

عنوان مقاله:

A Proposed Digital Platform for Accounting Disclosure about Corporate Social Responsibility

محل انتشار:

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خلاصه مقاله:

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

کلمات کلیدی:

corporate social responsibility (CSR), digital transformation, Governance, Strategic Sustainability Platform System (SSPS), Sustainability accounting, Egypt

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