results of the previous studies. Moreover, the study gives recommendations on how to improve the adoption of the sustainability's quality and how to report them. The study found that there are weak disclosures on the sustainability of the listed economic units, and this does not mean that there is no actual sustainability performance, for it is possible that some economic units have the sustainability practices that have not been adequately disclosed in the financial reports. However, the study provides advices for the future researches to examine the challenges faced by economic units when they strive to meet the requirements of the Singapore Stock Exchange, as well as it recommends that these researches must include topics addressing an analysis for the relationship between the disclosure and sustainability and the factors affecting disclosures on the sustainability.

**From the above**, it is clear that the researches which data were reviewed focused on the concept and importance of social responsibility and addressed the deficiencies in the unified accounting system as in the study of (Kurdish et.al. 2018), whereas others focused on the disclosure of corporate social responsibility through the data published in the stock market as in the study of (Hassan, 2015). As for the foreign studies, some were focused on showing the impact of each stakeholder and some of the characteristics of economic units on environmental and social disclosure as in the study of (Lu & Abeysekera, 2014), while others evaluate the performance of the sustainability reports of the economic units listed on the Singapore Stock Exchange through comprehensive sustainability disclosures prepared by the companies themselves as in the study of (Lawrence et.al. 2018).

### ***B. Current research ontributions***

This research differs from previous studies, as it was applied to the Iraqi environment and to Iraqi private universities, which is represented in a (proposed) framework to measure the level of disclosure of social responsibility for private universities, based on the GRI-G4 initiative, and highlighted the financial statements prepared by those universities through providing non-financial information about the university itself within the financial statements.

## **3. Sustainable development from an accounting perspective**

### **3.1. Its concept**

It is a concept that was used by the International Commission for Development and the Environment in 1987 in the report of Brundtland for Sustainable Development. It was considered as the first declaration on the official use of the concept of

sustainable development and which was defined by the committee in the same year as a development that meets the needs of the present generations without effecting the ability of the future generations for meeting their needs (Bhat,2016: P8).

Joseph defined it as "the tools that economic units use to be able to maintain a stable situation", and he outlined the measures that economic units can use to achieve the sustainable development, where is reporting on corporate sustainability (CSR) (Joseph, 2016: P204).

The definition that was mentioned in Brundtland report in 1987 is since (33) years ago and it is outdated and does not valid for the research in accounting for the sustainability, due to its focus on the sustainability of environmental and social systems, whereas the researches about the sustainability accounting focus now on the "economic units' sustainability " that is defined by the Organization for Economic Co-operation and Development (OECD) as a development that includes the integration of the economic, environmental and social goals of the community in order to maximize the human well-being at present without damaging the ability of future generations to fulfill their needs (Jijawi and Al-Khafaji, 2019: p. 50).

Yacoub defined it as a broad concept that does not stop at preserving the available resources of all current forms and types to ensure their continuity for future generations, but, it achieves post-sustainability through its continuous dynamics that the entity produces to maintain its long-term viability through indicators that reflect the ability to continue (Jacob, 2019: p. 452).

Based on the above, the researchers see that there is no general agreement on the definition of the sustainable development because it means different things for each of the individuals and various economic units. However, most researchers agree on the definition mentioned in The Organization for Economic Co-operation and Development (OECD) to the sustainable development.

### **3.2. Sustainability accounting fundamentals**

The sustainability accounting and sustainable development are based on financial accounting frameworks represented by General Acceptable Accounting Principles (GAAP), International Accounting Standards (IASs) and International Financial Reporting Standards (IFRs). The sustainability accounting means more than the continuity that was mentioned in the International Accounting Standard (IASs) No. (1) Presentation of the financial statements, Paragraph (25) the continuity is "one of the basic principles at preparing financial statements, i.e. When the financial statements are prepared, it must take into account the assessment of the unit economical capacity to continue for a period of no less than (12) months from the date of the budget "(Jijawi and Al-Khafaji, 2019: p. 44).

The sustainability accounting is based on the fact that the economic unit is a social and economic entity; and as a contractual relationship derived its bases from building its conceptual framework from the theory of the stakeholders, which calls for the adoption of the concept of community unity as a better alternative for the accounting unit in order to become a more comprehensive concept. The administration's interest is based on all stakeholders, and it is not limited to the owners and consequently, it will move to the stage of the sustainable financial reporting according to the sustainability reports that will include the informative content addressed to all stakeholders (Yacoub, 2019: 453-454).

### **3.3. The relationship between sustainability accounting and sustainability reporting**

The concept of sustainability accounting is closely related to the sustainability management and reporting it, and thus the management of the sustainability and accounting is an integral part of corporate management, on the other hand, it is considered as a tool for corporate communication with external stakeholders (Hyršlová et.al, 2015: P608). The sustainability accounting is a voluntary activity aimed to achieve the reporting of the corporate responsibility that is called

the triple (TBL) reporting by providing sustainability reports that are used for reporting on the economic, social and environmental impacts of the activities of the company (Odemis, 2011: P17).

#### **4. Social responsibility before and after (Corona) pandemic**

##### **4.1. Social responsibility concept**

The writers differ in defining the historical developments of social responsibility, which is not a product of contemporary issues, but rather is related to the fundamental changes taking place in society (Harem and Al-Sa`d, 2005: p. 54) such the events of the twentieth century, as the Great Depression, World War II, the subsequent fall of the dictatorial regimes and the increase of the confrontations between management and trade unions that resulted in formulating the ethical codes and the emergence of the so-called pressure groups represented the interests of a large segment of the beneficiaries, and the end of the information era, problems that resulted from the layoffs of workers, and the change in the economies' structure, are all factors that helped in developing the concept of the social responsibility (Abdel Rahman, 2011: p. 56).

The contribution of the researcher (Caroll) came to shed light on the social responsibility, who saw that the social responsibility includes economic, legal, ethical, and humanitarian expectations and he represented these responsibilities at four levels, which became known in private literature as the social responsibility of Behram Caroll (Nagy, 2011: p. 119).

The researchers differed in the definition of social responsibility, including those who defined it as a sense of commitment on the part of economic units towards setting specific social standards during the strategic decision-making process, and when it evaluates decisions from the ethical side, it has to be recognized that it is working in the interests of the well-being of the whole society (Charles and Gareth Jones, 2001: p. 118).

The International Organization for Standards has defined it in a comprehensive definition as the responsibility of the organization by comparing the effects of its decisions and activities on society or the environment through ethical and transparent behavior (Al-Masoudi, 2019: p. 38).

Manohar (2019: P 189) has also defined it as one of the concepts of sustainable development that are familiar today to the world of business, and which economic units' practice voluntarily by integrating environmental and social activities in their interactions and operations with stakeholders.

##### **4.2. Social responsibility dimensions**

Many researchers stress on the importance of implementing the social responsibility through three basic dimensions (Munir et al. 2019: p. 33).

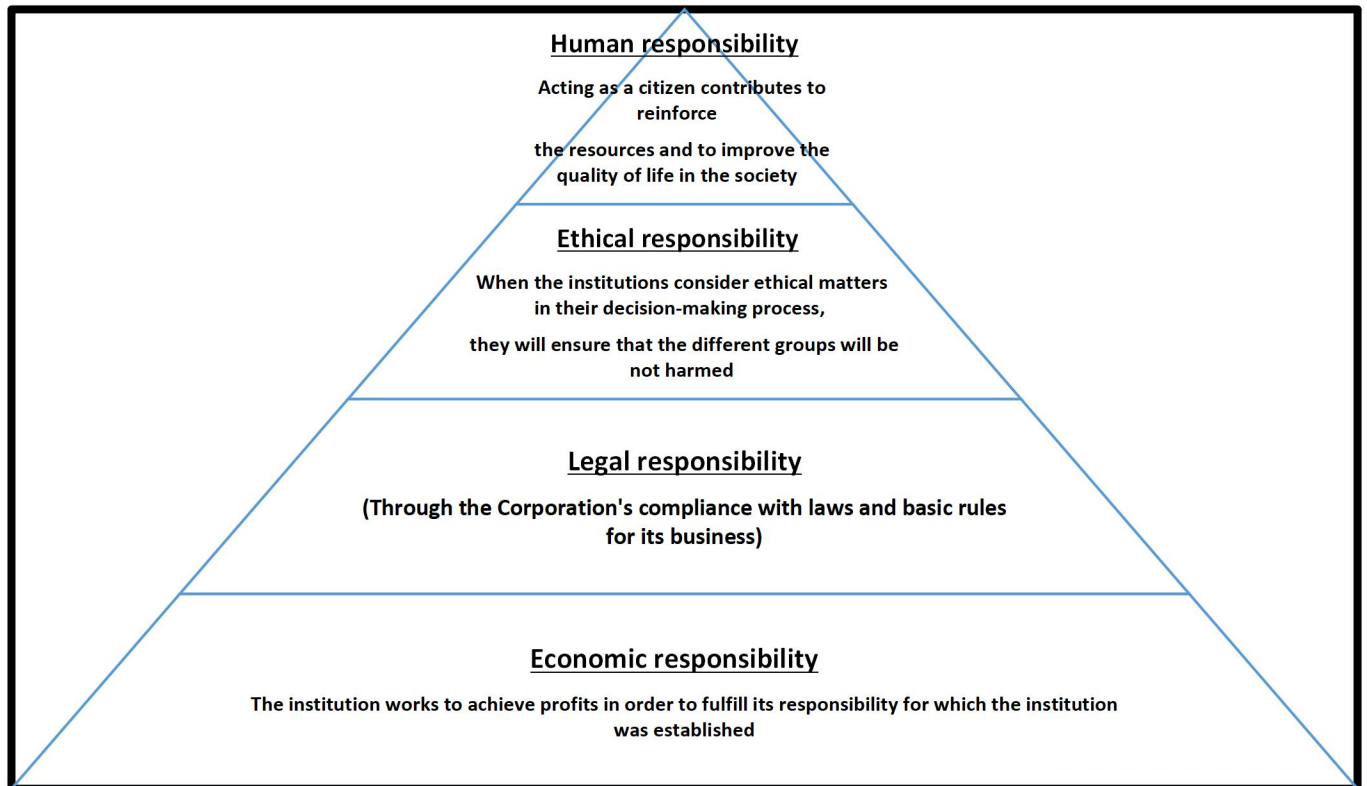
A. Organizational dimensions: it means that the social responsibility is not required for the economic unity despite the active role of economic units, but it must be imposed on all social aspects in the state, where the social responsibility's concept governs all human relations, which led to the emergence of the organizational social responsibility's concept so that the social role can has a major and strategic objective for economic units,by instilling the principles of social responsibility through the prevailed organizational culture into economic units.

B. Responsibility dimensions: it means the economic units' responsibility of managing the network of their relationships with the basic interest groups of these units, which is in accordance with the economic and political principles of economic units.

C. Sustainability dimensions: the institutions are concerned with incorporating three basic elements in the social programs represented in (attention to environmental issues, achieving goals for the units in the long term, contributing to face the challenges of the society through the economic prosperity and social justice).

##### **4.3. Social responsibility structure**

Figure (1) Koro's pyramid of the social responsibility



Source: Shaaban, Samir Imad, (2019), The Role of Accounting for Corporate Social Responsibility in Promoting the Quality of Integrated Business Reports, Master Thesis, Tikrit University, College of Administration and Economics, Department of Accountability, p. 59.

#### ***4.4. Social responsibility's relationship with sustainable development***

The social responsibility and sustainable development are interrelated concepts; the first is working to integrate the social and environmental concerns in the economic units' activities, and the second works on reconciling among the economic, social and environmental aspects. The elements that are included in the economic units when they were applying the social responsibility, they were included within the sustainable development's concepts and this means that the two concepts are complementary, i.e. both serves each other. The difference between the two concepts is that sustainable development is concerned with several parties such as the state, civil society, business sector, consumers and citizens, while the social responsibility takes place at the level of the business organization sector itself (Wahiba, 2014: p. 95).

#### ***4.5. Relationship between social responsibility and pandemic***



The relationship between the social responsibility and pandemic is a direct relationship, this means, the more severe the crises are, the social responsibility increases; despite this relationship is in normal conditions, it is a relationship of a war and conflict. The crises are the main driver of the economic and social events at the present time and their impact is clear on all sectors and professions in the world, consequently, the global awareness of the importance of the environmental and social problems may be increased in recent years in light of the existing challenges. In general terms, the responsibility means the confirmation that the individual is forming the society, and the society is forming the states for the actions are taken by them, and their willingness to bear the results of these actions. Accordingly, the social responsibility success is not only limited to one effort, therefore one is mistaken to think that the responsibility is limited to the Ministry of Health or the Ministry of Interior or even to the government or the state, because under the critical conditions that the different countries of the world go through without exception, so the first requirement in the light of this pandemic is not limited to the treatment of power, but rather the power of treatment, which is only achieved through the integration of roles. Thus, the awareness and education have a major role in this field (Al-Jazeera Blogs, Bashar Nasir, 2020), (Syrian researcher on international relations).

Previously, the Iraqi universities had a major role through their scientific and research outputs. In light of the Corona pandemic crisis, the role of Iraqi universities has become greater than it was where the universities have contributed in several initiatives, including the manufacture of high-precision medical devices, which artistic specifications are comparable to the highest international medical industries, in addition to the manufacture of material that intervene in the file of facing and fighting Corona virus, especially sterilizers and antiseptics, with high quality. The Ministry of Higher Education and Scientific Research added in its statement that the medical devices, especially the artificial resuscitation (which are the most important under this pandemic), which have made with modest amounts of money less than their cost, by more than 90%, or it may be s more. The Ministry indicated that the universities possess great scientific capabilities in advanced fields that can be used to develop all the institutions of ministries and not only health ones (Iraqi Ministry of Higher Education and Scientific Research /<http://moheer.gov.iq/ar/>).

Through (Corol's pyramid of the social responsibility, the researchers see that successful institutions create from the crises opportunities, and here the primary role of the Iraqi private universities emerges in light of this pandemic to play its role in social responsibility through its structure that includes (humanitarian, ethical, legal, economic) responsibility in two basic roles: -

**First role:** it is achieved through ((the awareness and education, the physical and moral initiatives, and the initiation of manufacturing medical and preventive supplies (at costs less than the original costs of more than 90% besides the high quality), in addition to the researches prepared by academics in the Iraqi private universities from research experiences to provide appropriate treatment for this pandemic)). Moreover, the universities must continue paying the salaries to their employees in full, and this will save them from bearing the costs of re-employment once the economy returns to its normal state.

**Second role:** it is represented by shifting to the electronic method, which plays a fundamental and vital role in leading the private university through holding conferences and meetings, and communicating with students through the applied programs adopted by the university. Moreover, it is necessary to emphasize on the quality of the education through holding workshops and basic courses for professors and teachers to develop their skills in dealing with the electronic teaching programs to communicate with students and conduct electronic exams, As well as taking contexts for financial and social reporting of their social activities within their annual reports and showing the epidemiological cost to ensure the

transparency and disclosure in order to achieve its responsibility to stakeholders for decision-making and assessing the university's performance.

## **5. Concept of the sustainability reports**

### **5.1. Sustainability reports' concept**

There is no specific definition that can be considered as an agreed definition, but some studies have agreed on some of them, such as of (Daub.c.h, 2007: P76) and (Zaman & AL- Shaer, 2016: P21), it is the method used by economic units to display non-financial reports on (economic, environmental, and social performance) for stakeholders to improve their reputation and gain societal acceptance.

The study of Hahn & Kühnen (2013: P6) also addressed the concept of disclosure of sustainability as a means by which the organization tries to provide information on each of its economic, social and environmental performance to all parties related to it, therefore it is a measure that stakeholders use to determine the company's efforts.

the Global Reporting Initiative defined it as an expression of the practice of measuring and disclosing sustainable development, and that the economic unit be responsible to internal and external stakeholders for organizational performance towards the goal of sustainable development, and the work to improve and increase the use of the available and instructive guidelines to all (GRI. 2016).

Therefore it can be said that there is no agreed definition, but all definitions agreed on specific points, namely that the sustainability report is prepared in an optional manner and includes information on economic, environmental and social performance directed to the stakeholders to help them make informed, efficient and effective decisions and to improve the value and reputation of the economic unit, because the measure of the success of the economic unit at the present time does not depend only on financial reports, but also on its ability to achieve the three dimensions combined together to achieve sustainable development, which is a basic requirement for stakeholders.

### **5.2. Sustainability reports' goal**

The World Business Council for Sustainable Development (WBCSD) has made clear that the aim of disclosing sustainable development practices is to present a balanced and reasonable presentation of the economic, environmental and social performance of the facility.

The study of Alotaibi & Hussainy (2016: P366) indicated that the aim of the disclosure of the non-financial reporting for the environmental and social information is to provide an effective communication tool between the stakeholders and economic units, as it is considered a tool to gain the community legitimacy and improve its reputation and thus it is a tool for any differences with stakeholders and society, as a whole.

The study of Badr (2013: p. 104) also indicated that the objectives of disclosing the sustainable development practices are: the external goals that are the publication of this report as a means of informing the community of the economic unit's contribution to achieve the sustainable development and thus to improve its societal reputation and environmental image. As for the internal goals: it is the application of the laws that impose the disclosure of this environmental and social information to serve the stakeholders.

According to the Global Reporting Initiative (GRI), the aim of preparing this report is to achieve two types of goals, which are internal goals: to measure and evaluate the sustainability performance of economic units by knowing how well they respect global laws and performance standards and to compare the institution's performance over time, and the external goals: such as providing an honest representation of the performance of sustainability by disclosing both positive and

negative contributions together and showing the institution's impact and influence with the expectations related to the sustainable development and comparing the performance between the different economic units (GRI, 2006: P3).

### **5.3. Quality essence of sustainability reports**

The public interest in sustainable development is constantly increasing, due to the pressure exerted by a number of stakeholders to obtain more social and environmental information by providing a higher level of disclosure of its sustainable performance in relation to social, environmental and economic issues, and this is beyond the mere disclosure of the economic environment.

The definitions of the quality are differed, and the recognition of its dimensions are also differed due to the various views and approaches related to the quality. It can be defined from a business perspective on the basis that the product or service meets user expectations or complies with the specific standards (Alotaibi & Hussainy, 2016: P365-367).

the study of Diouf & Boiral (2017: P647) defined the sustainability reports' quality (SRQ) as the process of fully disclosing the required information and indicators that reflect all impacts to enable stakeholders to make decisions, and thus, the improvement of the sustainability report quality leads to increase its usefulness for all relevant parties, and reduces the asymmetry of information and thus it is facilitating the assessment of the sustainability performance for the economic unit (Leitoniene & Sapkauskienė, 2015: P 335).

The Global Reporting Initiative (GRI) also defined the sustainability report's quality as the transparency of information and compliance with the basic disclosure principles such as relativity, completeness, comparability, accuracy, reliability, and inclusion of the stakeholders.

The study of Diouf & Boira (2017: P645) also recommended that the goal of the Global Reporting Initiative (GRI) is to provide a framework that the economic unit can use to disclose sustainability practices and thus determine the information to be included in this report. For ensuring the quality of the information that was disclosed, the initiative identified the principles of preparing a report based on quality, which gives special importance to stakeholders and there are several factors that affect the sustainability report's quality, which was divided by Ahmed (2019: p. 55) into the specifics of the company's characteristics such as the company's size and financial performance, company's strategy, environmental and social performance, management motives, and others related to corporate governance such as the board of directors, audit committees, and internal audit. All of these factors can have a positive or negative impact on the quality of the sustainability report.

### **5.4. Disclosure quality measures on sustainability**

The sustainability reports have become a major requirement for the disclosure of information about any economic unit, and this interest has emerged in the disclosure of development practices in global initiatives such as the World Climate Conference in France in 2015, the United Nations Conference on Climate in Bonn, Germany, and the Global Reporting Initiative 2006 GRI which provided a comprehensive framework for the sustainability report included the guidelines for preparing the report from principles in order to define the content of the report, ensuring the quality of the provided information, and also included the standard disclosure information in the form of the performance indicators. In 2013, G4 was issued that included the initiative's indicators for reporting, which made many enterprises adopt this initiative as a framework for disclosing their own sustainability practices, because it was designed to suit all economic units, whatever their size, location, or sector in which they are operating. However, one of the main problems is how to measure the quality of the information contained in sustainability reports to fulfill the information disclosed to the objectives of large numbers of stakeholders and their different and multiple needs (Ali, 2013: p. 9).

Several studies have shown ways to measure the disclosure quality of sustainable activities for economic units, including:

The study of Alotaibi & Hussainy (2016) used four characteristics to measure the quality of disclosure of social responsibility practices for Saudi economic units are (appropriateness, honest representation, understandability, comparability) that help to assess the unit's performance over time. The availability of this feature depends on the stability of the criteria and principles applied for the measurement and disclosure of these activities.

The study of Leitoniene & Sapkauskiene (2015) built an indicator to measure the disclosure quality of social performance practices, where it is possible through this indicator to ensure the two properties which are the appropriateness and credibility. It can be concluded from the above that the appropriate way to measure the sustainability reports' quality is by using the quality of information identified by the Global Reporting Initiative (GRI) because it focuses on the essence of the information and the goal of its preparation. The Global Reporting Initiative (GRI 2013) clarified a set of characteristics by which the availability of the quality of the provided information can be appeared. It also sets a group of tests for each feature that can show its availability, and this imposes to take these characteristics as a measure that reflects the quality of disclosure of sustainable development practices for all economic units.

### 6. Applicable side (practical)

Four aspects based on the GRI-G4 initiative are proposed which are (governance, environmental sustainability, community development, and human resources), and are suitable for universities. Several questions were included to collect data related to each of the four fields (areas), where this proposal was adopted to measure the level of responsibility disclosure for each college of the research's sample.

The study's community: it includes the thirty private colleges recognized by the Ministry of Higher Education and Scientific Research in Baghdad only, two of them refrained from giving the financial information, while some of the eight colleges are not committed to submit their statements to Federal Financial Supervision Bureau for the purpose of oversight and auditing, while some colleges are founded at the end of 2017. The remaining number of the colleges is (20), where data were obtained for the (8) colleges that issued their data for the year 2017 / and became as a research's sample. Given the current conditions of the Corona pandemic, it was not possible to obtain the required data because of the difficulty in reaching colleges due to repeated curfew decisions.

For the purpose of measuring the disclosure of social responsibility in private Iraqi universities according to the indicators below, the number (1) was given in the case of the disclosed paragraph, and number (0) in the case of non-disclosed paragraph.

Table No. (1) social responsibility's fields(areas)										
Al-hikma college	Sadir al-Irak college	Science City College	Baghdad College for Medical Sciences	Baghdad College for Economic Sciences	Al-Rafidain College	Al-Mansour College	Al-turath college	details	sequence	
0	0	0	0	0	0	0	0	Implementing international accounting and auditing standards and GRI initiative standards	1-	Governance field
0	1	0	0	0	0	0	0	Disclosure of the ownership percentage of the administration's board, the percentage of board members, and employees at the administrative levels	2-	
1	1	1	1	1	1	1	1	Disclosure of the dividend distribution percentage	3-	

1	0	1	1	1	1	1	1	Stakeholder participation at preparing the report	4-		
0	0	0	0	0	0	0	0	Disclosure of board committees and the role of each committee, independent and executive members	5-		
0	0	0	0	0	0	0	0	determining the fund sources and risk management	6-		
1	0	1	1	0	1	1	1	Commitment to performance indicators	7-		
1	1	1	1	1	1	1	1	Applying high-quality technology in its fields (scientific and administrative)	8-		
4	3	4	4	3	4	4	4	<b>Governance field total</b>			
1	0	1	1	0	1	1	1	Afforestation, participation in initiatives (workshops on the environment), obtaining certificates related to environmental protection	1-		environmental sustainability field
1	0	1	1	1	1	1	1	Environmental management strategy, environmental monitoring system (the university develops environmental protection devices)	2-		
1	1	1	1	0	1	1	1	Rationalizing the sustainable energy consumption of electricity, water, and oil derivatives as consumption (inside and outside the institution)	3-		
1	0	0	1	0	0	0	1	Addressing the harmful environmental impacts of the university's activities on the community, and paying attention to programs that serve a wide section of society, for example (noise, disturbance to residential areas, ... etc)	4-		
1	0	1	1	0	0	0	1	Stock of disposables (generators, cleaning supplies, ... etc)	5-		
1	1	1	1	1	1	1	1	Using an integrated security system to protect the university's environment internally and externally	6-		
0	0	0	0	0	0	0	0	Using alternative energy programs	7-		
1	0	1	1	0	1	0	1	Adhere to environmental legislation and laws and provide information on potential environmental obligations or lawsuits	8-		
1	0	1	0	0	0	1	1	Managing strategic plans related to sustainability and competition for global rankings	-9		
8	2	7	7	2	5	5	8	<b>environmental sustainability field total</b>			
0	0	1	0	1	1	1	1	Establishing educational courses for the interests of the university, and educational courses for those with interests and for society individuals at large (scientific and knowledge)	111	مصادر التنمية المجتمعية	
1	1	1	1	1	1	1	1	special awareness programs on Corona pandemic through electronic workshops	2-		
1	0	0	1	0	1	0	1	Support charity associations, donations to others	3-		
0	0	1	1	1	1	1	1	The reports contain information indicating the costs resulting from the university's practice of social activities such as (community contributions, paving costs, improving education, and reducing poverty at the student and community level)	4-		

1	1	1	1	1	1	1	1	Supporting personnel of teaching and employee staff, to do volunteer work	5-
1	0	1	1	1	1	1	1	Involve stakeholders about the quality of university outcomes through an effective channel of communication between the university and those with interests through its website	6-
1	0	1	1	1	1	1	1	Participation in scientific and academic societies	7-
1	1	1	1	0	1	1	1	Student voluntary work teams through health care campaigns by their medical staff(students) if any	8-
6	3	7	7	6	8	7	8	<b>societal development field total</b>	
New students									
1	1	1	0	0	1	1	1	Using an integrated electronic system to communicate with students	1-
0	0	0	0	0	0	0	0	Providing transportation service for students	2-
1	1	1	1	1	1	1	1	Following curriculum and modern teaching means	3-
0	1	1	0	1	0	1	1	The initiative of transferring the first student to public universities	4-
1	1	1	1	1	1	1	1	Equipping modern laboratories to keep pace with developments and globalization	5-
3	4	4	2	3	3	4	4	<b>new students' total</b>	
Teachers									
0	0	0	0	0	1	0	0	Committing to Law 25 of 2016 on private education by employing the minimum number of professors with scientific titles	1-
1	1	1	1	1	1	1	1	Using the system of promotions for its teaching staff and spend specific amounts for the purpose of disseminating scientific research	2-
0	0	0	0	0	0	0	0	transporting service for teaching staff	3-
1	0	1	1	1	1	1	1	Providing benefits in kind and the social insurance system (retirement)	4-
0	0	0	0	0	0	0	0	Organizing trips or recreational benefits for the teaching staff	5-
2	1	2	2	2	3	2	2	<b>Total number of teachers</b>	
Employees									
0	0	1	1	0	1	1	1	Special centers for training and rehabilitation	1-
1	1	1	1	1	1	1	1	Involve workers in the decision-making process and create a suitable working environment for workers (internal environment, housing, or safety or security programs)	2-
1	1	1	1	1	1	1	1	Professional and administrative allocations, offering promotional rewards to its distinguished employees	3-
1	1	1	1	1	1	1	1	A fair wage policy, non-discrimination between the sexes, punishing those who mention the ethnic and sectarian approach	4-
0	0	0	0	0	0	0	0	Health insurance for all employing staff	5-

Human Resource field

3	3	4	4	3	4	4	4	staff Total	
graduates									
1	0	1	0	0	0	1	1	Holding seminars and conferences for the employment of graduates	1-
1	0	1	0	1	1	1	1	Developing their skills after graduation to be prepared to keep pace with the field of work	2-
0	1	1	1	0	1	0	1	Concluding agreements with governmental and private agencies (companies) to employ graduates	3-
1	0	1	0	0	1	1	1	Following-up graduates through a central database	4-
3	1	4	1	1	3	3	4	graduates Total	
14	14	14	14	14	14	14	14	Human resources field total	

Source: prepared by the researchers

The analysis of table (1) shows that there is a difference in the level of disclosure of social responsibility for each college according to each of the four fields, table (2) shows the percentage of disclosure for each field based on the analysis of the final financial statements for the year (2017), the management report, the Federal Financial Supervision Bureau report, the websites of universities and inquiries from the concerned authorities.

**Reported requirements that were extracted from the financial statements and concerned reports**

**Total requirements for each field of social responsibility (proposed)**

**\*100 %**

Table (2) Average disclosure of the proposed field and the standard deviation of the research's sample

College name	Governance	environmental sustainability	Community development	Human resources	Disclosure of the four fields
Al-turath college	50 %	88.8 %	100 %	73.6 %	76.7 %
Al-Mansour College	50 %	55.5 %	87.5 %	68.4 %	65.3 %
Al-Rafidian College	50 %	55.5 %	100 %	68.4 %	67.4 %
Baghdad College for Economic Sciences	37.5 %	22.2 %	75 %	47.3 %	45.5 %
Baghdad College for Medical Sciences	50 %	77.7 %	87.5 %	47.3 %	65.6 %
Science City College	50 %	77.7 %	87.5 %	73.6 %	72.2 %
Sadir al-Irak college	37.5 %	22.2 %	37.5 %	47.3 %	136 %
Al-Hikma college	50 %	88.8 %	75 %	57.8 %	967 %
The average disclosure for the search's sample	48.8 %	61 %	82.2 %	60.4 %	62.3 %
Standard deviation of the search's sample	0.461 %	0.273 %	0.313 %	0.121 %	0.292 %

Table (2) shows the average disclosure of the proposed fields to measure the level of disclosure that is derived from the (GRI - G4) initiative to commitment for the social responsibility in the research sample's private colleges.

The table illustrates that the percentage of reporting on governance in colleges was varied by a small percentage, where most colleges recorded the highest reporting rate (50%) and the lowest rate is for the Baghdad College for Economic Sciences and Sadir al-Irak college by (37.5%), and the reason for the slight disparity among colleges is compliance with

the Private Higher Education Law (25) for the year 2016, while not all universities adhere to the law at (100%). There is also no governance guide for universities that colleges can rely on to apply the requirements of governance. The environmental sustainability field recorded the highest percentage of disclosure among the four fields, where al-Turath College and al-Hikma College recorded the highest percentage of commitment to the environmental sustainability at (88.8%), and the lowest rate was for Sadir al-Irak College and Baghdad College for Economic Sciences by (22.5%). The reason is due to adherence to environmental laws and standards, including international certificates such as ISO and other certificates through which the university seeks to form environmentally friendly universities and enters the international rankings. As for the societal development, al-Turath College and al-Rafidain College came in the first rank by (100%) and Sadir al-Irak College recorded the lowest rank at a rate of (37.5%), whereas the last field of the human resources, al-Turath College and the City of Science recorded the highest percentage (73.6%), and Baghdad College for Economic Sciences, Baghdad College for Medical Sciences and Sadir al-Irak College recorded a rate of (47.3%) which is the lowest among the universities.

Consequently, al-Turath College recorded the highest rate for reporting the four fields together among all colleges at a rate of (76.7%), while Sader al-Irak College recorded the lowest percentage which was (36.1%).

**Note:** the colleges that have registered the lowest percentages do not mean that they have no social responsibility, but they did not disclose their social responsibility in their financial and administrative reports. Table (2) also shows that the average of the societal development area for the research's sample (the eight colleges) has recorded the highest percentage (81.2%), which is due to the high social contribution, especially after the Corona pandemic, and then the average of the environmental sustainability field is at the rate of (61%), then comes the average of the human resources area (60.4%), and finally the average of governance field (46.8%), which is the lowest among the areas of the social responsibility. The main reason is due to the varied commitment to the Private Higher Education Law (25) of 2016.

It appeared through the websites of research sample's private universities and inquiries from the teaching staff and relevant authorities that the responsibility of the private Iraqi universities in light of the pandemic focused on the transition to electronic teaching and holding electronic workshops that had an active role in facing the pandemic and paying the full salary of employees without any deductions as well as reductions in teaching wage rates of the student, and this will be more accurately shown by the numbers after the end of the pandemic.

It has also been shown that there is a slight variation in the standard deviation of the social responsibility areas of the research's sample, and the reason for this variation is due to the difference between the fields in terms of the paragraphs listed for each area, as well as taking into account the state of the answer to these areas, ((\* the meaning of the answer state is when the answer is given by (1) and (0) because it will affect the deviation)).

**For the purpose of testing the research's hypothesis**

The null hypothesis represents: - ((Iraqi private universities do not realize the importance of disclosing the social responsibility in their reports according to the (GRI-G4) perspective to enhance the quality of sustainability's reports)).  
 (Ho = M = 0)

The alternative hypothesis represents: - ((Iraqi private universities realize the importance of disclosing the social responsibility in their reports according to (GRI-G4) perspective to enhance the quality of sustainability's reports)). (Ho = M ≠ 0)

Table (3) hypothesis testing					
Fields' total	Human resources	societal development	environmental	governance	College's name



			sustainability		
Sig. (2-tailed)	Sig. (2-tailed)	Sig. (2-tailed)	Sig. (2-tailed)	Sig. (2-tailed)	
0.005	0.000	0.001	0.000	0.033	Al-Turath College
0.004	0.000	0.008	0.013	0.033	Al-Mansour College
0.009	0.000	0.001	0.013	0.033	Al-Rafidian College
0.022	0.001	0.001	0.169	0.080	Baghdad College for Economic Sciences
0.007	0.001	0.172	0.001	0.033	Baghdad College for Medical Sciences
0.003	0.000	0.008	0.001	0.033	Science City College
0.008	0.000	0.001	0.169	0.080	Sadir al-Irak college
0.004	0.000	0.008	0.000	0.033	Al-Hikma college

Source: prepared by the researchers

From the analysis of Table (3), it was found that there was an effect that has moral (significant) evidence, which is less than (0.05) for most colleges in the research's sample for each of the four areas related to the (proposed) social responsibility, by comparing the averages for each filed at each college of the research sample's colleges.

Since the results for (Sig) most of them were less than the moral (significant) T level (0.05), then we will reject the null hypothesis, meaning that the arithmetic mean is not equal to zero, we confirm the alternative statistical proposal by proving the hypothesis ((Iraqi private universities realize the importance of disclosing the social responsibility in their reports according to the (GRI-G4) perspective to enhance the quality of sustainability reports)).

We conclude from this that the groups' areas are statistical evidence among themselves, and we cannot prefer one field from the other, which confirms the existence of a relationship between the disclosures of the areas related to the social responsibility and the quality of sustainability reports in its three dimensions.

## 7. Conclusions and recommendations

### 7.1. Conclusions

The researchers reached a number of conclusions, the most important of which are: -

A. The universities do not take into consideration the (GRI-G4) initiative, which is considered as a road map for them by their guidance, which are considered to be global standards, due to the preparation of their financial data on the local Iraqi standards and not international standards, as well as there are no instructions from the Ministry of Higher Education about preparing lists related to the sustainability accounting for which the disclosure of the social responsibility is a part.

B. The private Iraqi universities neither realize the social responsibility activities directly, nor disclose the individual lists of financial statements, but they did this by disclosing them as part of the financial statements, such as the disclosure of benefits in kind and social services, and other within the statement of expenses, which had a role in the community development through reducing the gap of unemployment.

C. The social responsibility of the private Iraqi universities differs after the pandemic from what preceded it by increasing their social responsibility represented by its teaching cadres through e-learning, their scientific outputs, awareness programs, scientific research, workshops and conferences that held continuously electronically.

D. Most of the private Iraqi universities seek to enter the international rankings through criteria prepared by the Ministry of Higher Education and Scientific Research, the most important of them (environmentally friendly universities) and this is reflected positively on the universities themselves and society as a whole, and these standards were not present in the Private Higher Education Law (25) for the year 2016.

E. All members of the sample (colleges) apply most of the areas of the initiative (GRI - G4), but without having a clear vision of the features of the initiative within a complete framework.

F. The amended Private Higher Education Law (25) of 2016 is the basis for private Iraqi universities by which they are obligated and the law did not include any paragraphs related to the disclosure of sustainability accounting with or separately from the financial statements.

G. There is still no independent law or instructions under the title Social Responsibility or Sustainable Development by the Ministry of Higher Education obligating colleges to disclose their areas and their scales (dimensions) in separate reports, but there are many activities and disclosures that are suited and compatible with the directives of commitment to the social responsibility and initiative-based sustainability reports (GRI- G4).

## **7.2. Recommendations**

A. The Ministry of Higher Education and Scientific Research should include the social responsibility and disclose it within its strategic plan to achieve the sustainable development by amending the Private Higher Education Law to include an item relating to the obligation of Iraqi private universities to disclose the social responsibility with separate reports according to a unified index for the sustainable development in its three scales (dimensions) (social scale(dimension), economic scale(dimension), and environmental scale(dimension)).

B. Establishing a special section for the social responsibility in each college and university that is monitored by the quality department by formulating a strategy that takes into account international initiatives, including the (GRI-G4) initiative with its fourth issuance to disclose social responsibility activities and identify a coordinator for the social responsibility to follow up on the work and student activities which are documented in the college database and then it entrusts to the auditor in order to assess the level of disclosure and degrees of commitment by the college to the social responsibility and sustainability reports.

C. Promoting the awareness among the stakeholders of the social responsibility by supporting private universities and colleges with financial and in-kind resources to implement their activities on the social responsibility in spreading a culture of the social responsibility in general and private universities in particular among different stakeholders and workers through programs, events and activities, issuing bulletins and allocating a website.

D. The ratios used from this study and other studies can be as an indicator of the Ministry of Higher Education for the private colleges for their commitment extent to social responsibility and their classification within the reports of evaluation of private colleges and support for colleges with high proportions to achieve the sustainability fields and to motivate the colleges with low rates to achieve higher rates, by offering an award to universities or colleges that care and prepare separate reports on the social responsibility activities, by promoting a culture of the creativity and innovation, and announcing on the research and scientific competitions and inventions that serve the society and work to develop, and enhance the scientific and moral competencies to achieve higher proportions of the disclosure of the social responsibility.

E. Appointing a compulsory Rapporteur in universities who cares for the social responsibility, including the theoretical and practical side, and this rapporteur is considered a service for the community by instilling the values of volunteer work for the community issues, based on the proposed frameworks of the research and scientific studies for university professors that are dependent on the (GRI-G4) initiative.

F. The necessity of intensifying study programs for educational institutions with what is practiced and applied in the classified international colleges and related to accounting treatments related to the sustainability and their impact on preparing the financial statements and disclosing their data, and preparing studies and other researches at the higher

educational institutions with the precious topics related to the sustainable development and disclosure of their dimensions that include the different economic sectors in addition to universities as the topic on the economic and social level.

G. Requiring the private colleges to have an effective reporting system that is transparent and in a manner that ensures the availability of the appropriate information about the college's social performance and the importance of commitment to publish the statistics and information related to the social responsibility in various media, especially electronic ones. Therefore, it is necessary to focus on the proposed previous fields to improve the level of disclosure in the private colleges with separate reports from the financial reports (sustainability's reports) according to the initiative (GRI-G4).

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