

Table S1: Survey Scale Items.

Likert scale (1: Strongly Disagree – 7: Strongly Agree)

Latent Variables	Items	Scale	Source
Accounting System	AS1	An effective accounting system provides a valuable tool for managing the organization's sustainability performance.	[11,34]
	AS2	An effective accounting system facilitates the identification of cost-saving opportunities related to sustainability initiatives.	
	AS3	Reports generated by the effective accounting system provide clear and comprehensive information on sustainability performance	
	AS4	Effective accounting system facilitates the tracking of progress towards sustainability goals.	
ICS	ICS1	Management regularly reviews the effectiveness of the company's internal control system for sustainability.	[22]
	ICS2	My company conducts periodic assessments of its sustainability performance.	
	ICS3	The board of directors receives regular updates on the company's sustainability performance and risks.	
	ICS4	My company takes corrective action to address any identified weaknesses in its sustainability controls.	
	ICS5	My company has a clear structure for reporting sustainability concerns.	
Reporting Method	RM1	The financial reports provide a clear picture of the company's impact on all stakeholders, not just shareholders.	[5]
	RM2	The financial reporting methods used for sustainability are well-defined and consistently applied.	
	RM3	The financial reports include metrics beyond financial performance, such as social and environmental impact.	
	RM4	Our financial reports combine financial, social, and environmental information into a cohesive narrative.	
SCG	SCG1	My company sets clear and measurable sustainability goals aligned with long-term strategy.	[33,14,57]
	SCG2	Management is held accountable for achieving the company's sustainability goals.	
	SCG3	My company listens to and responds to stakeholder concerns about sustainability.	
	SCG4	My company regularly engages with stakeholders on sustainability issues.	
	SCG5	My company collaborates with stakeholders on sustainability initiatives.	
Stakeholders Involvement	SI1	We have clear channels for stakeholder feedback on sustainability performance.	[33,14,57]
	SI2	Stakeholder concerns are effectively integrated into decision-making processes related to sustainability.	
	SI3	Stakeholders are informed about the organization's sustainability performance.	
	SI4	Stakeholders are involved in collaborative efforts to improve sustainability performance.	
Transparency Policy	TP1	My company's accounting policies are clear and easy to understand.	[33,14,57]
	TP2	My company discloses all relevant information about its environmental and social impacts.	
	TP3	I am confident that the company is transparent about its financial and non-financial performance.	
	TP4	My company's financial statements accurately reflect its sustainability performance.	