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**An Accounting Digital Platform for Measuring Creating  
Shared Value: An Applied Study**

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**Abstract**

This research provides a proposed Accounting Digital Platform for Measuring Creating Shared Value (CSV). The Accounting platform objective is to support firms to measuring and disclose CSV performance, the digital electronic platform provides an accounting tool for measuring the strategic performance of various CSV dimensions. The research aims to develop an easy mechanism for entering some values and obtaining performance indicators for five main CSV dimensions. Researchers relied on this platform in measuring the strategic performance in the Egyptian health care sector, every element measured by three measures, every dimension have five elements. We develop our platform based on flutter and Java; we recorded this platform as a patent. this research presents a proposed quantitative model based on many accounting indicators to measure CSV. an accounting information platform was developed with the various dimensions of the strategic performance of CSV. The applied study results showed the validity of the platform to measure the five dimensions of strategic CSV performance, the platform have efficiency in supporting firms to create shared value.

**Key Words**

Creating Shared Value, Measuring Sustainability Performance, Accounting Digital Platform, Corporate Social Responsibility.

## 1- Introduction

While Sustainability reporting is the main platform for sustainable performance and its impacts. The CSV is next generation of sustainability performance, The previous research discusses many challenges to develop standards for defining and reporting sustainability. Measuring and reporting CSV performance helps stockholders to understand and communicate economic, environmental, social and governance performance. Our platform enables firms to report and transparent about risks and opportunities. The sustainability reporting allows firms to identify and communicate risks and opportunities. Transparency thereby leads to better decisions, which helps business firms to build and maintain trust in businesses (Maher, 2019).

The growth of scientific research in the field of business firms' objectives became focused on satisfaction of stakeholders. so, creating value for all stakeholders have a special important. Giving back to society is prepare as a noble act, the firm is seen to contribute to the social issues, they can bring good impacts to the firm's reputation. Firms consider CSV to gain trust and support from all stakeholders within the society. Nowadays firms around the world acknowledge the importance of social responsibility activities (Matinheikki et al., 2017).

Stephanie and Silke (2018) show that sustainability is increasingly seen as a competitive advantage source, firms with social performance attract investors. In recent years, researchers have paid increasing attention to sustainability as a strategy, and firms have been very willing to issue corporate social responsibility (CSR). A recent trend aimed at creating value for all stakeholders, and has attracted the attention of many researchers in recent years. Brendan and Jeffrey (2020) show that the climate change hazards pose significant risks to the tangible. They can also diminish the value of these assets. There is a need to perform activities that are beneficial to society and environment then report these activities to all stakeholders.

The next revolution for sustainability is creating shared value (CSV), CSV proposes innovation in three perspectives that complement each other building to a virtuous circle: **reconceiving products** and markets, **redefining productivity** in the value chain, and **enabling the development** of a local cluster. We followed a two-step approach to build a second-order CSV, measured through three first-order reflective constructs (Larraitz & Ana, 2019).

## 2- Literature Review

Most researches have focused on single destinations and local issues sustainable, current state is ineffective of affairs and progress towards CSV can be measured. There have been previous attempts to develop indicators on various levels, many indicator sets have been developed for different dimensions multi-dimensional and integrated sets. In an attempt to develop a measure of CSV performance, Saviolidis et al., (2021) presented a set of indicators, the indicator set evaluated here is comprehensive in scope and was formed through a mixture of bottom-up stakeholder consultation and top-down expert judgment concerning indicator selection.

The development of comprehensive indicator is partly linked to the rapid growth of CSV importance, researchers assume, from the outset, the existence of reliable and comparable information on CSV performance and firm sustainability risks is rare. The submissions were from three main categories: **academic** researchers, **professional** bodies, firms and **practitioners** in the business environment, Boiral et al., (2020) show that although many firms publish information and rankings on sustainability performance and risks, this firms established themselves as key players in this field.

However, the attempts of academics, professional bodies, and practitioners have not yet provided general acceptance, because the measurement process becomes more difficult with every change in the

business environment and with every technological development. In general, the contrast between the rational and legitimate appearance of analyses and uncertain nature of the measurements, underlying these analyses motivate the emergence of rational thinks about sustainability risks.

When business facts happen, they are already recorded in the information system, thus fully enabling “continuous accounting” CA processes, despite the growing relevance of Digital Transformation DT in accounting, previous literature does not provide enough insights on the changes in the accounting practices when DT is implemented and on the impact of DT in terms of firm’s development (Izzo et al., 2021). Such as the lack of access to generally accepted measures on the one hand, and the digital transformation revolution on the other hand, a major challenge facing the issue of developing a measure to measure the strategic performance of sustainability.

## 2-1 Creating Shared Value

Porter and Kramer (2011) provide Creating Shared Value CSV that not only helps improving society’s living standard but can also be a strategy, that has good impacts on the firm’s business performance, or in other words as, create economic value by societal value. The social progress also means business progress, which means a business may not be able to operate well if a firm is surrounded by the societies that fail. Relating how CSV offers a more comprehensive concept of social responsibility activities than CSR, it is relatively more strategist if business people would shift from CSR to CSV. To introduce CSV in the value chain Porter and Kramer proposed changes to the use of energy and logistics. These changes would involve new approaches to energy efficiency in order to save costs and respect the environment. They found that Swedish restaurant firms genuinely work to create economic benefit and social value, but failed to find a clear pattern between these variables (Jones, 2018).

There are many benefits to firms from adopting the concept of creating shared value, then measuring the values and disclosing them to all stakeholders, and one of the most important examples of this is the improvement of customer loyalty to tourist places, Jones (2018) suggested that responsible tourism leads to better associations with social and regulatory stakeholders, effective human resources management better market positioning, and greater operational efficiency. Analyzed the association between CSV, firm loyalty, and firm identity in employees in some hotel in Korea. A positive correlation was found between CSV and firm loyalty. This association was partially moderated by firm identity.

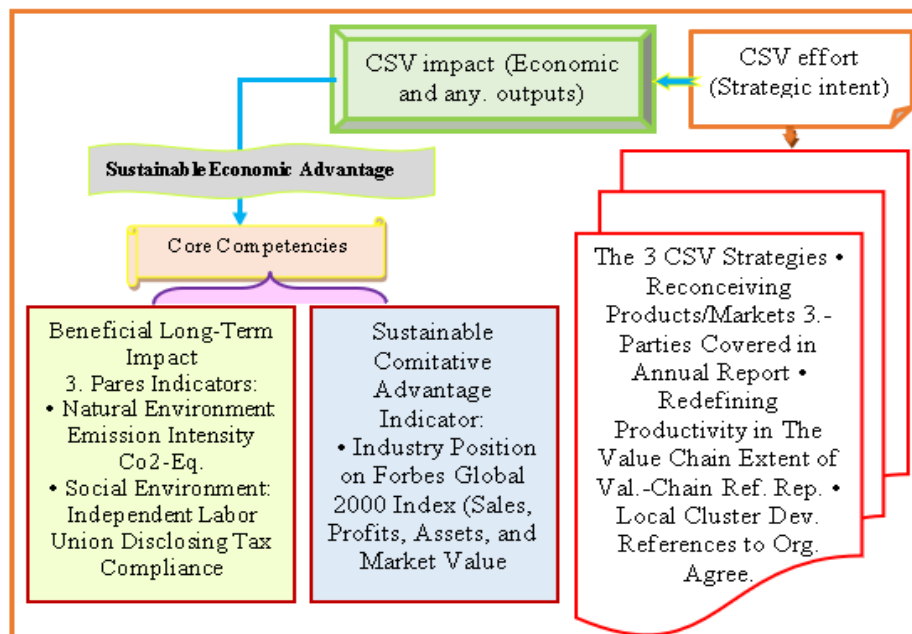
Suripto, (2019) argue that while CSR is putting social responsibility practices as an act to respond to the external pressures, then CSV is present to make social responsibility practices as tools to create shared economic and social value. Therefore, CSV concept can present a more integrated strategy to contribute to society, but at the same time creating profit or value for the firm. CSV not only helps improving society's living standard but can also be a strategy that has good impacts for the firm's performance. Porter and Kramer (2011) described this by, "create economic value by societal value". They also mentioned that social progress also means business progress, which means a business may not be able to operate well if a firm is surrounded by the societies that fail.

Despite the multiple benefits of measuring and disclosing the creation of shared value for all stakeholders, the challenges of measurement are multiple, the sustainable firm would be one which maintained these three capitals over an "accounting" period. The "sustainable cost" is the amount that the firm would have had to spend if it had been sustainable. More pertinently illustrates explicitly that even a values-based firm like the case entity, cannot demonstrate contributions to sustainability but looks more likely to be contributing to un-sustainability. As we have already seen, its capture leads to its

re/construction by powerful groups and its use in ways which distract attention from any conflicts that it might engender and the planetary context in which it must be understood (Maher, 2019).

Jin (2018) show that CSR has evolved such that not only large firms but also small- and medium-sized firms should be consider adopting CSR as a strategy. CSV activities are now executed based on global civic awareness, where chief executives and firms themselves stand at the center of CSV practices to build and execute relevant strategies, Consumers expect firms to be sincerely committed to CSV, not simply trying to look good to increase profits or returns. we cannot see how anybody is not impacted by sustainability and how anybody cannot influence it somehow. we do not think that sustainability has a key stakeholder kind of a thing. Rather it is so broad that everybody should be a key stakeholder in it. At micro level, both a teacher and students studying recycling and worm farming are stakeholders and at macro level, suppliers and architects making sustainable choice for materials consumption are stakeholders. It is an all-encompassing thing (Amanpreet and Sumit, 2018). The following figure shows the different efforts to create value and attempts to measure shared value:

Figure (1) Measuring efforts to provide shared value and its effects (Source: Thomas, 2018)



## 2-2 lack of Measuring and Disclosing

The normative stakeholder theory focuses on moral fundamental and principles to guide a firm, while the instrumental stakeholder theory focuses on the effects of stakeholder management on the achievement of firm objectives such as profitability and financial performance. CSV reporting is a process of measuring and communicating CSV performance and practice for being accountable to internal and external stakeholders for a firm social, environmental and economic performance (Cascino et al., 2021).

CSV problems are not problems of a unified and standard definition only, but rather the problems extend to how to measure in an appropriate accounting manner, as well as methods of proper and transparent disclosure, and in light of the spread of climate change risks that negatively affect tangible assets and supply chains, leading to the decay of assets and increasing the risks of establishments, and significantly threatens the banking sector, seven basic principles critical to an effective system of financial disclosure related to climate and environmental performance have been identified and are summarized as illustrated in figure 2.

Nilashi et al., (2019) argue that assessing the CSV is a major task which can assist the decision-makers of the firms decide which actions should be taken to make society more sustainable, the literature review have the most methods for assessing the CSV are developed based on economic, environmental, and social dimensions, but this dimension is not enough to measure CSV. Çalışkan (2014) reported the social and environmental problems, while performing their functions to satisfy their stakeholders' needs. However, applying sustainable development strategy in firms refers to minimizing these effects of firms to secure life on earth. Achieving the goal necessitates internalizing the management of these risks' effects as a part of the strategy. There is an intimate link between sustainable development and firm sustainability.



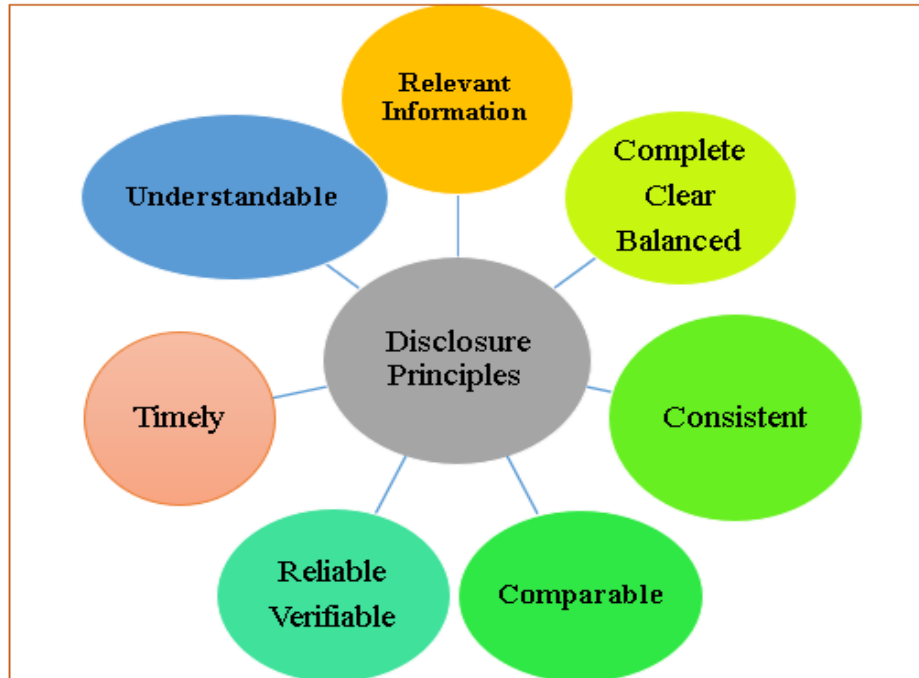


Figure (2) seven fundamental principles for disclosure (Source: Brendan and Jeffrey, 2020)

Instead, the concept of CSV aims at expanding overall economic and social value or reducing costs over the long term. The social value of public activity is related to a ‘strategy of maximizing social benefit’, while the economic value of a firm's profit-making practices is related to a ‘strategy of maximizing firm profit’ (Porter & Kramer, 2011). Based on this definition and question items that were used in previous studies regarding CSR activity. Jin (2018) show that CSV is a firm management scheme or policy under which a firm aims to improve social and economic conditions about the social firm to which it belongs, while simultaneously creating economic profits. CSV differs from ‘sharing’ that redistributes an individual's profits or a previously generated profits of a firm.

Qorri et al., (2018) discuss the Assessing and improving the performance requires the development of the performance measurement system. Performance metrics and measurement tools or methods are an integral part of the system. Thus, it is important to analyze performance measurement approaches that can support managers to focus on core sustainability issues related decisions, Some of the approaches that have been proposed for evaluating sustainability performance include Balanced Scorecard (BSC) and its modifications, Life Cycle Assessment (LCA) and its deifications Fuzzy set, Supply Chain Operations Reference (SCOR) Data Envelopment Analysis (DEA) model, Analytic Hierarchy Process (AHP), and a few conceptual PM frameworks.

Agostino and Arnaboldi, (2021) argue that a firm introducing the CSV strategy might, however, generate controversy and argumentation. Although the CSV concept has a certain intuitive power that makes it seem theoretically valuable, it has also provoked considerable debate, in combination some firms new purpose of providing entertainment and the digital transformation are having a significant effect on this firm's management and, in this setting, the role of accounting has evolved, a process already encountered in other sectors, such as tourism. Accounting was carried out mainly for external (statutory) accountability purposes. It was used to account to stakeholders for the use of resources or the value of cultural heritage.

Although many firms publish information on CSV performance and risks, the existence of reliable and comparable information on CSV performance. In general, the contrast between the rational and legitimate appearance and the uncertain and vague nature of the measurements underlying these analyses encourage the emergence of rational myths about sustainability risks. Rational myths can be defined as “the rupture between the reassuring image of rationality, intellectual and formalism rigor that a firm attempt to project by adopting somewhat superficial structures and systems perceived as legitimate, and the firm's real practices” The emergence of rational myths in firms has been highlighted in various contexts, including the disconnect between policies and practices, the symbolic functions of accounting (Boiral, 2007).

In recent years, the use of digital transformation – such as mobile, blockchain, social media, computing, cloud, data analytics, internet of things – IOT – into almost all the aspects of firm’s practices, has transformed a number of processes, routines and outputs, redesigning the competitive arena. Discussing the relevance of digital infrastructure and platforms in the accounting field, 15 years ago, already affirmed that technology has made “technically and economically feasible to begin preparing and disseminating financial statements on at least a monthly basis, and someday it is likely that full or partial financial and nonfinancial disclosures will be processed and presented in real-time.” (Izzo et al., 2021).

### 3- Research Method

The role of accounting has become more crucial, especially today when the inadequacy in the natural resources and the problems of social issues increase for present and future generations. Hence, the main purpose of this paper is to illustrate the role of accounting and accounting professionals in CSV by develop an accounting digital platform Çalışkan (2014). Accounting is an important measurement system of businesses activities. Therefore, there is a growing pressure on accounting and professional accountants to better integrate sustainability into firms’ decision-making system to direct their behaviors toward sustainable development.

The study relies on the **Realism philosophy**, and this philosophy tries to combine the advantages and avoid criticism of the explanatory and positive philosophies. The researcher uses this philosophy to develop an accounting information system to measure the common value and test this system by applying it to one of the sectors of the Egyptian business market. Realism is the most appropriate philosophy because it allows the researcher to derive and develop systems Through previous studies and scientific theories, it also allows him to test the validity and suitability of these systems in practical reality to judge the quality of practical practices and enables the researcher to understand reality in depth through personal impressions and opinions as well as realistic quantitative results, in a way that is a realistic three-dimensional vision based on quantitative data And clear based on the descriptive data (Nugrahanti, 2018).

The study also relies on the **deductive** approaches to develop and derive the measurement model and the accounting platform, after extracting and deriving a set of objectives and then clarifying the definitions and assumptions of this model. And then develop a logical structure based on definitions and assumptions and help provide an appropriate measure, and the **inductive** approach to test the validity and suitability of the proposed accounting system through application, observation, development, drawing results and judging their accuracy, then building generalizations and accounting principles (Zalaghi & Khazaei, 2016).

The **mixed strategy** is the most suitable for this study because it helps to multiply the angles of view and judgment on the developed accounting system, by combining the quantitative strategy with the qualitative strategy. It reduces potential personal bias, and this strategy focuses on scientific research on cause and effect, and therefore it is suitable for developing a program that measures shared value and then provides an interpretation of the measurement results.

As for the **applied study**, it aims to apply the models and frameworks that are developed by researchers in the field reality, where the applied study provides a framework for the researcher to apply the conclusions and derivations that have been reached, and allows him to test the validity and appropriateness of the frameworks, models and systems that have been developed, so the current applied study will confirm It will support the development of an accounting information system for measuring shared value, and will provide a framework for testing the validity and adequacy of this system.

#### 4- Develop Research Model

This section provides a detailed presentation of the research model that is being developed in order to measure CSV and aims to create common value for all stakeholders. Because this measure is composed of a number of different dimensions, it will be developed on a set of methodological steps. There are many different elements for each dimension. The CSV where each dimension can be expressed by a certain number of elements that are carefully selected, and these elements cover the different aspects of performance within this dimension.

##### 4-1 Build the Model

This model includes a number of different steps. In each step, certain results are identified that are considered inputs for the next stage. Before formulating the model, the variables are encoded as follows:

##### -A measure for Every Factor

$$M = \frac{F(L)}{F(L + 1)}$$

##### - Integrate Element Measures

$$M_S = \sum_{m=1}^M M * A$$

##### - Integrate the Elements of Each Dimension

$$B_i = \frac{\sum_{i=1}^I (M * B)}{N}$$

##### - Integrate The Dimension of Index

$$C_n = \frac{\sum_{i=1}^I (B * C)}{N}$$

**- Measuring the strategic performance of sustainability**

$$SPM = \sum_{c=1}^C \sum_{b=1}^B \sum_{a=1}^A (M * A) \frac{\sum_{i=1}^I (M * B)}{N} \frac{\sum_{i=1}^I (B * C)}{N}$$

**- Constraints**

-The constraint of relative importance of the measures of each factor

$$\sum_{a=1}^A A = 100\%$$

-The constraint of relative importance of all factor of each dimension

$$\sum_{b=1}^B B = 100\%$$

-The constraint of relative importance of all dimensions

$$\sum_{c=1}^C C = 100\%$$

#### 4-2 Develop an Accounting Digital Platform

In keeping with the digital transformation revolution, business establishments seek to provide digital information that can be provided in a digital way and disclosed in a digital way as well. The strategic performance of CSV and the provision of appropriate information, it helps the rest of the stakeholders by providing accurate and appropriate information that helps them make informed decisions. We develop our platform based on **flutter and Java**, we recorded this platform as a patent, we can choose these measures, these factors and these dimensions as follow table:

**Table (1) Proposed Measurement System**

Dimension	Factors	Factor Measurements	Measurements Fields
Creating Business Model and Strategic Direction Value	Inclusion	Percentage of including CSV dimensions within the firm's vision	Sustainability word count/ total vision word count
		Percentage of including CSV dimensions within the firm's mission	CSV word count/ total mission word count
		Percentage of including CSV goals within the firm's goals	Number of CSV goals/total number of strategic goals
	Completeness	Completion of the plan in all dimensions of CSV	Number of dimensions of targeted CSV/total dimensions
		Inclusion of the objectives of the various parties	Number of stakeholder objectives/total objectives
		Compatibility of the objectives of the various parties	Number of conflict goals resolved/total
	Clearness	Clarity of the dimensions of CSV within the vision and mission of the firm	Number of employees who understand it/total number of employees
		Clarity of the dimensions of CSV within the firm's policies and standards	Number of CSV Factors/Total Standard Factors
		Percentage of including CSV goals within the firm's work	Total CSV/Total Systems
	participation and Initiative	Percentage of employee representation in planning committees	Percentage of participating employees / total committee
		Percentage of applicable CSV suggestions	Number of Suggestions Implemented / Total Suggestions
		Percentage of stakeholder suggestions	Number of Stakeholder Party Suggestions / Total Number of Suggestions
	Incentives	Linking performance indicators to sustainability dimensions	Sustainability related employee performance metrics/all metrics
		Number of training system on sustainability performance	Number of CSV Systems / Total Number of Systems
		Incentives to encourage participation in public initiatives	Amount of CSV Incentives / Total Incentives

Dimension	Dimension Factors	Factor Measurements	Measurements Fields
Creating Economic Value	Diffusion Growth	Market Share	Firm's market share/total sector
		Sales Growth	(Current year's sales - Previous year's sales)/ Previous year's sales
		Customer Growth	Current year customer values - previous year customer values)/ Previous year customer values
	Return On Assets	Rate Of Return on Assets	net income/total assets
		Rate Of Return on Investment	Net Income/Capital Invested
		Rate Of Return on Equity	net income/equity
	Retained Earnings and Reserves	Retained Earnings to Net Earnings Ratio	Retained Earnings/Net Profits
		Ratio Of Reserves to Net Profit	Reserves / Net Profit
		Dividend To Net Profit Ratio	Dividends/Net Profits
	Liquidity Level	Quick Ratio	Current Assets - Inventory / Current Liabilities
		Ratio Of Cash to Total Current Assets	Cash and cash equivalents / total current liabilities
		Trade Rate	Current Assets/Current Liabilities
	Debt Ratios	The Ability to Pay Off Debts	Current Assets/Current Liabilities
		Debt Financing	Total Liabilities / Total Assets
		Ownership Structure Ratios	Total Liabilities / Total Equity



Dimension	Factors	Factor Measurements	Measurements Fields
Creating Social Value	work's relationships	biodiversity conservation initiatives	Number of standards applied current year/previous year
		water saving initiatives	Number of responsibility activities current year/previous year
		Contribute to global and local initiatives	The number of times representatives attend the meetings of the current/previous year
		Commitment to the carbon credit system	Female employees/total employees
		Compliance with ISO requirements	Employees of determination/ total employees
		Compliance with wastewater reuse standards	Subscriptions to unions and clubs for the current/previous year
	Impact management Operations on the community	Energy savings due to improvements	The cost of defective units this year/previous year
		Renewable energy use rate	Costs of awareness campaigns this year/previous year
		Hazardous waste disposal management	Number of contract clauses for exchange or refund/ total clauses

Dimension	Factors	Factor Measurements	Measurements Fields
Creating Environmental Value	environmental initiatives	biodiversity conservation initiatives	Percentages of green areas at the end of the period / percentages at the end of the period
		water saving initiatives	Water used this year - previous year / previous year
		Contribute to global and local initiatives	Contribution costs for current/previous year initiatives
	Standards Compliance	Commitment to the carbon credit system	Adherence to the current/previous year system
		Compliance with ISO requirements	Costs for implementing ISO requirements current year/previous year
		Compliance with wastewater reuse standards	Water treatment costs current year / previous year
	Environmental Risk Management	Energy savings due to improvements	Consumption rates at the end of the period - the beginning of the period / the beginning of the period
		Renewable energy use rate	Ratio of renewable energy use/total energy
		Hazardous waste disposal management	Waste transportation and disposal costs for the current/previous year
	Policies and Systems	Energy policies and systems	Number of energy targets/total environmental targets
		Resource Conservation Policies and Systems	Number of conservation goals/total environmental goals
		Water Conservation Policies and Systems	Number of water-related targets/total environmental targets
	emissions	Reducing greenhouse gas emissions	The amount of greenhouse gases at the end of the period / the beginning of the period
		Reducing emissions of ozone depleting substances	The number of depleted materials for the permits at the end of the period / beginning of the period
		Reducing emissions of oxides (nitrogen-sulfur)	Amount of oxide emissions at the end of the period / beginning of the period

Dimension	Factors	Factor Measurements	Measurements Fields
Creating Human rights and quality of life Value	Healthcare	level of health	The number of times the employee's health was checked / the number of times in the previous year
		individual's susceptibility to treatment	The number of times the employee responded to the health insurance check
		and level of treatment services	The costs of the firm's contribution to the treatment of employees/administrative costs
	Participation in public life	Enabling political participation	Number of times allowed to go to polls/total polls
		Positive spirit support	Expenses to stimulate initiatives / administrative costs
		Participation in social and sports clubs	Club membership costs/administrative costs
	Addressing corruption	Transparency and openness	Percentage of information available/total information required to be known
		Spreading smart technology	The number of smart cameras / the number of cameras
		Activating the culture of rejecting corruption	Spending on education and awareness seminars / administrative costs
	Physical and moral working conditions	Create a working environment	Festive and social costs / administrative costs
		Improve leadership styles	Management training and development costs / training costs
		Developing supervision systems	Communication development costs and communication/administrative costs
	Balance between personal and professional life	Job security	The number of employees who left work in the current/previous year
		General satisfaction with life	The number of employee complaints in the current year/previous year
		Social relations	Number of problems among employee's current year/previous year

### 4-3 Research Sample

The community of the current applied study is represented by a group of Egyptian business establishments that make up the SP/EGX ESG index and are listed on the Egyptian Stock Exchange. These establishments are classified into different sectors, then one of these sectors is selected and the proposed system is applied to it. Or specific services to the public, and the facilities of each sector are similar in many characteristics, and therefore a sector is chosen that is characterized by the diversity of the sustainability reports published by its constituent facilities; this is to collect the available data, then perform the digital processing and obtain the measures and indicators.

The sample of the study is a group of business establishments affiliated with the health care sector listed on the Egyptian stock market. The importance of the Egyptian health care sector is that it is one of the most important economic sectors. Adopt the measurement and disclosure of the shared value proposition for all stakeholders. Accordingly, the study sample will be composed of two establishments listed on the Egyptian Stock Exchange, and these two establishments are also included in the Egyptian Sustainability Index. The sample establishments can be clarified as in Table (2).

**Table (2) Research Sample**

Symbol Code	Reuters Code	Name	Sector
EGS381B1C015	RMDA.CA	Rameda	Healthcare
EGS729J1C018	CLHO.CA	Cleopatra Hospital Group	Healthcare

From the previous table, it is clear that the establishments listed on the Egyptian Stock Exchange as well as included in the SP/EGX ESG index and tracking the health care sector are: Rameda and Cleopatra Hospital Group.

#### **4-4 Data Collection**

The content analysis method was followed in collecting data to complement the procedures of the applied study by reviewing the financial reports and sustainability reports published for the study sample. The necessary study data was collected to measure each of the measures of each of the elements of each dimension of value creation. This data has been collected and is ready for entry. To the proposed information system to process it and produce a composite measure of sustainability.

### **5- Results and Discussion**

The data collected from the study sample were entered into the information system, and the proposed system processed this data. This section deals with presenting the results extracted from the information system. The results of each element of the different dimensions will be shown successively and commented on as follows:

#### **5-1 Results of Business Model and Strategic Direction**

The data of this dimension has been processed by the proposed digital information system, and the results for each element are as follows:

##### **5-1-1 Results of Inclusion**

The results of the information system showed the results as follows:

Inclusion

Choices	Percentage of including sustainability dimensions within the organization's vision			
> Percentage of including sustainability dimensions within the organization's vision	Sustainability word count	Total vision word count	Measures	total
	6	12	0.33	0.17

Percentage of including sustainability dimensions within the organization's mission				
> Percentage of including sustainability dimensions within the organization's mission	Sustainability word count	total message word count	Measures	total
	4	16	0.33	0.08

Percentage of including sustainability goals within the organization's goals				
> Percentage of including sustainability goals within the organization's goals	Number of sustainability goals	total number of strategic enterprise goals	Measures	total
	5	7	0.33	0.24

Activate Windows  
 Go to Settings to activate Windows

Business Model And Strategic Direction
 Firm Economic Growth
 Creating Social Value
 Creating Enviror

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, and information and measures are produced, and within the framework of the first element of the first dimension, the values of each measure of this element are clear, and so on for the rest of the elements for this dimension.

### 5-1-2 Results of all Factors

The results of the remaining elements of the first dimension can now be presented together, as follows:

Results screen			
Results screen			
Business Model And Strategic Direction	0.101	Inclusion	0.078
		Completniss	0.189
		Clearness	0.090
		participation and Initiative	0.154
		Incentives	0.154

From the previous screen, it is clear that:

- The measure of the integrated **inclusion** element through three measures weighted by relative weights reached 7.78%.
- The measure of the integrated **completeness** element through three measures weighted by relative weights reached 18.85%.
- The measure of the integrated **clearness** element through three measures weighted by relative weights reached 9%.
- The measure of the integrated **participation and initiative** element through three measures weighted by relative weights reached 15.4%.
- The measure of the integrated **incentives** element through three measures weighted by relative weights reached 15.4%.

## 5-2 Results of Firm Economic Growth

The data of this dimension has been processed by the proposed digital information system, and the results for each element are as follows:

### 5-2-1 Results of Diffusion Growth

The results of the information system showed the results as follows:

Diffusion Growth				
Choices	Market Share			
> Market Share	Company's market share	total sector	Measures	total
	1246434628	3400000000	0.33	0.12
> Sales Growth	Sales Growth			
	(Current year's sales - Previous year's sales)	Previous year's sales	Measures	total
	1246434628	960169349	0.33	0.43
> Customer Growth	Customer Growth			
	(Current year customer values - previous year customer values)	Previous year customer values	Measures	total
	659403591	633522249	0.33	0.34

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[Business Model And Strategic Direction](#)
[Firm Economic Growth](#)
[Creating Social Value](#)
[Creating Environ](#)

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first element of the second dimension, the values of each measure of this element are clear, and so on for the rest of the elements for this dimension.



### 5-2-2 Results of all Factors

The results of the remaining elements of the second dimension can now be presented together, as follows:

Results screen			
Firm Economic Growth	0.092	Diffusion Growth	0.179
		Return On Assets	0.106
		Retained Earnings And Reserves	0.053
		Liquidity Level	0.105
		Debt Ratios	0.441

From the previous screen, it is clear that:

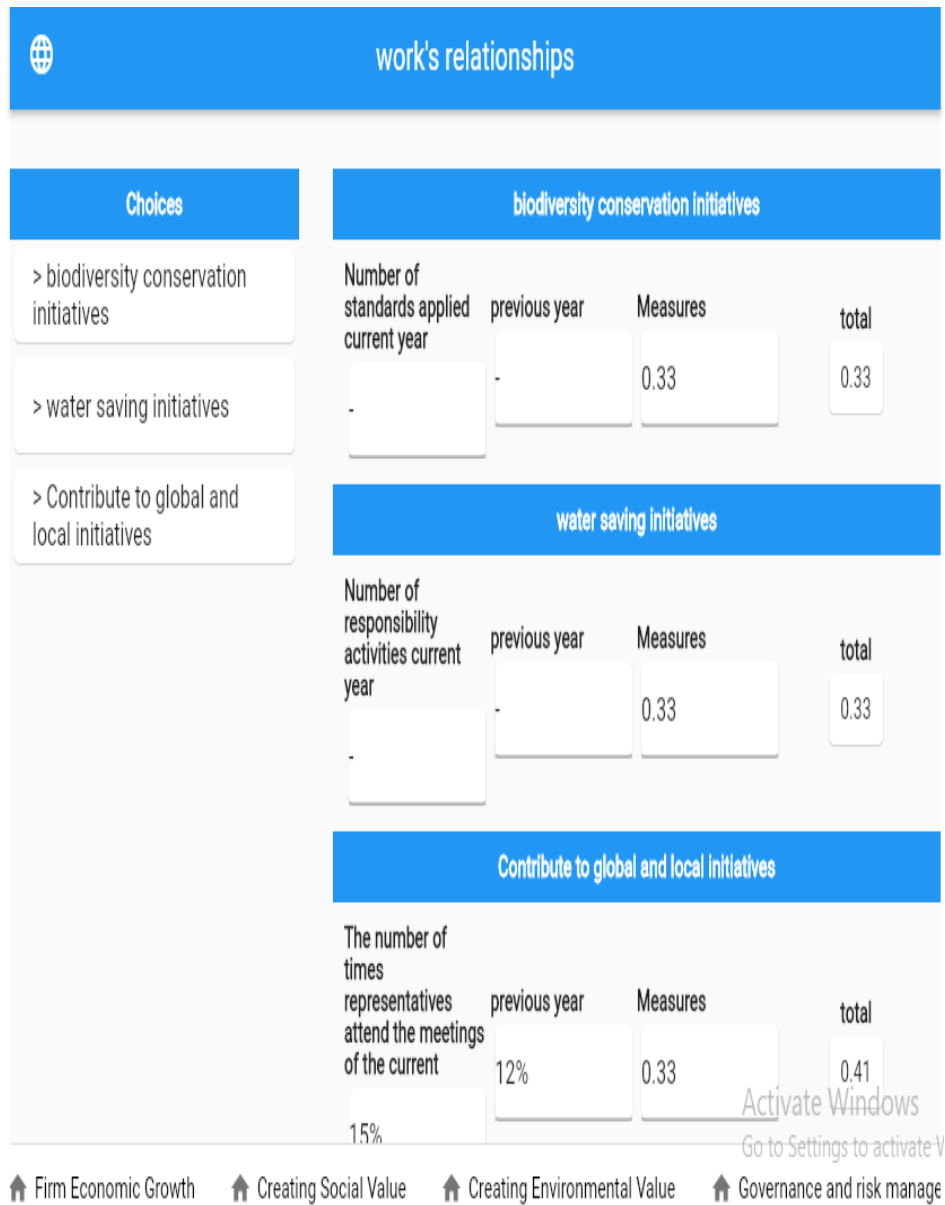
- The measure of the integrated **Diffusion growth** element through three measures weighted by relative weights reached 17.9%.
- The measure of the integrated **return on assets** element through three measures weighted by relative weights reached 10.6%.
- The measure of the integrated **retained earnings and reserves** element through three measures weighted by relative weights reached 5.3%.
- The measure of the integrated **liquidity level** element through three measures weighted by relative weights reached 10.5%.
- The measure of the integrated **debt ratios** element through three measures weighted by relative weights reached 44.1%.

### 5-3 Results of Creating Social Value

The data of this dimension has been processed by the proposed digital information system, and the results for each element are as follows:

### 5-3-1 Results of Work's Relationship

The results of the information system showed the results as follows:



From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first element of the Third dimension, the values of each measure of this element are clear, and so on for the rest of the elements for this dimension.

### 5-3-2 Results of all Factors

The results of the remaining elements of the third dimension can now be presented together, as follows:

Results screen		Results screen	
Creating Social Value	0.109	work's relationships	0.214
		Diversity	0.099
		Impact management	0.145
		Operations on the community	0.109
		Career Development	0.256

From the previous screen, it is clear that:

- The measure of the integrated **work's relationship** element through three measures weighted by relative weights reached 21.4%.
- The measure of the integrated **diversity** element through three measures weighted by relative weights reached 9.9%.
- The measure of the integrated **impact management operation on the community** element through three measures weighted by relative weights reached 14.5%.
- The measure of the integrated **career development** element through three measures weighted by relative weights reached 10.9%.

- The measure of the integrated **community development initiatives** element through three measures weighted by relative weights reached 25.6%.

#### 5-4 Results of Creating Environmental Value

The data of this dimension has been processed by the proposed digital information system, and the results for each element are as follows:

##### 5-4-1 Results of Environmental Initiatives

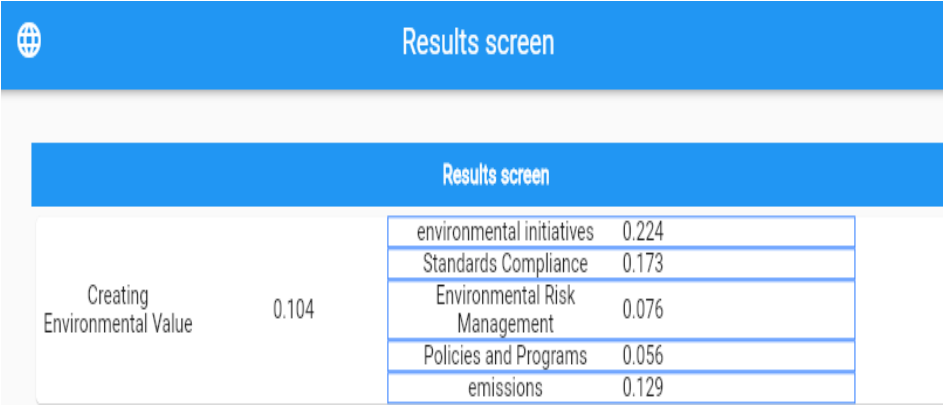
The results of the information system showed the results as follows:

environmental initiatives				
<b>Choices</b> > biodiversity conservation initiatives > water saving initiatives > Contribute to global and local initiatives	<b>biodiversity conservation initiatives</b>			
	Percentages of green areas at the end of the period	percentages at the end of the period	Measures	total
	1	1	0.33	0.33
<b>water saving initiatives</b>				
	Water used this year - previous year	previous year	Measures	total
	342884.0	246221.0	0.33	0.46
<b>Contribute to global and local initiatives</b>				
	Contribution costs for current	previous year initiatives	Measures	total
	1	1	0.33	0.33

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first element of the fourth dimension, the values of each measure of this element are clear, and so on for the rest of the elements for this dimension.

#### 5-4-2 Results of all Factors

The results of the remaining elements of the fourth dimension can now be presented together, as follows:



Results screen			
Creating Environmental Value	0.104	environmental initiatives	0.224
		Standards Compliance	0.173
		Environmental Risk Management	0.076
		Policies and Programs	0.056
		emissions	0.129

From the previous screen, it is clear that:

- The measure of the integrated **environmental initiatives** element through three measures weighted by relative weights reached 22.4%.
- The measure of the integrated **standards compliance** element through three measures weighted by relative weights reached 17.3%.
- The measure of the integrated **environmental risk management** element through three measures weighted by relative weights reached 7.6%.
- The measure of the integrated **policies and programs** element through three measures weighted by relative weights reached 5.6%.

- The measure of the integrated **emissions** element through three measures weighted by relative weights reached 12.9%.

### 5-5 Results of Human Rights and Quality of Life

The data of this dimension has been processed by the proposed digital information system, and the results for each element are as follows:

#### 5-5-1 Results of Physical and Moral Working Conditions

The results of the information system showed the results as follows:

🌐 Physical and moral working conditions

Choices	Create a working environment			
> Create a working environment	Festive and social costs	administrative costs	Measures	total
> Improve leadership styles	-	-	0.33	0.33
	Improve leadership styles			
> Developing supervision systems	Management training and development costs	training costs	Measures	total
	20	100	0.33	0.07
	Developing supervision systems			
	Communication development costs and communication	administrative costs	Measures	total
	-	-	0.33	0.33

Activate Windows  
 Go to Settings to activate

🏠 Governance and risk management
🏠 Business ethics
🏠 Human rights and quality of life
🏠 Results screen

From the previous screen, it is clear how the information system processes the data entered into it in the light of relative importance, information and measures are produced, and within the framework of the first element of the fifth dimension, the values of each measure of this element are clear, and so on for the rest of the elements for this dimension.

#### 5-4-2 Results of all Factors

The results of the remaining elements of the fourth dimension can now be presented together, as follows

Human rights and quality of life	0.130	Healthcare	0.198
		Participation in public life	0.143
		Addressing corruption	0.224
		Physical and moral working conditions	0.145
		Balance between personal and professional life	0.198

From the previous screen, it is clear that:

- The measure of the integrated **healthcare** element through three measures weighted by relative weights reached 19.8%.
- The measure of the integrated **participation in public life** element through three measures weighted by relative weights reached 14.3%.
- The measure of the integrated **addressing corruption** element through three measures weighted by relative weights reached 22.4%.
- The measure of the integrated **physical and moral working conditions** element through three measures weighted by relative weights reached 14.5%.
- The measure of the integrated **balance between personal and professional life** element through three measures weighted by relative weights reached 19.8%.

## 6- Research Conclusion

This research presented a detailed model for measuring the various dimensions of CSV performance, which contribute to the value for all kinds for stakeholders. This research deals with the importance of measuring performance, as well as the importance and role of this measurement in providing appropriate accounting information for making various economic decisions. Accounting for CSV performance and reporting is one of the most difficult treatments, that pose a challenge to business firms. The process of measuring and communicating CSV performance to internal and external stakeholders is very difficult. To what extent is the firm concerned with identifying CSV issues and analyzing their strategic compatibility with goals

In order to provide an accurate measurement of CSV performance that effectively contributes to the creation of shared value, this measurement must be based on technological developments in the field of evaluating the performance of firms, and based on the ability to rely on non-financial information and translate it into quantitative measures that are easy to understand and compare, and in light of the new conditions in which it is carried out. Closely monitored and required to provide more information for transparency, firms are responsible for meeting the needs of both shareholders and all other stakeholders to continue their existence.



.For all this, this research presents a proposed quantitative model based on many accounting indicators to measure CSV. This research also presents a model for measuring, strategic direction, economic, social, environmental, and quality of life value. In order to improve the accuracy of accounting measurement, an accounting information platform was developed with the various dimensions of the strategic performance of CSV, with the aim of measuring performance in an electronic digital way that reduces errors and facilitates the process of accounting disclosure of measurement and leads to support for transparency, accuracy and comparability.

The scientific contribution of this research is represented in its presentation of this digital accounting system that measures the strategic performance of CSV. Worldwide measurement and support for comparability and accurate quantitative measurement. Scientific evidence is also represented in the results of the applied study that was conducted on the health care sector and showed several results, the most important of which is that firms disclose many indicators of CSV performance, but in a descriptive, non-quantitative and non-comparable way.

It was not possible to reach many of the indicators included in this system, as the study found The Applied Institute also indicates that establishments need more attention to the performance of CSV activities and need methods, methods and tools that enable them to measure the dimensions of the strategic performance of CSV in preparation for disclosure in accordance with the requirements and standards of local and global disclosure. Countries and governments are required to encourage firms that respond to the provision of shared value, and there are still many outstanding issues in the field of measuring CSV that require researchers to develop more appropriate tools, methods for measuring and disclosing the value provided to all parties so that we all share the value and achieve the quality of life that we aspire to.

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Stephanie Moser<sup>1</sup> and Silke Kleinhüchelkotten (2018) Good Intentions, but Low Impacts: Diverging Importance of Motivational and Socioeconomic Determinants Explaining Pro-Environmental Behavior, Energy Use, and Carbon Footprint *Environment and Behavior, Vol. 50(6) 626– 656.*

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### Attachment




Arab Republic of Egypt  
Ministry of Communications  
and Information Technology



Information Technology Industry  
Development Agency  
Intellectual Property Rights Office

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**Software Deposit certificate**  
 Deposit No. / Registration: 4312  
 Date of deposit / registration: 16 April 2023  
 Signature of Intellectual Property Rights manager  


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 Work Type: Computer Program  Data base  Website   
 Work Description: **The SSPS system provides many measures that together contribute to measuring the strategic performance of sustainability. It is a system equipped with seven dimensions of sustainability. Each dimension includes five elements. Each element is measured by three measures, which provides a measure of the value provided to all stakeholders.**  
 Programming language used: **Flutter, Java**  
 The date of the first publication for the work:- State: - City: -  
 Previous deposit Number: - Date: -

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