

The Role of Universities in Iraqi in Disclosing Social Responsibility to Achieve Sustainable Development in Accordance with the GRI-G4 Initiative

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ARTICLE INFO	ABSTRACT
Online Publication: 04 July 2025	This research aims to study and analyze the level of social responsibility disclosure and discover the reality of Iraqi private universities (the research sample) and the dimensions they use to fulfill their social obligations. It is also to suggest scales that could improve the level of social responsibility disclosure at private universities to the Ministry of Higher Education in order to assist them in integrating the level of social responsibility disclosure. The study is based on the premise that private Iraqi universities recognize the necessity of reporting social responsibility in their reports in accordance with the GRI-G4 approach in order to improve the quality of sustainability reports. The Researcher analyzed data from eight 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. The data analysis results are gathered, and the number (1) is identified in the event of discovering activities connected to social responsibility specified in the suggested dimensions developed according to the GRI-G4 viewpoint, and (0) is found in the absence of activities. The percentages of universities' disclosure levels in each dimension were extracted, and it was concluded that there are deficiencies in the disclosure level of some areas of activities related to social responsibility for the research sample's private universities with respect to the governance dimension, which was 46.8%, i.e. low, and the environmental dimension, which was 61.2%, i.e. medium, and the societal dimension, which was the highest proportion of all dimensions, was 81.2%, i.e. good, and the study also includes several recommendations, the most important of which is the need to include the concept of social responsibility and its dimensions within its strategic plan to achieve sustainable development, with support for those private universities that achieve high levels of social responsibility disclosure and stimulation for colleges that have low rates through a variety of proposed methods.
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INTRODUCTION

In light of what the world is witnessing the scarcity of natural, economic, and 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 development by setting plans and strategies for all sectors in order to achieve the goals of 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 on the sector's role in achieving development for the economy, environment, and

society, besides its financial activities. The initiative (GRI-G4) came to emphasize the importance of sustainability accounting, including its leading standards for preparing sustainability reports, which are considered the disclosure of social responsibility as an urgent necessity for all sectors in government and private institutions alike.

1. The methodology

1.1. Research issue

The growing interest in social responsibility, in tandem with the achievement of the 17 global sustainable development goals by the beginning of 2030, and the role of private Iraqi universities in adopting these goals through holding conferences and seminars and providing high-efficiency research as well as the adoption of the Global Reporting Initiative and its fourth edition, which confirms this concept, can be formulated through the research problem.

A. Does the creation of sustainability reports take place in private Iraqi universities?

B. Do private Iraqi universities, if any, publish their social activities in transparent reports in accordance with the initiative (GRI-GG4)?

C. What are the challenges to executing the social responsibility components of the GRI - G4 initiative?

D. Is the social duty of private Iraqi universities before and after the epidemic different?

1.2. Importance of Research

A. The operations of private Iraqi universities are geared toward meeting international standards for the quality level and international classifications, which need adopting efforts to keep up with all initiatives that create sustainable growth for them.

B. The rising relevance of social responsibility and transparency for any economic entity, including educational institutions, as a strategy for ensuring sustainability.

C. Because interest in the topics of social responsibility and sustainable development has recently begun, the research attempts to identify the infrastructure of Iraqi private colleges' social responsibility by relying on the aspects relied on in the initiative (GR-G G4) to assess the disclosure level of the research sample's private colleges on being dedicated to social responsibility.

D. Because the culture of social responsibility and sustainable development in many private colleges and parties concerned with its application is limited by its dimensions, it is expected that the research will form a logical and modest basis for the Ministry of Higher Education and Private University Education in a way that leads to the development of a law or set of instructions and its integration with the strategic plans of the private universities in terms of commitment to a sustainable future.

1.3. Research Purpose

The research aims to study and analyze the level of social responsibility disclosure and determine the reality of the research sample's Iraqi private universities in relation to the dimensions that they adopt to fulfill social obligations, as well as diagnose problems and propose dimensions that can enhance and develop the level of social responsibility disclosure of the private universities that affect the achievement of sustainable development. (GRI-G4)

1.4. Hypotheses for Research

The research is based on the premise that Iraqi private universities do not understand the need to report social responsibility in their reports per the GRI – G4 approach to improving the quality of sustainability reports.

1.5. Research Population and Sample

The Ministry of Higher Education and Iraqi private universities from the research community.

The research sample consisted of eight (8) private institutions in Baghdad that were accredited by the Ministry of Higher Education.

1.6. Research strategy and data gathering methods

In order to address the theoretical and practical aspects of the study, the Researcher relied on the following:

A. Theoretical side: it is based on prior research and studies, as well as literature and materials dealing with the issue of sustainable development and social responsibility.

B. The practical side: in order to achieve the research objectives based on the questions raised in the research problem, the Researcher believe that the analytical survey approach, which primarily relies on extrapolating a sample from the research community, is the most appropriate way of collecting the necessary data to test the research hypotheses and answer their questions. Furthermore, they relied on the financial reports of 2016–2017 for the research sample size.

1.7. Statistical Methods in Research

By obtaining data from the statistics application (SPSS), we can calculate averages, standard deviations, and T-tests.

2. Prior research and present research contributions

A. Previous Research

2.1. An Examination of Al-Ajlouni (Research 2013)

The study's goal was to identify the notion of sustainability reports and the effect of reporting for corporations, as well as to recognize the concept and necessity of corporate governance for attaining sustainable development in the societies that use them.

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

stakeholders in the economic unit can benefit from, as well as to use traditional accounting practices that allow the introduction of sustainability accounting.

2.2. An Examination of Hassan, MA Thesis (2015)

The study aimed to assess the level of disclosure of Egyptian economic units on social responsibility practices and governance. The study concluded that disclosure of social and environmental performance takes several forms: it can be divided into a descriptive report and a quantitative report supported by numbers and statistics, and it can be located as a separate report from the financial statements or as a disclosure with the

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

The study's goal is to shed light on the concept and importance of social responsibility, address defects in the accounting system's outputs represented in the financial statements, and demonstrate the effect of disclosure on the users of the financial statements. The study concluded that economic units do not disclose how they have fulfilled their social responsibility in their financial statements.

2.4. An investigation of Choi et al., Research 2010,

The Researcher investigated the impact of social responsibility on financial performance for a sample of 200 Korean economic units, and they used two methods to do so: the first was to create an unlikely indicator of social responsibility, and the second was to create a likely indicator that gives a relative weight for each social responsibility's activity, based on the importance of the activity to stakeholders in each sector.

The findings revealed that: (A) the unlikely indicator has no effect on financial performance and unit value, and (B) a weighted indicator has a positive impact on financial performance and unit value. This suggests that economic units should recognize all areas of social responsibility that are more important to stakeholders so that social responsibility initiatives can be appropriately directed in order to support stakeholders.

2.5. An Investigation of Lu and Abeysekera (Research 2014)

The study aims to demonstrate each stakeholder's impact and some of the economic units' characteristics. The study was conducted on a sample of impa-listed economic units on the Chinese stock market in 2008. The study concluded that there is a positive relationship between social and environmental disclosures and unit size, profitability, and type of industry.

2.6. An investigation of Alotaibi and Hussainys MA Thesis (2016)

This study addressed the determinants of social responsibility's disclosure quality level in a sample of economic units. It used four characteristics to measure the disclosure quality of the Saudi economic units' social

responsibility practices, which are: appropriateness (which expresses the extent of the information's relevance and its ability to influence the decision-making process); sincere representation (which indicates the information's 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 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 their social responsibilities, aside from a positive relationship between the quality of the social disclosure and administrative ownership.

2.7. An Examination of Lawrence et al.'s (2018) Research

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 analyze the current development factors in the field of preparing non-financial reports by comparison with the results of the previous studies. Moreover, the study gives recommendations on how to improve the adoption of sustainability quality and how to report it. 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 sustainability practices that have not been adequately disclosed in the financial reports. However, the study provides advice for future research to examine the challenges faced by economic units when they strive to meet the requirements of the Singapore Stock Exchange, and it also recommends that these researches include topics addressing the analysis of the relationship between disclosure and sustainability and the factors affecting disclosures on sustainability.

From the foregoing, it is clear that the studies whose data were reviewed focused on the concept and importance of social responsibility and addressed 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 data published in the stock market, as in the study of Hassan (2015). (Lawrence et al. 2018).

B. Contributions from current research

This study differs from previous studies in that it was applied to the Iraqi environment and to Iraqi private universities, as represented in a proposed framework to measure the level of social responsibility disclosure for private universities based on the GRI-G4 initiative, and highlighted the financial statements prepared by those universities by including non-

financial information about the university itself within the financial statements.

3. Accounting perspectives on sustainable development

It is a concept used by the International Commission for Development and the Environment in 1987 in the Brundtland Report for Sustainable Development, which was considered the first official declaration on the use of the concept of sustainable development and which was defined by the committee in the same year as development that meets the needs of current generations without affecting future generations' ability to meet their own needs. (Bhat,2016: P8).

Joseph described it as "the tools that economic units use to maintain a stable situation," and he highlighted the procedures that economic units might use to achieve sustainable development, including corporate sustainability reporting (CSR). (Joseph, 2016: P204).

The definition mentioned in the Brundtland report in 1987 is now 33 years old and is no longer valid for research in accounting for sustainability, due to its focus on the sustainability of environmental and social systems, whereas research in accounting for sustainability now focuses on "economic units' sustainability," which is defined by the Organization for Economic Co-operation and Development (OECD) as a development that in (Jijawi and Al-Khafaji, 2019: p. 50).

Yacoub defined it as a broad concept that goes beyond preserving all current forms and types of resources to ensure their continuity for future generations but also achieves post-sustainability through the continuous dynamics that the entity produces to maintain its long-term viability through indicators that reflect the ability to continue. Jacob, 2019: p. 452).

According to the Researchers, there is no general agreement on the definition of sustainable development because it means different things to different individuals and economic units; however, most Researchers agree on the definition of sustainable development mentioned in the Organization for Economic Cooperation and Development (OECD).

Fundamentals of sustainability accounting

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). Sustainability accounting entails more than the continuity mentioned in International Accounting Standard (IAS) No. neural Acceptable Accounting Principles (GAAP), International Accounting Standards (IASs), and International Financial Reporting Standards (IFRS). Sustainability accounting entails more than the continuity mentioned in International

Accounting Standard (IAS) No. 1: Presentation of Financial Statements, paragraph (25) (Jijawi and Al-Khafaji, 2019: p. 44).

Sustainability accounting is based on the fact that the economic unit is a social and economic entity, and as a contractual relationship, it derives its bases from building its conceptual framework from stakeholder theory, which calls for the accounting unit to adopt the concept of community unity as a better alternative in order to become a more comprehensive concept. The administration's interest is focused on all stakeholders, not only the owners, and as a result, it will progress to the level of sustainable financial reporting based on sustainability reports that will contain informational material aimed at all stakeholders. Yacoub, 2019: 453–454).

3.3. The connection between sustainable accounting and reporting on sustainability

The concept of sustainability accounting is closely related to the management and reporting of sustainability, and thus the management of sustainability and accounting is an integral part of corporate management; on the other hand, it is regarded as a tool for corporate communication with external stakeholders (Hyrlová et al., 2015: P608). Sustainability accounting is a voluntary activity aimed at achieving triple bottom line (TBL) reporting of corporate responsibility by providing sustainability reports that are used for reporting on the economic, social, and environmental impacts of the company's activities. (Odemis, 2011: P17).

4. before and after the Corona epidemic, social responsibility

4.1. The notion of social responsibility

The authors disagree on how to define the historical developments of social responsibility, which are not a result of contemporary issues but rather of fundamental changes taking place in society (Harem and Al-Sa'd, 2005: p. 54), such as the events of the twentieth century, such as the Great Depression and World War II, the subsequent fall of dictatorial regimes, and the increase in confrontations between management and trade unions, which resulted in the formulation of the (Abdel Rahman, 2011: p. 56).

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

The Researcher defined social responsibility differently, with some defining it as a sense of commitment on the part of economic units towards setting specific social standards during the strategic decision-making process; when it

evaluates decisions from an ethical standpoint, it must be recognized that it is working in the interests of the overall well-being of society. (Charles and Gareth Jones, 2001: p. 118).

The International Organization for Standards defines it as the organization's obligation to compare the consequences of its actions and operations on society or the environment via ethical and transparent conduct. (Al-Masoudi, 2019: p. 38).

Manohar (2019: P 189) defines it as one of the principles of sustainable development that are common today in the business world and which economic units willingly execute by integrating environmental and social activities in their relationships and operations with stakeholders.

4.2. Dimensions of social responsibility

Many scholars emphasize the significance of adopting social responsibility in three key areas. Munir et al. 2019: p. 33).

Organizational dimensions: it means that, despite the active role of economic units, social responsibility must be imposed on all social aspects in the state, where the social responsibility concept governs all human relations, which led to the emergence of the organizational social responsibility concept so that the social role can have a major and strategic objective for economic units by instilling the principles of social responsibility.

B. Dimensions of Duty: It refers to the economic units' responsibility for managing the network of their ties with their core interest groups in line with the economic and political principles of these units.

Dimensions of sustainability: The institutions are concerned with implementing three fundamental aspects of the social programs indicated (attention to environmental issues, achieving goals for the units in the long term, and contributing to face the challenges of the society through economic prosperity and social justice).

4.3. Structure of social responsibility

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

4.4. The link between social responsibility and sustainable development

The ideas of social responsibility and sustainable development are intertwined; the first strives to incorporate social and environmental issues into the actions of economic units, while the second attempts to reconcile economic, social, and environmental concerns. The aspects that are incorporated in economic units when they apply social responsibility were included in the notions of sustainable development, which indicates that the two concepts are

compatible, i.e., both serve each other. The distinction between the two notions is that sustainable development involves several parties, such as the state, civil society, the business sector, customers, and citizens, while social responsibility occurs at the level of the business organization sector itself. (Wahiba, 2014, p. 95)

4.5. The connection between social responsibility and the pandemic

The link between social duty and pandemic is a direct relationship, which implies that the more serious the crisis, the greater the social obligation; despite this relationship being under normal circumstances, it is a war and conflict relationship. Because crises are the main drivers of economic and social events at the moment and their impact is clear on all sectors and professions around the world, global awareness of the importance of environmental and social problems may have increased in recent years as a result of the current challenges. In general, accountability involves acknowledging that the person is constructing society and that society is generating states as a result of their activities, as well as their willingness to suffer the consequences of their acts. As a result, the success of social responsibility is not limited to a single effort, and it is a mistake to believe that the responsibility is limited to the Ministry of Health, the Ministry of Interior, or even the government or the state, because under the critical conditions that the different countries of the world face without exception, the first requirement in the light of this pandemic is not limited to the treatment of power but rather the power to As a result, awareness and education play an important role in this sector (Al-Jazeera Blogs, Bashar Nasir, 2020). (Syrian researcher on international relations)

Previously, Iraqi universities played a significant role in the country through their scientific and research outputs. In light of the Corona pandemic crisis, the role of Iraqi universities has grown larger than ever before, with universities contributing to a variety of initiatives, including the production of high-precision medical devices with artistic specifications comparable to the highest international medical industries, as well as the production of materials that intervene in the fight against the Coronavirus, particularly sterilizers, and antiseptics, with hi-tech materials. The Ministry of Higher Education and Scientific Research added in its statement that medical devices, particularly artificial resuscitation (which is critical in this pandemic), have been made for less than their cost by more than 90% if not more. According to the Ministry, universities have enormous scientific skills in advanced disciplines that may be utilized to strengthen all of the ministries' institutions, not just the health ones (Iraqi Ministry of Higher Education and Scientific Research,

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

First, it is achieved through awareness and education, physical and moral initiatives, and the beginning of manufacturing medical and preventive supplies (at costs less than the original costs by more than 90% while maintaining high quality), in addition to research prepared by academics in Iraqi private universities from research experiences to provide appropriate treatment for this pandemic. Furthermore, colleges must continue to pay their workers' wages in full, which will prevent them from having to shoulder the expenses of re-employment once the economy returns to normal.

Second, it is represented by the transition to the electronic method, which plays a basic and crucial role in leading the private university by conducting conferences and meetings as well as engaging with students via the institution's practical programs. Furthermore, it is necessary to emphasize educational quality by holding workshops and basic courses for professors and teachers to develop their skills in dealing with 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 displaying the epidemiological cost to ensure transparency and disclosure in

5. The concept of sustainability reports

5.1. The notion of sustainability reports

There is no agreed-upon definition, but according to Daub.c.h. (2007: P76) and Zaman & Al-Shaer (2016), it is the method used by economic units to display non-financial reports on economic, environmental, and social performance for stakeholders in order to improve their reputation and gain societal acceptance.

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

According to the Global Reporting Initiative, it is an expression of the practice of measuring and disclosing sustainable development and the economic unit is accountable to internal and external stakeholders for organizational performance toward the goal of sustainable development, as well as the work to improve and increase the

use of available and instructive guidelines for all. (GRI. 2016).

As a result, it can be stated that there is no agreed definition, but all definitions agree 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 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 economic unit's success at the preselected level is the economic unit's value and reputation.

5.2. The purpose of sustainability reports

According to the World Business Council for Sustainable Development (WBCSD), the goal of reporting sustainable development practices is to give a fair and realistic picture of the facility's economic, environmental, and social performance.

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

According to Badr's (2013) study, the external goals of disclosing sustainable development practices are the publication of this report as a means of informing the community of the economic unit's contribution to achieving sustainable development and thus improving its societal reputation and environmental image. Internal aims include the implementation of regulations that require the disclosure of environmental and social facts in order to assist stakeholders.

According to the Global Reporting Initiative (GRI), the goal of preparing this report is to achieve two types of goals: internal goals: measuring and evaluating the sustainability performance of economic units by knowing how well they respect global laws and performance standards and comparing the institution's performance over time; and external goals: providing an honest representation of sustainability performance by disclosing both positive and negative information (GRI, 2006: P3).

5.3. The core of quality in sustainability reports

The public's interest in sustainable development is growing as a result of pressure from a variety 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, which goes beyond simply disclosing the economic environment.

The definitions of quality vary, as do the acknowledgment of its characteristics, as a result of the diverse perspectives and approaches to quality. It may be characterized from a business standpoint as the product or service meeting user expectations or complying with particular requirements. (Alotaibi & Hussainy, 2016: P365–367.)

The study of Diouf and Boiral (2017: P647) defined sustainability report 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, improving sustainability report quality leads to increased usefulness for all relevant parties, reduce information asymmetry, and thus facilitates the assessment of sustainability performance for stakeholders. (Leitoniene & Sapkauskiene, 2015: P 335).

The Global Reporting Initiative (GRI) defines the quality of a sustainability report as information openness and conformity with core disclosure criteria such as relevance, completeness, comparability, accuracy, dependability, and stakeholder involvement.

According to the research of Diouf and Boira (2017: P645), the purpose of the Global Reporting Initiative (GRI) is to create a framework for the economic unit to reveal sustainable practices and hence select the information to be included in this report. 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 Ahmed (2019: p. 55) divided into the specifics of the company's characteristics, such as the company's size and financial performance, company's strategy, environmental and social performance, and so on. All of these elements may have an influence on the quality of the sustainability report, either positively or negatively.

5.4. Sustainability disclosure quality measures

Sustainability reports have become a major requirement for the disclosure of information about any economic unit, and interest in the disclosure of development practices has emerged in global initiatives such as the World Climate Conference in France in 2015, the United Nations Conference on Climate Change in Bonn, Germany, and the Global Reporting Initiative 2006 (GRI), which provided a comprehensive framework for the sustainability report and included the guidelines for In 2013, G4 was released, which included the initiative's reporting indicators, which prompted many businesses to adopt this initiative as a framework for disclosing their own sustainability practices because it was designed to suit all economic units, regardless of size, location, or sector in which they operate. However, one of the major issues is determining how to assess the quality of the information included in sustainability reports in order to meet

the goals of a large number of stakeholders and their diverse and complex demands. (Ali, 2013: p. 9).

Several studies have shown methods for measuring the quality of disclosure of sustainable actions for economic units, including:

Alotaibi and Hussainy (2016) employed four factors to evaluate the quality of disclosure of social responsibility practices for Saudi economic units (appropriateness, honesty, understandability, and comparability) that served to analyze the unit's performance over time. The availability of this feature is dependent on the consistency of the criteria and principles used for measuring and disclosing these activities.

The research of Leitoniene and Sapkauskiene (2015) developed an indicator to assess the disclosure quality of social performance practices, where it is feasible to assure the two qualities of appropriateness and credibility using this indicator. According to the preceding, the best approach to assessing the quality of sustainability reports is to utilize the quality of information specified by the Global Reporting Initiative (GRI), since it focuses on the substance of the information and the aim of its production. The Global Reporting Initiative (GRI) 2013 defined a set of parameters that may be used to determine the availability and quality of submitted information. It also establishes a series of standards for each feature that may demonstrate its availability, requiring these qualities to be used as a metric that represents the quality of disclosure of sustainable development practices for all economic units.

6. That which is applicable (practical)

Four factors are advocated for universities based on the GRI-G4 initiative: governance, environmental sustainability, community development, and human resources. Several questions were added to gather data on each of the four domains (areas) where this plan was implemented to assess the amount of responsibility disclosure for each institution in the study sample.

The study's community: It only includes thirty private colleges recognized by the Ministry of Higher Education and Scientific Research in Baghdad, two of which withheld financial information, while some of the eight colleges have not committed to submitting their statements to the Federal Financial Supervision Bureau for oversight and auditing, and some colleges were founded at the end of 2017. The remaining colleges are (20), for which data were acquired from the eight colleges that provided their statistics for the year 2017 and served as a study sample. Given the present state of the Corona epidemic, obtaining the necessary data was impossible because of the difficulties in visiting universities due to frequent curfew restrictions.

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To assess the disclosure of social responsibility at private Iraqi universities using the indicators listed below, the number (1) was assigned to the revealed paragraph and the number (0) to the non-disclosed paragraph.

The table shows that the percentage of colleges reporting on governance varies by a small percentage, with most colleges recording the highest rate (50%) and the lowest rate (37.5%) for the Baghdad College for Economic Sciences and Sadir al-Irak College, 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 framework for universities on which colleges may depend to implement governance obligations. The environmental sustainability field had the highest percentage of disclosure of the four fields, with al-Turath College and al-Hikma College having the highest percentage of commitment to environmental sustainability at 88.8%, and Sadir al-Irak College and Baghdad College for Economic Sciences having the lowest rate at 22.5%. The reason for this is that the university adheres to environmental regulations and standards, including international certifications such as ISO and other certificates, through which it tries to establish environmentally friendly institutions and enters worldwide rankings. In terms of societal development, al-Turath College and al-Rafidain College received the highest percentage (100%), while Sadir al-Irak College received the lowest percentage (37.5%). In terms of human resources, al-Turath College and the City of Science received the highest percentage (73.6%), while Baghdad College for Economic Sciences, Baghdad College for Medical Sciences, and Sadir al-Irak College received the lowest (47.3%).

As a result, al-Turath College had the greatest rate of reporting the four fields combined among all colleges (76.7%), whereas Sadir al-Irak College had the lowest proportion (36.1%).

It should be noted that the schools with the lowest percentages do not lack social responsibility; rather, they did not declare their social responsibility in their financial and administrative reports. Table (2) also shows that the average of the societal development field for the research sample (the eight colleges) has the highest percentage (81.2%), which is due to the high social contribution, especially after the Corona pandemic, followed by the averages of the environmental sustainability field (61%), the human resources field (60.4%), and finally the governance field (44.8%), which is the lowest among The primary cause is the varying adherence to the Private Higher Education Law (25) of 2016.

According to the websites of the research sample's private universities and inquiries from teaching staff and relevant authorities, the responsibility of the private Iraqi universities

in light of the pandemic focused on the transition to electronic teaching and holding electronic workshops that played an active role in facing the pandemic, as well as paying the full salary of employees without any deductions and reducing student teaching wage rates.

It has also been demonstrated that there is a slight variation in the standard deviation of the research sample's social responsibility areas, which 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) or (0) because it will affect the deviation).

To put the study idea to the test, the null hypothesis is that Iraqi private universities do not recognize the need to report social responsibility in their reports in accordance with the GRI-G4 approach in order to improve the quality of sustainability reports. ($H_0 = M = 0$).

The alternative hypothesis is as follows: Iraqi private universities recognize the need of reporting social responsibility in their reports in accordance with the GRI-G4 approach in order to improve the quality of sustainability reports)). ($H_0 = M = 0$);

By comparing the averages for each field at each college in the research sample, it was discovered that there was an effect that has moral (significant) evidence, which is less than 0.05, for most colleges in the research sample for each of the four areas related to the proposed social responsibility.

Because the majority of the results for Sig were less than the moral (significant) T level (0.05), we will reject the null hypothesis, implying that the arithmetic mean is not equal to zero, and we will confirm the alternative statistical proposal by proving the hypothesis (Iraqi private universities recognize the importance of disclosing social responsibility in their reports in accordance with the GRI-G4 perspective to improve the quality of sustainability reports).

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

7. Conclusions and suggestions

7.1. Conclusions

The Researcher came up with many results, the most significant of which are as follows:

A. The universities do not take into account the GRI-G4 initiative, which is considered a road map for them by their guidance and is considered to be global standards, because they prepare their financial data on local Iraqi standards rather than international standards, and there are no instructions

from the Ministry of Higher Education about preparing lists related to sustainability accounting for which the disclosure of social responsibility is required.

B. The private Iraqi universities did not directly realize social responsibility activities, nor did they disclose individual lists of financial statements, but they did so by disclosing them as part of the financial statements, such as the disclosure of benefits in kind and social services and others within the statement of expenses, which played a role in community development by reducing the unemployment gap.

C. After the pandemic, private Iraqi universities' social responsibility differs from what came before it by increasing their social responsibility through their teaching cadres through e-learning, their scientific outputs, awareness programs, scientific research, workshops, and conferences that are held continuously electronically.

D. The majority of private Iraqi universities seek to enter international rankings using criteria developed by the Ministry of Higher Education and Scientific Research, the most important of which is environmentally friendly universities, and this reflects positively on the universities themselves and society as a whole; however, these standards were not included in the Private Higher Education Law (25) for the year 2016.

E. All members of the sample (colleges) implement the majority of the initiative's areas (GRI-GG4), but without a clear vision of the initiative's characteristics within a comprehensive framework.

F. The modified private higher education legislation (25) of 2016 is the foundation upon which private Iraqi institutions are bound, and the legislation did not contain any articles relating to the disclosure of sustainability accounting alongside or apart from financial accounts.

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

7.2. Recommendations

A. The Ministry of Higher Education and Scientific Research should incorporate and disclose social responsibility into its strategic plan to achieve sustainable development by amending the Private Higher Education Law to include a provision requiring Iraqi private universities to disclose social responsibility in separate reports based on a unified index for sustainable development in its three scales (dimensions) (social scale (dime)).

B. Creating a special section for social responsibility in each college and university that is monitored by the quality department by developing a strategy that takes into account

international initiatives, such as the GRI-G4 initiative with its fourth issue to disclose social responsibility activities, and identifying a coordinator for social responsibility to follow up on work and student activities that are documented in the college database and

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

D. The ratios used in this study and other studies can be used as an indicator by the Ministry of Higher Education for private colleges in terms of their commitment to social responsibility and their classification in reports of private college evaluation and support for colleges with high proportions to achieve sustainability fields and to motivate colleges with low proportions to achieve higher rates by offering an award to universities or colleges that carve out a niche in the market.

E. appointing a mandatory rapporteur in universities who is concerned with social responsibility, including both the theoretical and practical aspects, and this rapporteur is considered a community service by instilling the values of volunteer work for community issues, based on the proposed frameworks of 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 classified international colleges and related to accounting treatments related to sustainability and their impact on preparing financial statements and disclosing their data, as well as preparing studies and other research at higher educational institutions with valuable topics related to sustainable development and disclosure of their dime

G. requiring private colleges to have an effective reporting system that is transparent and ensures the availability of appropriate information about the college's social performance, as well as the importance of a commitment to publish statistics and information related to social responsibility in various media, particularly electronic media. According to the initiative, it is required to concentrate on the previously specified sectors to raise the degree of transparency in private institutions with distinct financial reports and sustainability reports. (GRI-G4).

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