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| Research Article

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The Impact of the Characteristics of the Relevance of Accounting Information in the Accounting Digital Transformation and its Reflection on the Sustainability Awareness Development an Applied Study at Rafidain Bank in Al-Qadisiyah Governorate

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Abstract: The purpose of the present study is to explore the Impact of the dimensions of Relevance of Accounting Information (RAI) (Predictive Ability, Verifiability of Forecasts, and Timeliness of Information) on Accounting Digital Transformation (DT) "Internet of Things, Cloud Computing, Social Media" and its reflection on Sustainability Awareness Development (SAD) "Environmental Awareness, Social Awareness, Economic Awareness" among employees at River Bank Bank in Qadisiya Governorate. This aim was based on solving the research problem, which was based on a main question: (Is SAD achievable through the impact of the characteristics of RAI in ADT among employees at the concerned bank?). To accomplish this and resolve the problem, the evocative analytical method was used to collect required data, which was done through a questionnaire. Thus, (125) questionnaires were distributed and collected. This shows high cooperation of the sample in fulfilling the current research needs, and a valid number of questionnaires for analysis of (113), with an equal response rate of (90.4%). The data were analyzed by the well-known analysis package (SPSS&AMOS.V.28). The results of the research include a important positive association between the attributes of RAI, ADT, and SAD, which means that employees in the bank focus on improving the sustainable development standards as they are one of the most important foundations of any institution. This is done by designing sophisticated digital systems that lead to the creation and delivery of accurate analysis, allowing the bank to make financial and strategic decisions to improve operational efficiency and reduce errors. The research also provided several recommendations, the most notable of which is the need for the bank to create a framework for the growth of strategies and processes for applying the RAI, ADT, and SAD qualities, including the need for the bank to develop a outline for the growth of strategies and procedures for implementing the RAI, ADT, and SAD attributes.

Key words: Relevance of Accounting Information, Digital Transformation,

Sustainability Awareness Development.

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Introduction

Accounting information is one of the basic building blocks for strategic decision-making and is critical for the effectiveness of performance and the growth of an entity (Zik-Rullahi & Jide, 2023:61). The RAI has influenced institutions to become advanced digital environments, which are contributing to the excellence of the financial and informational data available to employees at different managerial levels (Prasetianingrum & Sonjaya, 2024:43), or digital transformation in accounting can leverage the request of modern skills such as artificial intellect and big data analytics to upsurge the accuracy and efficiency of information (Bose et al., 2023:33), which ultimately makes accounting information more appropriate and useful to the needs of its users, leading to increased sustainability awareness among employees of Rafidain Bank (Sebti et al., 2025:397).

Beyond its impact on financial efficiency, accounting information has a positive effect on sustainability awareness (Phornlaphatrachakorn and Kalasindhu, 2021:413), which requires institutions to integrate sustainable strategies in their digital transformation according to global goals (Nguyen et al., 2025:272), thereby increasing employee awareness of sustainability and its different dimensions (Lutfi, 2022:77) and creating an organisational culture for sustainability (Alshirah et al., 2021:648).

However, digital transformation in accounting will necessitate rethinking the collection and distribution of information and, therefore, requires new methods that are user and need oriented (Vărzaru et al.,2022:3614). As such, the RAI includes the attributes of precision, velocity, and clarity, which enhance the quality of management-employee communication (Awwad et al.,2025:1416). In this context, financial institutions such as Rafidain Bank need to build information systems that offer accurate and reliable data that inform sustainability-related decisions, and when they are able to access quality information, employees understand social responsibility and become more motivated to participate in environmental initiatives (Dalloul et al.,2023:8133).

In addition, digital transformation helps institutions innovate and adapt to the rapidly changing business environment (Al-Matari et al., 2022:4969). The greater the availability and clarity of accounting information, the better Rafidain Bank employees are able to make strategic decisions that will support sustainability (Al-Matari et al., 2022:4969). Employees can utilize advanced technologies like predictive analytics to understand more clearly the environmental and social impact of financial decisions and thus strengthen sustainability awareness as a core value in the organizational culture (Omama Koranteng et al., 2022:334). Therefore, this investigation goals to emphasize that influence of the RAI in ADT is a very important factor in the SAD, and it helps to build a sustainable culture that encourages active participation in the environment (Thanasas and Kampiotis, 2024:23).

Part One: Research Methodology

First: The Research Problem

Accounting information is a basic building block that contributes to institutional performance, but as digital transformation takes hold, it may be inadequate to the needs of users, and accounting information may be incompatible with the needs of digital transformation, which can create a lack of awareness of importance of sustainability because employees may not understand how

financial decisions can affect the environment and society (Appannan et al., 2023:1915). Thus, it is significant to examine the issue of the incompatibility of accounting information with the needs of digital transformation to identify ways in which characteristics of accounting information can be improved to increase awareness of sustainability among employees at Rafidain Bank.

Another challenge is that accounting staff are not trained and qualified in the use of modern digital systems, which can leave them unable to analyse accounting information technically, which weakens their ability to comprehend sustainability-related elements (De Silva et al.,2025:518). This lack of accurate and relevant information means that staff cannot make sustainable decisions, and they have low sustainability awareness in the organization. Thus, this accounting information needs gap demonstrates a real issue with solutions that need to be explored further (Ramli et al.,2022:311).

In addition, research on the effects of digital alteration on structural culture needs to be undertaken in terms of how the characteristics of accounting information affect employee behavior and their orientation towards sustainability (Valentinetti and Rea 2025:642). Accounting information is not just numbers, it is a strategic tool, and the way it is presented and interpreted can significantly influence employees' sympathetic of ecological and social awareness, so it is necessary to study how to improve the characteristics of accounting information to promote sustainability awareness (Suhardjo et al. 2024:43).

Another critical area to be investigated is the factors affecting employee attitudes to sustainability at Rafidain Bank, including the availability of relevant accounting information, organisational culture and practices, and the impact of these factors on SAD (Hasan et al., 2022:3753). This lack of sustainability awareness can be caused by a lack of understanding about accounting information, so it is crucial to find ways to enhance this understanding (Angelaki et al., 2024:5092). These combined factors underscore the need to research the matter of the association between the features of accounting information and digital transformation and their impact on SAD. Thus, the research problem can be stated as a primary question: Is SAD possible by leveraging the impact of RAI characteristics in ADT among the employees of the bank? To solve this problem, it is necessary to provide a convincing response to the following inquiries:

1. What are the features of the RAI that influence the digital transformation of Rafidain Bank?.
2. What is the impact on employee SAD of improving the RAI?.
3. What are some of the challenges employees face in analyzing accounting information in the context of sustainability?.
4. Is there a way to enhance organizational culture to support sustainability through accounting information?.
5. How can training on the use of RAI be improved for DT?.

Second: The Importance of Research

The results of this research are important because they attempt to identify the critical link between the RAI and digital transformation and how they influence the SAD among employees at Rafidain Bank. This topic has considerable strategic value as it is a nexus between contemporary accounting and environmental and social responsibilities, making it imperative for the accounting profession to educate employees about sustainability and for the accounting information systems to provide relevant accounting information that enables sustainability decision-making. Hence, this aspect of the research helps decision-makers to know how to enhance accounting information systems to improve sustainability.

This research also donates to the academic literature on DT in accounting, which is focused on characteristics of RAI such as accuracy, transparency, and relevance, which are not only

important for financial efficiency but also for raising employee awareness of sustainability, given the availability of high-quality information, and thus enabling employees at Rafidain Bank to be more informed about environmental and social challenges and to engage with them more constructively. Thus, this research proposes a framework to enable financial institutions to further enhance the characteristics of RAI in accordance with sustainability goalmouths.

In addition, this study can contribute to digital transformation by offering new approaches to improve the effectiveness of RAI, as the ability to make sustainable decisions based on accurate information is more critical than ever in the rapidly changing world; this can enhance the ability of employees to use modern accounting information to improve institutional performance and awareness of sustainability, which can provide tools and methods to improve the effectiveness of RAI systems, supporting innovation and achieving strategic objectives of bank.

Furthermore, this research helps to strengthen the organizational culture of Rafidain Bank by highlighting sustainability as a value. The more relevant the accounting information to employees needs, the more it will lead to changes in employees behavior and attitudes toward sustainability, and the more likely the research will provide models for creating an organizational culture that supports sustainability and deepens the social responsibility of the institution.

Third: The Objectives of Research

This study examines how the RAI (Predictive Ability, Verifiability of Forecasts, and Timeliness of Information) dimensions affect ADT through social media, cloud computing, and the Internet of Things, as well as how it affects SAD (Environmental Awareness, Social Awareness, Economic Awareness) for workers at Al-Rafidain Bank in the Al-Qadisiyah Governorate. In order to strengthen the bank's ability to make strategic decisions that support environmental and social goals, the study will examine the features of the accounting information to identify which features make it more effective in supporting sustainability decisions and how to improve the quality of the accounting information. This will raise employee awareness of the significance of sustainability and its dimensions.

This also entails researching the relationship between digital transformation in accounting and the RAI, including the incorporation of contemporary technologies like artificial intelligence and big data analytics that may enhance the quality of accounting information, as well as how attributes like accuracy, transparency, and timeliness may affect Rafidain Bank employees' capacity to make sustainable decisions and offer useful suggestions that might aid the bank in enhancing its accounting information system and promoting sustainability. Additionally, the study aims to achieve the following secondary goals:

1. Identify the characteristics of the RAI that impact digital transformation at Rafidain Bank.

2. Understand how improving the RAI impacts employee SAD.

3. Identify the challenges facing employees in analyzing RAI in the context of sustainability.

4. Explain whether there is a possibility of enhancing organizational culture to support sustainability through RAI.

5. Identify possible strategies for improving training on the use of RAI in the context of digital transformation.

Fourth: The hypothetical scheme and development of hypotheses

After defining purpose of research and aiming to address the study problem posed, and to elucidate the importance of current study for bank under investigation, addressing this problem requires establishing several hypotheses in order to determine suitable alternatives and make

appropriate decisions to tackle the issue. Accordingly, Figure (1) illustrates the hypothetical framework through which the research hypotheses can be developed, as follows:

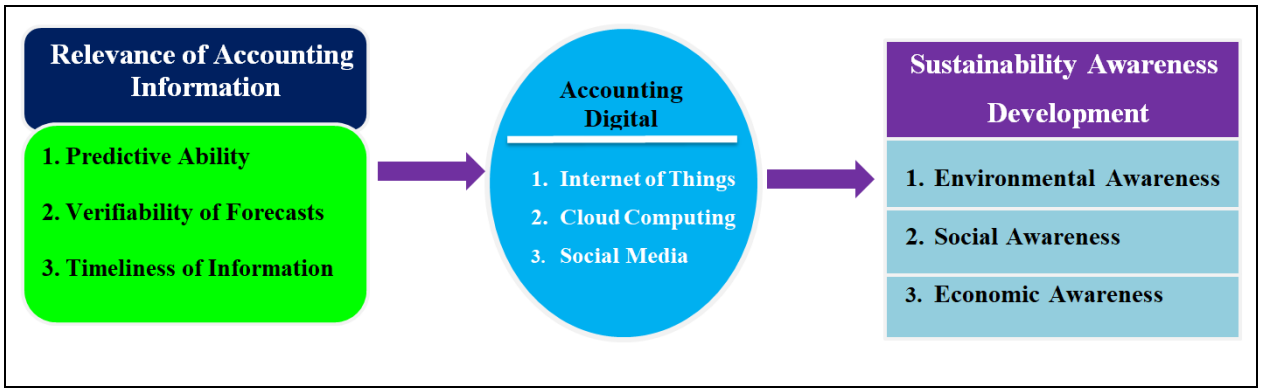

Figure (1) The research framework

Based on Figure (1), several hypotheses can be developed, which are:

H1: There is a significant correlation between Relevance of Accounting Information and Accounting Digital Transformation.

H2: There is correlation between the Relevance of Accounting Information and Sustainability Awareness Development.

H3: There is correlation between Accounting Digital Transformation and Sustainability Awareness Development.

H4: There is effect of Relevance of Accounting Information on Accounting Digital Transformation.

H5: There is effect of Relevance of Accounting Information on Sustainability Awareness Development.

H6: There is effect of the accounting digital transformation on Sustainability Awareness Development.

H7: There is effect of Relevance of Accounting Information on Accounting Digital Transformation and its impact on Sustainability Awareness Development.

Fifth: Research sample

The research community at Rafidain Bank in Al-Qadisiyah Governorate represents the banking sector, which delivers the suitable environment and impartial circumstances for the successful application of the research variables. Additionally, Iraqi banks enjoy greater flexibility and freedom in investing their capabilities to mitigate the negative behaviour of auditors. Rafidain Bank is one of the significant government banks at the national level, established under Law No. 33 of 1941 and commenced operations on 19/5/1941 with a paid capital of fifty thousand dinars. As for the research sample, it consisted of the employees of this bank. Accordingly, 125 questionnaires were distributed, of which 117 were retrieved, with 4 being damaged, indicating a high level of cooperation from the sample in fulfilling the requirements of the current research. This left a total of 113 questionnaires valid for analysis, achieving a response rate of 90.4%.

Part Two: The Theoretical Aspect

First: Relevance of Accounting Information

1. The Concept of RAI

Relevance is the quality that affects how decision-makers behave by assisting in the assessment of past, present, and future events. Relevance is associated with its character and relative importance (Balqat, 2023:749). As a result, the main output of any accounting system is financial reporting. Because audited reports summarize a large number of transactions and events that took place over a given time period, the information they include is crucial for decision-makers. Relevance to value, or the connection between the value of the economic entity and the accounting data provided in financial reports, can be used to evaluate the quality of accounting information (Al-Rubaie & Ali, 2024:237). Yaqteen et al. (2024:1070) state that one of the main reasons financial statements are released in compliance with financial accounting standards is to give investors useful information about the company's financial position and its changes, as well as information about its performance. This is demonstrated by studies that fall under the rich study category of "value relevance," which is based on financial market investigations. The efficient market hypothesis, which is the foundation of this study, holds that capital markets are efficient and accurately reflect all available information, which is reflected in the stock price or earnings per share.

The RAI's quality serves as a benchmark for evaluating how well accounting information accomplishes its goals (Al-Okaily, 2024:158). The availability of a set of qualitative features that allow it to function as a foundation for comparing accounting techniques for the purpose of measurement and disclosure in financial reports is one way to quantify this (Morshed & Ramadan, 2023:70). To put it another way, it must be able to satisfy requirements depending on how accounting data is ultimately used to make wise financial decisions. Information must be pertinent to decision-makers' needs in order to be valuable, and financial information must be able to influence users' decisions (Lutfi et al., 2022:8123). Even if some users decide not to use this information or learn about it from other sources, it could still have an impact on decisions. If financial data has confirmatory, predictive, or both value, it can influence decision-making (Beyer et al., 2024:121).

Business management has a great deal of freedom and flexibility to select different accounting policies, procedures, and methods, even though management prepares the accounting information presented in financial reports within a framework of professional principles and standards intended to ensure the integrity and objectivity of accounting measurement, achieve the quality of published accounting information, and avoid bias and personal judgment (Zhang, 2024:138). These guidelines and standards may also offer strategies and instruments for manipulating net profit, rendering it unrepresentative of the actual performance of the business. As a result, other stakeholders' interests are harmed and financial reports' integrity and credibility are compromised (Tuwaina et al., 2024:1194).

According to Statement No. 2 of 1980, the Financial Accounting Standards Board (FASB) divided the qualitative features of the RAI into primary and secondary characteristics. These features also function as a measurement instrument to ascertain the information's usefulness. When accounting data affects financial decision-making and aids in its correction, it is deemed relevant. According to Kazem et al. (2025:340), relevance is the capacity of this information to influence or modify the decisions made by its users or to alter the decision-making process. According to the aforementioned, the RAI is a collection of primary and secondary criteria and traits that can be used to determine the value of information and enhance the decision-making process.

2. The Importance of RAI

The RAI varies according to its users and the extent of its impact on their level of awareness. Moreover, the degree of relevance is closely linked to the level of revelation in financial declarations, which is a subject of debate in itself, since full disclosure is difficult to achieve, while the available disclosure is sufficient due to the necessity of increasing benefit over cost, as it is one of the determinants of accounting information (Kazem et al., 2025:340). Therefore, the importance of the RAI emerges in the following points:

a. Relevant value represents the relationship between secretarial amounts and the marketplace value of safeties. Accounting items are considered to have relevant value if they explain changes in stock prices. That is, relevant value revolves around the value of the stock price, which determines the value of the enterprise.

b. The capacity of financial statements to convey and condense the enterprise's worth. The statistical correlation between the data provided by the financial statements and stock market prices or returns can be used to determine relevant value.

c. Improving decision-making by assisting users in forecasting future outcomes or validating or adjusting prior forecasts. Accounting data may be pertinent due to its influence on comprehension, goals, and choices (Al-Dawoud & Fakhr, 2024:8).

d. The ability to explain changes in stock prices or returns (Rizk, 2025:169).

e. Users of accounting information obtain information about the financial position and results for each short financial period in a timely manner for decision-making purposes.

f. The ability to obtain information in a timely and frequent manner.

g. The flexibility and ease of periodically comparing actual and planned performance, and the ability to assess and identify those responsible for deviations.

h. The ability to control rational and sound decision-making (Awwad et al., 2025: 1412).

3. Indicators for Measuring RAI

The RAI can be measured through numerous dimensions, counting (Ragheb et al., 2019):

a. **Predictive Ability**: Information is relevant when it helps predict the future, based primarily on information from past and current events (Khader & Shanak, 2023: 355). Lutfi (2022: 76) explained that predictive ability refers to the reliable time at which the information affecting it is available, thus retaining its value.

b. **Verifiability of Forecasts**: The results of previously made decisions can be used as information for subsequent decisions. However, if they are not useful for future decisions, the information cannot be relevant. Retrospective value also helps correct the previous expectations of decision-makers and demonstrates the current position of management as a result of previously made decisions (Al-Okaily, 2024: 161).

c. **Timeliness of Information**: The timeliness of accounting information for its users is crucial to its relevance, enabling users to brand the necessary choices in a timely way before the decision is made. Much accounting information loses its value shortly afterward due to its sensitivity. Financial statements are usually prepared annually, semi-annually, or quarterly to reduce surprise or reaction among users of that information (Yoshikuni et al.,2023:206).

Second: Accounting Digital Transformation

1. The Concept of Accounting Digital Transformation

According to Berikol and Killi (2020:219), digital transformation is the process by which businesses shift to business models based on digital technologies and advancements related to the Fourth Industrial Revolution, using artificial intelligence, big data analytics, cloud accounting, and the Internet of Things to support them (Phornlaphatrachakorn & Kalasindhu, 2021:409). The first step in digital transformation is developing a digital strategy and enhancing the organization's present state (Sabuncu, 2022:104). This can only be accomplished by assessing the organization's current digital capabilities and identifying the best organizational structure for digital transformation initiatives. In order to create a thorough plan for every situation and propel the transition to the intended state, investment plan requirements and digital integration obstacles are then identified (Fang et al.,2023:78).

ADT is defined as the process of converting information sources in their various forms, such as books, journals, audio recordings, and images, into a format interpreted by computer technologies through the binary system (bytes) (Gonçalves et al., 2022:2), which constitutes the basic information unit for a computer-based information system (Demiroz & Heupel, 2017:3). It is also defined as the change related to the application of digital technology to fundamentally alter the way work is performed and to serve beneficiaries faster and better (Jesus, 2024:1).

Noted that (Nguyen et al., 2025:769) it is a process of turning businesses into business models that depend on digital technologies to improve the development and innovation of the goods and services provided, as well as to create new marketing channels and employment opportunities that raise the value of their goods or services. claimed that (Al-Okaily, 2025:594) digital transformation is the application of technology, mainly through digital innovations, to enhance performance or access to institutions. Conversely, digital transformation is described by Julius (2024:95) as a shift in the way work is done in organizations, including the relocation of repetitive jobs and the extension of time for development thinking. In order to take advantage of major technical breakthroughs and provide consumers with faster and better service, it speeds up daily work procedures. From the foregoing, it is clear that ADT is a method by which businesses adapt to changes in their business and economic environment by implementing technologies to enhance their performance.

2. The Importance of Accounting Digital Transformation

In order to increase the effectiveness of the business's accounting operations, digital transformation in accounting helps to eliminate repetitive manual work and its slow and inefficient consequences, improve task completion speed and auditing, and minimize errors as much as possible (Oncioiu et al., 2019:2).

According to (Altundağ,2024:454), digital transformation has emerged as a vital pillar for all institutions seeking to enhance and expand their services and make them easier for beneficiaries to access. Digital transformation is a comprehensive program that impacts an organization and fundamentally alters both its internal and external operations by offering services to the target audience in a way that makes them quicker and easier to use. It goes beyond simply implementing technology within an organization (Januszewski & Buchalska-Sugajska, 2023:1623). The need for accounting systems to undergo a digital transition is more pressing than ever, mainly because of how quickly information technology tools are being used in all facets of life, including transactions with the public and commercial sectors as well as with individuals. Institutions are therefore clearly under pressure to improve their services and make them accessible through all digital channels (Begkos et al., 2024:3). By delivering accurate and current financial data in real-time, digital transformation also increases information accuracy, allowing managers and decision-

makers in organizations to rely on reliable information to make wise financial decisions (Li et al., 2025:9).

3. Indicators for Measuring Accounting Digital Transformation

ADT can be measured finished some dimensions, counting (Demiröz & Heupel, 2017):

a. **Internet of Things**: The Internet of Things is advanced sensors and chips embedded in objects and devices that surround humans, which also serve as transportation for transmitting real-time data and information about human interaction with the environment and how it makes daily decisions (Petani et al., 2021:3). It is a network of bodily elements, components, and objects, that enables data collection, transmission, and exchange, and remote operation, thereby enabling greater integration of physical presence and existing systems, which results in accurate and efficient activities and operations within the organization (Begkos et al., 2024:3). In that sense, the information network (the Internet) that formerly connected people now connects things, and this technology helps bridge the physical and digital worlds by synchronizing the flow of information with the physical world (Al-Sarawi, 2019:3).

b. **Cloud Computing**: One type of digital transformation that restores accounting effort is cloud computing (Demiroz & Heupel, 2017:3). Data can be stored, retrieved, and changed directly on the cloud by storing it there rather than on physical computers. Saving time and effort, which lowers expenses, processing and data storage speed, scalability, data security, ease of data transmission to users and beneficiaries, and taking advantage of the vast infrastructure offered by cloud services are the main benefits of cloud accounting (Jesus, 2024:2).

c. **Social Media**: social media refers to interactive technology and digital channels that enable the production and sharing of ideas, information, and other kinds of expression through virtual communities (Al-Sarawi,2019:3). Social media disclosure was described by (Lee et al.,2015:368) as web-based technologies that allow individuals to participate in virtual communities and networks in order to produce, share, and exchange information. Additionally, they offer a setting where businesses may interact with stakeholders, such as investors and clients, to market their brands and improve their reputation.

Third: Sustainability Awareness Development

1. The Concept of Sustainability Awareness Development

Awareness is defined as an person's perception of their role in life events and situations, and it is also defined as the development of experiences, knowledge, and attitudes of members of the community regarding issues and problems, which positively reflects on their behaviour in society (Lopes et al., 2018:133). Environmental Awareness is defined as the knowledge and understanding of environmental components, the causes of environmental problems, and their effects, aimed at forming positive values, attitudes, and roles towards the environment, addressing its problems, and preserving it (Atmaca et al., 2019:82). It is also defined as a usual of knowledge, skills, and environmental standards possessed by an individual that enable them to understand and appreciate the relationships between themselves and their natural environment and assist them in practising decision-making concerning environmental problems they encounter (Hamid et al., 2017:475). Sustainability is defined as the ability to continue over the long term according to plans and programmes without being exposed to risk. It also refers to the ability to maintain something over a long period at a certain rate or level by directing human actions and activities towards protecting the environment, promoting social justice, economic prosperity, and enhancing cultural activity and diversity. Sustainability also defines the efficient use of natural resources, such that they do not lead to their depletion (Ridwan et al., 2021:3).

SAD is defined as the preservation of natural and human resources and their surrounding areas, and the overall ecosystem without compromising human development goals. It is also defined as

establishing an ideal relationship with the surrounding environment, without diminishing its future capacity to meet the needs of coming generations, by focusing on creating a dynamic balance between diverse human activities and the environment at various levels everywhere for the benefit of current and future generations (Ekamilasari et al.,2021:48). Environmental sustainability also means the ability to continue and maintain the use of natural resources, especially agricultural, animal, and water resources, and preserving the integrity of the environmental framework in managing and developing environmental resources globally, which leads to an increase in green spaces on earth. Environmental sustainability supports the capability and control in the continued use and preservation of natural resources (Hajj-Hassan et al.,2024:3735).

SAD is a term used to describe the learning or cognitive process aimed at raising the awareness of an individual or an organization of the importance of sustainability and its effects on environmental, economic, social issues (Oriade et al., 2021:3). This concept focuses on the interconnectedness of human activity and the resources of the planet and ensures that the actions taken are sustainable to meet the needs of the present without compromising the rights of future generations (Almusalami et al., 2024:1622). Based on the above, we can say that SAD is the extent to which an individual is aware of the impact of their actions on the environment and socio-economic dynamics.

2. The Importance of Sustainability Awareness Development

SAD, because it is at the intersection of economic growth, environmental resource conservation, and social justice (Crotty and Hall, 2014:311), can promote sustainability awareness, which promotes responsible behavior with respect to resource use and reduces waste and preserves environmental diversity for future generations (Alsaati et al., 2020:3159).

Organisations that develop sustainability awareness among their employees improve their risk management and win the confidence of their clients and investors by increasing societal awareness of the importance of innovation in renewable energy, clean production, and conscious consumption, which strengthens the keenness of the nationwide economy, and by improving the performance of institutions (Kaur, 2022:213). SAD is crucial for quality of life; as awareness of sustainability grows, less pollution is generated, public health improves, and the community has a clean and safe environment. Moreover, sustainability awareness forms the foundation for achieving integration between environmental, economic, and social dimensions, making it a strategic tool for implementing long-term development policies (Chalmeta & Barbeito-Caamaño, 2024:354).

3. Indicators for Measuring Sustainability Awareness Development

SAD can be measured through several dimensions, including (Manchanda et al., 2023):

a. **Environmental Awareness**: The idea of economic development has changed from merely increasing the exploitation of limited economic resources to meet numerous and renewable human needs to the concept of "sustainable development" since environmental awareness was introduced into the field of economics (Manchanda et al., 2023:5). Environmental awareness focuses on how an organization can effectively contribute to the growth and improvement of its surroundings by reducing pollution, treating and properly disposing of waste, making efficient use of resources and energy, preventing waste, and creating sustainable products (Ekamilasari & Pursitasari, 2021:123).

b. **Social Awareness**: The ability of the company to make its people resources active participants is the main emphasis of social awareness. Through this dimension, the organization strives for social justice, economic and social well-being, equitable employment opportunities for all societal groups, respectable working conditions, social responsibility, and occupational health and safety regulations (Kaur, 2022:213).

c. **Economic Awareness**: For the organization, economic knowledge is crucial since it determines According to the parameters of cost, time, and quality, it stands for satisfying the diverse wants of clients by producing value for them (Ekamilasari & Pursitasari, 2021: 123). In order to achieve economic awareness, an organization must strive to satisfy consumer demands and desires by developing the capabilities required to boost productivity, cut expenses, gain a competitive edge over rival businesses, and ultimately grow its market share. Profitability, productivity, competitive advantage, and market share are all components of economic awareness (Kaur, 2022: 213).

Part Three: Practical Aspect

First: Variable Coding and Description

It is advisable, before starting data entry and subjecting it to analysis, to express it through a set of representative symbols in order to create a clear understanding for the reader regarding the variables included in the analysis, and to clarify the research findings with ease and simplicity. Accordingly, Table (1) illustrates the account and coding of the variables & dimensions of the research included in the analysis.

Table (1): Description & coding of research variables and dimensions

Variables	Dimensions	NO.	Code		Source
Relevance of Accounting Information	Predictive Ability	**3**	**RAI**	**RPA**	**Ragheb et al.,2019**
	Verifiability of Forecasts	**3**		**RVF**	
	Timeliness of Information	**3**		**RTI**	
Accounting Digital Transformation	Internet of Things	5	**ADT**	**AIO**	Hamed,2024
	Cloud Computing	5		**ACC**	
	Social Media	5		**ASM**	
Sustainability Awareness Development	Environmental Awareness	9	**SAD**	**SEN**	**Manchanda et al.,2023**
	Social Awareness	9		**SSO**	
	Economic Awareness	9		**SEC**	

Second: Testing normal distribution and reliability of the measurement tool

The results in Table (2) designate that the data for the variables and dimensions included in the analysis conform to the normality test (Kolmogorov-Smirnov), as their significance values are above (0.05), which means the alternative hypothesis stating the absence of a normal distribution is rejected, and the null hypothesis indicating the presence of a normal distribution is accepted. The results in Table (2) also show that the measurement instrument in its final form has a reliability coefficient of (0.919), contributed by the variable (RAI) with a reliability of (0.904), the variable (ADT) with a reliability of (0.914), and the variable (SAD) with a reliability of (0.870), indicating a high consistency among the items of the measurement instrument.

Table (2): Normal distribution and reliability of the measurement tool for the research dimensions and variables

Variables	Dimensions	Kol-Sm		Alpha		
Relevance of Accounting Information	Predictive Ability	**0.083**	0.131	**0.904**	0.879	**0.919**
	Verifiability of Forecasts		0.122		0.927	
	Timeliness of Information		0.128		0.871	

Accounting Digital Transformation	Internet of Things	**0.121**	0.131	**0.914**	0.908	
	Cloud Computing		0.131		0.859	
	Social Media		0.094		0.895	
Sustainability Awareness Development	Environmental Awareness	**0.094**	0.101	**0.870**	0.800	
	Social Awareness		0.096		0.822	
	Economic Awareness		0.092		0.913	

Third: Descriptive statistics

Table (3) results indicate that the overall mean for the variable RAI reached 3.93 with a S.D of 0.69. This is due to the bank employees' focus on enhancing the Verifiability of Forecasts (RVF) dimension, which achieved an mean of 4.03 and a S.D of 0.77. Meanwhile, the Predictive Ability (RPA) dimension ranked last with an mean of 3.87 and a S.D of 0.70, indicating that focusing on enhancing the Verifiability of Forecasts dimension is a positive step towards improving the RAI.

Table (3) shows that the mean for ADT was (3.95) with a S.D of (0.64), which can be attributed to the efforts of the bank employees to improve the Cloud Computing ACC dimension, which had a mean of (3.99) and a S.D of (0.73), while the Internet of Things dimension ranked the lowest with a mean of (3.90) and a S.D of (0.73), suggesting that efforts to improve the Cloud Computing dimension would be a positive step toward improving ADT, and the bank should strive to develop the Internet of Things dimension to have a greater impact on supporting digital transformation strategies and improving the quality of its accounting processes.

Table (3) illustrates that the global mean for the variable SAD is (3.91) with a S.D of (0.73), resulting from the focus of the bank employees on Economic Awareness (SEC) dimension, which had a mean of (3.96) and a S.D of (0.76), while the Social Awareness (SSO) dimension came last with a mean of (3.89) and a S.D of (0.75), suggesting that SAD is a priority concern for the bank employees and shows that the Economic Awareness dimension is significant as a determinant of sustainability.

Table (3): Statistical description of the variables

No.	Mean	S.D	No.	Mean	S.D	No.	Mean	S.D
RPA1	4.21	0.78	**ACC3**	4.02	0.99	**SSO1**	3.86	1.17
RPA2	3.59	0.93	**ACC4**	4.02	1.12	**SSO2**	3.97	0.98
RPA3	3.81	1.00	**ACC5**	4.01	1.08	**SSO3**	4.00	1.01
RPA	**3.87**	**0.70**	**ACC**	**3.99**	**0.73**	**SSO4**	3.99	1.01
RVF1	4.02	0.89	**ASM1**	3.87	1.15	**SSO5**	3.95	1.09
RVF2	4.03	0.93	**ASM2**	4.03	1.04	**SSO6**	3.85	1.17
RVF3	4.05	0.95	**ASM3**	3.86	1.17	**SSO7**	3.84	1.08
RVF	**4.03**	**0.77**	**ASM4**	3.97	0.98	**SSO8**	3.72	1.21
RTI1	4.05	0.90	**ASM5**	4.00	1.01	**SSO9**	3.80	1.16
RTI2	3.89	0.93	**ASM**	**3.95**	**0.75**	**SSO**	**3.89**	**0.75**
RTI3	3.71	1.09	**ADT**	**3.95**	**0.64**	**SEC1**	3.90	1.10
RTI	**3.88**	**0.82**	**SEN1**	3.99	1.01	**SEC2**	3.93	1.09
RAI	**3.93**	**0.69**	**SEN2**	3.95	1.09	**SEC3**	4.07	0.93
AIO1	3.92	0.97	**SEN3**	3.85	1.17	**SEC4**	3.90	1.10
AIO2	3.89	1.02	**SEN4**	3.84	1.08	**SEC5**	3.93	1.09
AIO3	4.00	0.92	**SEN5**	3.72	1.21	**SEC6**	4.07	0.93
AIO4	3.92	0.92	**SEN6**	3.80	1.16	**SEC7**	3.86	1.17
AIO5	3.77	1.12	**SEN7**	3.90	1.10	**SEC8**	3.97	0.98

AIO	**3.90**	**0.73**	**SEN8**	3.93	1.09	**SEC9**	4.00	1.01
ACC1	3.98	0.97	**SEN9**	4.07	0.93	**SEC**	**3.96**	**0.76**
ACC2	3.93	1.04	**SEN**	**3.90**	**0.78**	**SAD**	**3.91**	**0.73**

Sixth: Hypothesis testing and path analysis

H1: There is a correlation between the relevance of accounting information and accounting digital transformation.

The results in Table (6) indicate a correlation between the RAI and ADT with a value of (0.803) at a significance level of (0.01), which means that an increase in the RAI leads to a proportional increase in ADT. Furthermore, the strength of the correlation between the dimensions of these variables ranged from (0.515) between the Timeliness of Information (RTI) dimension and the Social Media (ASM) dimension to (0.765) between the Predictive Ability (RPA) dimension and the Internet of Things (AIO) dimension, indicating that enhancing the RAI is a key factor in promoting ADT, and focusing on the most influential dimensions such as Predictive Ability and Internet of Things can lead to better outcomes in this context.

H2: There is a correlation between the relevance of accounting information and sustainability awareness development.

The Pearson correlation between the RAI and SAD was 0.601 (p = 0.01), and the correlation between the dimensions of these variables ranged from 0.480 between the Timeliness of Information (RTI) dimension and the Environmental Awareness (SEN) dimension to 0.569 between the Verifiability of Forecasts (RVF) dimension and the Economic Awareness (SEC) dimension, implying that the enhancement of the RAI is an important aspect of SAD, and the most influential dimensions such as Verifiability of Forecasts should help to improve Environmental Economic Awareness.

H3: There is a correlation between ADT and SAD.

The results in Table (6) showed that the relationship between ADT and SAD was (0.704) at the (0.01) significance level, which means that ADT increases by the same amount as SAD, and the correlation between the dimensions of these variables ranged from (0.459) between the Internet of Things (AIO) dimension and the Environmental Awareness (SEN) dimension to (0.784) between the Social Media (ASM) dimension and the Social Awareness (SSO) dimension, indicating that ADT is a critical factor in SAD and concentrating on the most important dimensions, such as Social Media, can have a considerable effect on improving social and environmental awareness.

Table (6): Correlation matrix

	RPA	**RVF**	**RTI**	**RAI**	**AIO**	**ACC**	**ASM**	**ADT**	**SEN**	**SSO**	**SEC**	**SAD**
RPA	1											
RVF	.711**	1										
RTI	.669**	.809**	1									
RAI	.865**	.930**	.921**	1								
AIO	.765**	.762**	.753**	.838**	1							
ACC	.624**	.636**	.566**	.670**	.676**	1						
AS	.523*	.547*	.515*	.583*	.586*	.616*	1					

M	*	*	*	*	*	*						
ADT	.735**	.747**	.705**	.803**	.869**	.880**	.850**	1				
SEN	.508**	.544**	.480**	.563**	.459**	.523**	.641**	.626**	1			
SSO	.509**	.546**	.491**	.568**	.507**	.535**	.784**	.704**	.928**	1		
SEC	.534**	.569**	.499**	.588**	.514**	.543**	.719**	.685**	.870**	.786**	1	
SAD	.543**	.581**	.514**	.601**	.518**	.560**	.750**	.704**	.979**	.949**	.929**	1

H4: There is a impact of the relevance of accounting information on accounting digital transformation.

Table (7) shows that there is a strong impact of the RAI on ADT (d.f.=17; F=17.691; p=0.001; R2=0.645), which implies that each unit of the RAI will result in an increase of 0.743 in ADT with a standard error of 0.042. This is also significant in developing the capabilities of the employees in the bank to improve their potential related to the RAI, explaining 0.645 of the variance in ADT, which is the most important component in achieving ADT and requires emphasis on the quality of this information to be able to achieve better results for the digital operations of the bank.

H5: There is a impact of the relevance of accounting information on sustainability awareness development.

The results from Table (7) indicate that the RAI has a weak significant effect on SAD, which suggests that an increase of one unit in the RAI results in an improvement of (0.334) in SAD, with a standard error of (0.064) and a critical value of (5.219), which can account for (0.361) of the variance in SAD, suggesting that the bank employees can further improve their abilities to enhance their abilities regarding the RAI, but that may not be enough to adequately improve sustainability awareness; hence, the bank should consider other strategies to develop the relationship between accounting information and sustainability awareness.

H6: There is a impact of the accounting digital transformation on sustainability awareness development.

As seen from Table (7), the results show that ADT has a significant effect on SAD, which means that increasing one unit in ADT will result in an increase of 0.803 in SAD with a standard error of 0.061 and a critical value of 13.164, and the coefficient of determination (R2) is 0.496, which explains that ADT contributes to the development of the bank employees\' capabilities to improve their competence with respect to the ADT variable. In this way, the bank will see more efficiency from their employees and a greater impact on sustainability issues.

H7: There is a impact of the relevance of accounting information on accounting digital transformation and its impact on sustainability awareness development.

Table (7) shows the impact of the RAI on the ADT and its reflection on the SAD. This leads to the conclusion that increasing the RAI with the ADT contributes to an improvement in the SAD by an amount of (0.931), with a standard error of (0.053) and a critical value equal to (17.566). This leads to the acceptance of the previous hypothesis by achieving a high indirect effect compared to the direct effect, which resulted in the contribution of the RAI in the ADT in explaining (0.867) of the variance in the SAD. The remaining value falls outside the study's limits, which means that enhancing the RAI is vital in supporting the ADT , which contributes significantly to the SAD.

Therefore, the bank must focus on improving the RAI as part of its strategies to achieve greater positive impacts in the field of sustainability.

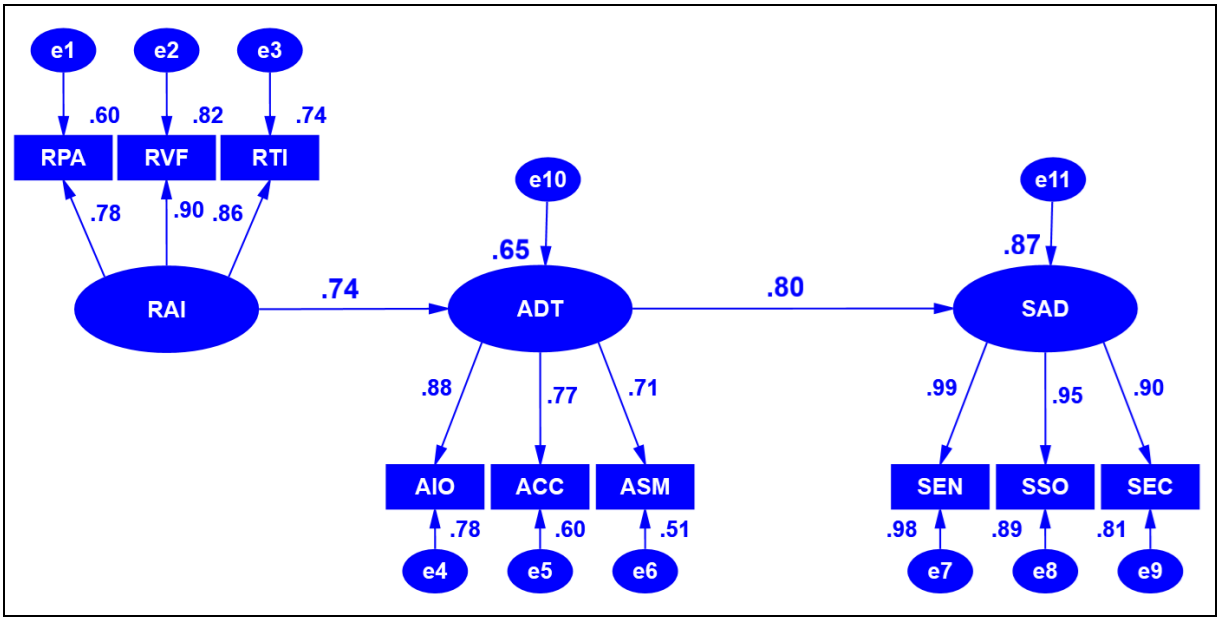

Figure (2): Path analysis of the impact of the RAI on ADT and its impact on SAD

Table (7): Results of the path analysis of the impact of the RAI on ADT and its impact on SAD

Hypotheses	Path					Standard weights	standard error	critical value	R^2	P
H4	RAI		--->	ADT		0.743	0.042	17.691	0.645	***
H5	RAI		--->	SAD		0.334	0.064	5.219	0.361	***
H6	ADT		--->	SAD		0.803	0.061	13.164	0.496	***
H7	RAI	--- >	ADT	--- >	SAD	0.931	0.053	17.566	0.867	***

Part Four: Conclusions and Recommendations

First: Conclusions

1. There is a correlation and influence between the RAI, ADT , and raising awareness of sustainability. This means that the bank prioritizes improving sustainable development standards, as they represent an important pillar in building any institution. This is achieved by adopting advanced digital systems that contribute to developing and providing accurate analysis that helps the bank make financial and strategic decisions, leading to enhanced operational efficiency and reduced errors.
2. The bank invests in quality and available accounting information so that all of those who are directly or indirectly using this information have trust in the financial transparency of the bank, which increases employee commitment to implement sustainability standards and practices.
3. Employees utilize accounting information to make sustainable decisions, assess the environmental, economic, and social impacts of decisions, and improve the process of achieving the bank\'s sustainable goals.

4. The bank increases awareness of sustainability through ongoing training and emphasis on the importance of accounting information, which in turn develops environmentally friendly practices and enhances performance.
5. Performance analysis based on appropriate accounting information is one of the tools that a bank is relying on to measure the environmental impact of banking operations, which will contribute to better effectiveness of sustainability strategies.
6. The bank is enhancing the digital abilities of employees through training in the use of digital accounting information systems to handle financial information, thereby making sustainability strategies easier to implement.

Second: Recommendations

1. Modern digital transformation technologies require the bank to update its accounting systems, improving the accuracy of information and increasing the speed of access to the information, thereby enabling sustainable decision-making.
2. The bank should offer continuing education through the use of appropriate digital accounting information systems that enhance their skills and awareness of the value of this information in supporting the sustainable strategies of the bank.
3. The bank should improve financial transparency by implementing accurate and trustworthy accounting information, building trust between the employees and the bank to ensure that they are committed to following the bank receiving practices.
4. The bank should adopt sustainability indicators in financial reports, periodically evaluating environmental, social and economic performance, to achieve higher employee awareness of the need for sustainable development standards.
5. The bank should enhance communication channels between employees and departments to achieve the sharing of accounting information, an acceptable level of knowledge at all levels of the business, and a balanced implementation of sustainability goals.
6. The bank should motivate employees to contribute to digital transformation processes and strengthen their commitment to implementing sustainability practices, which increases the effectiveness of implementing approved strategies.

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