

Sustainability Awareness Development as a Driving Force for Guiding Academic Accountants and Auditors to Achieve Entrepreneurial Prosperity through the Mediating Role of Opportunity Related Absorptive Capacity: An Applied Study

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Abstract: The current research aims to identify the role of Sustainability Awareness Development (SSC) across its dimensions (environmental awareness, social awareness, economic awareness) in achieving entrepreneurial prosperity (ENPR), through the mediating role of Opportunity Related Absorptive Capacity (ORAC) with its dimensions (acquisition, assimilation, transformation, exploitation) among a sample of academic accountants from a group of university professors holding master's and doctoral degrees only, in addition to accountants and auditors distributed in the public universities of the Middle Euphrates region (Diwaniya, Najaf Al-Ashraf, Karbala, Al-Muthanna, and Babylon). The research problem is articulated in an important question stating: What is the role of SSC as a driving force in guiding academic accountants and auditors (AAA) towards achieving ENPR through the mediating role of ORAC among the concerned sample?, In order to achieve the research objective and address the stated problem, the study relied on the questionnaire as an applied method to measure the level of variables involved in the research, based on which several hypotheses were formulated. In collaboration with the Iraqi Association of Accountants and Academics, (350) questionnaires were distributed, of which (315) were returned, with (8) damaged questionnaires, and (307) valid for analysis, indicating that the response rate for the research sample was (87.71%). For data analysis, the statistical packages of (SPSS & AMOS.V.29) were adopted to extract the required outputs. Based on these outputs, the research presented several results, the most significant of which is the presence of a significant correlation between the development of sustainability awareness, ORAC, and ENPR, in addition to the presence of an indirect effect of the development of sustainability awareness on ENPR through the mediating role of ORAC, The research also presented several recommendations, the most important of which is the need for AAA to focus on harnessing ORAC to build a positive awareness of sustainability in

order to achieve ENPR. This requires a comprehensive empathetic of the vision of AAA as a pouring force to enhance their competences and contributions towards providing pertinent capabilities for Acquisition, Assimilation, Transformation, Exploitation to achieve optimistic ENPR in their required operations and activities.

Key words: Sustainability Awareness (SSC), Entrepreneurial Prosperity (ENPR), Opportunity Related Absorptive Capacity (ORAC), Academic Accountants and Auditors (AAA).



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1. Introduction

Sustainability represents an important support in modern and contemporary cultures due to its significant role in attaining a balance between economic, social and environmental stresses (de Almeida Barbosa Franco et al., 2024). Within this setting, AAA production a vital role as a driving force in steering institutions towards adopting sustainable practices to ensure the achievement of innovation and ENPR (Tian et al., 2024). This, in turn, highlights the role of levitation awareness of sustainability as a driving strength and active agent for improving organizational performance and structure ORAC by enhancing the orientation towards sustainability (Makhloufi et al., 2024).

The process of levitation awareness about sustainability necessitates a deep understanding of ORAC, primarily concentrating on the organisation's ability to integrate, invest in, transform, and Acquisition new information pertinent to sustainability (Cheng et al., 2025). By developing the skills and competences of AAA, the volume of any organisation can be improved by recognizing sustainable chances available to them (Rumasukun, 2024), and then Exploitation in them professionally and efficiently. ORAC play an significant role in the success of innovative processes, particularly regarding the abilities and skills of AAA by supervisory them towards attaining sustainable institutional objectives (Kastelli et al., 2024).

Thus, the sustainability awareness development of is not only founded on accomplishing good financial and accounting performance, but extends beyond that to cover the enhancement of the organisation's status and reputation, thereby generating added value for both themself and society. Through collaboration between AAA, acceptable and optimistic results can be attained by contributing to the elevation of creativity and sustainable development (Baah et al., 2021). Institutions that rely on accepting sustainable strategies in their processes hold significant importance in grabbing the best opportunities for achievement, growth, and steadiness in the employment market (Ismanto & Trisatyawati, 2025). This, in turn, leads to ENPR. Hence, the present research aims to highpoint the exploration of the relationship between sustainability awareness development as a heavy force for guiding AAA to realizing ENPR through the mediating role of ORAC, thus contributing to structure academic and scientific sympathetic for the concerned colleges in the Middle Euphrates area.

2. Theoretical Background and Hypothesis Development

2-1 Sustainability Awareness Development

Enhancing sustainability awareness among investigators and academics requires a deep understanding of the interconnections between human actions and ecosystems, and the effective promotion of sustainable performs through academic effort (Heaton, 2018). This involves integrating sustainability values into research methodologies, promoting interdisciplinary

methods, and encouraging consciousness of environmental, social, and economic impacts (Baugher et al., 2016). Researchers are absorbed on contributing knowledge that augments policies and stimulates action near achieving long-term ecological balance and social impartiality (Tripathi & Kapoor, 2024). This process also comprises self-reflection on environmental influence, advancing learning, and engaging by local communities to stand-in sustainable values and behaviors (Bhukya, 2022).

The integration of environmental, social, and governance factors into financial reporting, decision-making, and auditing processes should be emphasized to increase sustainability awareness among accountants and academic auditors (Cao & Chen, 2021). The achievement is made by instructing employees, professionals, and stakeholders on the impact of sustainability on financial performance, risk management, and long-term value creation (Nurramadhani et al., 2024). To achieve sustainability, individuals and institutions must gain a better understanding and appreciation of the role sustainability plays in financial, social, and environmental sustainability (Abbas et al., 2024). The process of incorporating it into accounting and auditing practices (Ganatsios et al., 2021). Promoting transparency, accountability, and achieving long-term development is made possible thanks to its pivotal role (Manchanda et al., 2023). also indicated that (Da Silva et al., 2024) By incorporating sustainability disclosures into financial statements, SSC promotes transparency and accountability, and encourages institutions to adopt sustainable practices by setting reporting standards. Their job is to conduct research that identifies best practices and raise public awareness about sustainability risks (Gulzar et al., 2023), And it supports the change to responsible commercial models that prioritise environmental fitness, social justice, and economic resilience (Mansour et al., 2024).

The integration of non-financial factors like environmental and social risks into financial analysis and evaluation processes can be achieved through awareness of sustainability (Bhujel & Joshi, 2023). Understanding these factors can help accountants and auditors provide more accurate and comprehensive reports and data, which in turn helps decision-makers make more sustainable choices and mitigate environmental and social changes risks (Ovais, 2023).

Based on the debate mentioned earlier, the improvement in sustainability awareness can be quantified using (Manchanda et al., 2023), Accounting and auditors' understanding and reflection on how economic activities impact the environment is reflected in environmental awareness through three dimensions: natural resource consumption, pollution, climate change, and biodiversity deterioration (Lestari et al., 2022). It recognizes the significance of protecting the environment as part of the institution's social and ethical responsibilities (Altassan et al., 2023). The acknowledgment of the role accountants and auditors play in serving society is what social awareness means (Alzghoul et al., 2024), meeting its needs, addressing issues, improving living conditions, reducing social disparities, and enhancing the social responsibility of institutions is crucial (Tan et al., 2024). Institutions are motivated to adopt practices that promote resource utilization efficiency, waste reduction, and investment in projects that support long-term economic development by economic awareness (Da Silva et al., 2024). By achieving a balance between profitability and sustainable growth, accountants and auditors contribute to reinforcing the concept of economic responsibility, which in turn supports the well-being of communities and fosters economic stability (Cao & Chen, 2021).

2-2 Opportunity Related Absorptive Capacity

Knowledge management and innovation are closely tied to the ability of an organization to absorb, understand, expand, and utilize new knowledge, which are considered important concepts, The objective is to maximize the benefits from available opportunities and attain sustainable development, whether internally or externally (Saemundsson & Candi, 2017). The organizations' capacity to learn, absorb, and apply external knowledge can be reflected in these capacities, which can help them improve their performance and strengthen their competitive capabilities (Patel,

2019). Noted that (Petti et al., 2020) organisations' skill to leverage opportunities obtainable by the external environment, whether technological, marketplace or organisational opportunities, is eased through their internal competences of knowledge, skills, and capitals.

According to literature, absorption capacities are the capacity of an organization to learn and utilize opportunities from its environment, and they are essential for achieving innovation, adaptability, and sustainable growth. Organizations rely on them as the foundation for maintaining competitive excellence and effectively engaging with global changes (Fan et al., 2024). ORAC is a term used to describe the ability to create innovations using information technology and systems engineering components, by integrating and utilizing organizational knowledge in different ways, which enhances its organizational value (Zou et al., 2018). Defined it (Arndt et al., 2023) as a set of procedures and processes that allow an organisation to recognise, assess, purchase, and assimilate external knowledge in order to change it into new information that can be exploited and utilised. This is to achieve organisational objectives, while the researcher opinions it as the organisation's capability to observe and comprehend its need for outside knowledge, assimilate it, familiarize it, and apply its Exploitation in accordance with its resources and capabilities in a method that improves its modest capacities.

The importance of ORAC for organisations with great absorptive dimensions lies in their greater ability to determine new opportunities and speedily adapt their strategies, thereby granting them a competitive benefit in the market (Lim & Ok, 2023). ORAC helps process and production integrate new knowledge, enhancing innovation, and producing products and services that meet market needs more sustainably (Elbaz et al., 2018). Their ability to acquire knowledge and learn from the environment makes them less likely to fail or lose as they are more prepared and in charge of change (Chen et al., 2020). In light of the above contention, ORAC can be measured according to (Patel, 2019) through four dimensions, that is to say, Acquisition, which refers to the organisation's ability to pinpoint and acquire knowledge given rise externally, which is vital for its operations (Hughes et al., 2014). Interaction with external units can lead to the acquisition of this knowledge, and it also emphasizes the importance of recognizing the value of this new knowledge and its intellectual attachment (Kastelli et al., 2024). Assumption is the term used to describe how an organization accesses, analyzes, processes, interprets, and understands information from external sources (Hughes et al., 2014). The assimilation of that knowledge requires individuals to comprehend all newly acquired external information and connect it to the existing knowledge base within the organization. The organization's ability to innovate and compete can be enhanced by acknowledging the individuals' ability to learn and comprehend newly acquired external knowledge, as well as validate existing processes and methods of work (Kastelli et al., 2024). Transformation represents the conversion of knowledge into the organisation's ability to develop and improve routines and tasks that facilitate the integration of current knowledge with acquired or absorbed knowledge (Hughes et al., 2014). This is achieved by adding, modifying, or simply reinterpreting knowledge in a different manner. Hence, the organisation's capability lies in identifying two seemingly incompatible sets of information and integrating them to arrive at a new framework that represents the ability of this transformation, which arises from the process of dual linkage (Kastelli et al., 2024).

Finally, Exploitation refers to the organization's ability to apply new external knowledge to achieve its current organisational objectives (Hughes et al., 2014), as well as to the routine procedures that enable the organisation to redefine and expand its existing capabilities and leverage them, or to create new capabilities by combining the acquired and tacit knowledge within the organisational processes. This relies on the organisation's absorptive capacity and the type of knowledge environment available to it (Kastelli et al., 2024). **From this, several hypotheses can be formulated:**

H1: The increased interest of AAA in SSC affects the ORAC, and the following results:

H1-1: The increased interest of AAA in developing environmental awareness affects the ORAC in its dimensions (Acquisition, Assimilation, transformation, Exploitation).

H1-2: The increased interest of AAA in developing social awareness affects the ORAC in its dimensions (Acquisition, Assimilation, transformation, Exploitation).

H1-3: The increased interest of AAA in developing economic awareness affects the ORAC in its dimensions (Acquisition, Assimilation, transformation, Exploitation).

2-3 Entrepreneurial Prosperity

Entrepreneurial projects' success and sustainable development are reflected in ENPR, a concept. It goes beyond short-term profits and encompasses the economic, social, and creative development of both the project and the entrepreneur themselves (Ali et al., 2023). This concept need the use of data analysis tools and financial record to assess the magnitude to which strategic goal are achieved and ensure that the project subsidizing sustainable development and maintains a long-term competitive benefit (Mora et al., 2020). The project's impact on the local community and environment is measured by measuring key performance indicators, such as growth rates, profitability, innovation, and financial sustainability (Rafindadi & Yusof, 2014). The ability of an organization to create and develop successful and sustainable entrepreneurial projects, which contribute to driving local economies and adding value for society as a whole, is reflected in ENPR (Malik & Audu, 2023). ENPR demands sustainable economic growth (Kiradoo, 2023), which is built upon long-term strategies that ensure long-term continuity and profitability, rather than solely on short-term opportunities (Iskamto et al., 2024).

From this, several suggestions can be formulated:

H2: The increased interest of AAA in the research sample in absorptive capabilities related to opportunities affects ENPR. The following results emerge from this:

H2-1: The increased interest of AAA in the research sample in Acquisition capabilities affects ENPR.

H2-2: The increased interest of AAA in absorptive capabilities affects ENPR.

H2-3: The increased interest of AAA in transformative capabilities affects ENPR.

H2-4: The increased interest of AAA in Exploitation capabilities affects ENPR.

2-4 Relationship Between Variables

The conceptual relationship between the research variables focuses on understanding the interaction between the internal pillars of the organisation in order to direct its capabilities towards building an internal environment that supports the development of sustainability awareness and ENPR by identifying the mechanisms that AAA can adopt to improve their internal capacities in relation to Exploitation in Assimilation capacities linked to opportunities (Akhtar et al., 2024; Abid et al., 2025), which necessitates that organisations understand the fundamental principles underlying sustainability in order to integrate their capabilities and direct them as a driving force for making financial decisions that contribute to fostering innovation and sustainable growth (Sánchez-García et al., 2024).

On another note, ORAC play an important role as a mediating variable in mediate AAA to Acquisition, comprehend, convert, and invest available awareness and direct it towards obtaining sustainable opportunities in the trading, which demand the adoption and development of new strategies aimed at foster sustainable ENPR (Ahachmi et al., 2025). To achieve ENPR, it is important to improve the relationship between these variables and build a precise understanding of the relationship between raising awareness of sustainability and ORAC. Thus, there are multiple hypotheses that can be developed:

H3: The increased interest of AAA in the research sample in SSC affects ENPR through the mediating role of ORAC, and Figure (1) illustrates the hypothesised framework of the research.

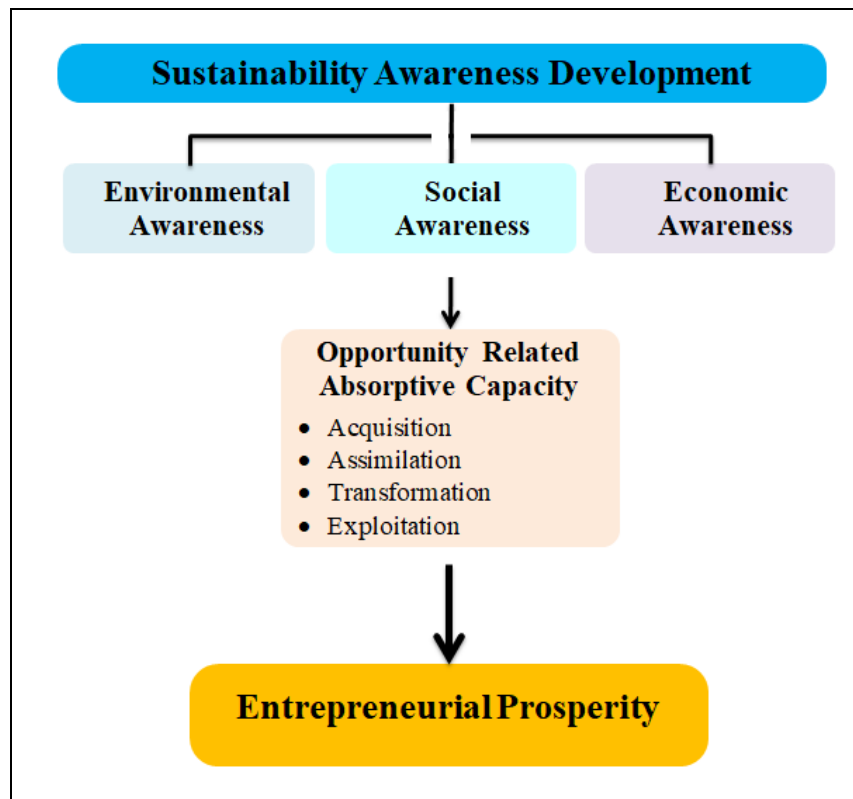


Figure (1) Hypothetical Research Diagram

Source: Prepared by the Researchers

3. Research Methodology

3-1 Research Problem

Sustainability represents one of the essential pillars in the current era due to its significant role in guiding AAA in universities towards supporting environmental, economic, and social awareness in a manner that creates a balance among them. Accordingly, most educational institutions and universities face a major issue regarding how to enhance sustainability awareness among AAA to make financial, managerial, and accounting decisions that achieve their ENPR without creating any environmental, social, or economic impacts. Herein lies the role of ORAC to support the abilities of AAA in Acquisition, Assimilation, Transformation, Exploitation new knowledge to improve organisational performance. Therefore, by enhancing awareness of sustainability as a driving force for guiding AAA, it is possible to develop their skills in achieving ENPR through absorptive capabilities linked to opportunities, which contributes to achieving a balance between environmental, economic, and social objectives. Hence, the study addresses an important question: what is the role of SSC as a driving force in guiding AAA towards achieving ENPR through the mediating role of ORAC within the concerned sample? This question leads to several sub-questions:

- a. Is there an impact of SSC on the ORAC of the AAA in the research sample?
- b. Is there an impact of ORAC on ENPR among the AAA in the research sample?
- c. What is the nature of SSC as a driving force guiding AAA to achieve ENPR through the mediating role of ORAC?

3-2 The Importance of the research

The topic of SSC is becoming increasingly important in light of the environmental, social, and economic challenges currently facing the world. AAA are considered important resources that help organise and guide public universities towards adopting sustainable practices in order to achieve ENPR in their operations based on absorptive capacities linked to opportunities. This places AAA as a priority in developing institutional strategies, both financially and intellectually, in a manner that aligns with the goals these educational institutions aim to achieve, contributing to the building and realisation of a noticeable improvement in their overall performance. Thus, the importance of research is evident in the following areas:

- a. Understanding the mediating role played by ORAC through SSC to achieve ENPR by enhancing the capabilities of employees to absorb and develop knowledge.
- b. Better capitalizing on modern trends related to Exploitation in sustainable opportunities, which enhances the competitiveness of AAA.
- c. Improving the capabilities of the AAA studied to transform and direct institutions toward innovation in their financial, administrative, and accounting practices, thus achieving ENPR.

3-3 The Objectives of the Research

The research generally aims to identify the role of SSC across its dimensions (environmental awareness, social awareness, economic awareness) in achieving ENPR, through the mediating role of ORAC with its dimensions (acquisition, assimilation, transformation, Exploitation) among a sample of academic accountants consisting of university professors holding master's and doctoral degrees only, in addition to auditors, distributed across the public universities of the Middle Euphrates (Diwaniyah, Najaf, Karbala, Muthanna, Babylon). Additionally, the research aims to achieve the following:

- a. Determining the impact of SSC on ORAC among the AAA in the research sample.
- b. Demonstrating the impact of ORAC on ORAC among the AAA in the research sample.
- c. Identifying the nature of SSC as a driving force guiding AAA to achieve ORAC through the mediating role of ORAC.

3-4 Research Measures

The research adopted the questionnaire tool as a mechanism for collecting the necessary data about AAA to determine the level of (sustainability awareness development, Opportunity related absorptive capacity, Entrepreneurial Prosperity). The SSC was measured through three dimensions: (environmental awareness, social awareness, economic awareness, based on the scale of (Manchanda et al.,2023). Meanwhile, the research focused on measuring the ORAC through four dimensions: (sensing, processing, Transformation, Exploitation), based on the scale of (Patel,2019). The ENPR variable was measured as a one-dimensional variable using the scale of (Ali et al.,2023), and Table 1 illustrates the research axes.

Table (1) Summary of Research Indicators and Variables

variants	Dimensions	No.	Cod		Cronbach Alpha		Source
Sustainability Awareness Development	Environmental Awareness	9	Env-Sc	SSC	0.887	0.875	Manchanda et al.,2023
	Social Awareness	9	Soc-Sc		0.795		
	Economic Awareness	9	Eco-Sc		0.798		

Opportunity related absorptive capacity	Acquisition	6	Acq-Oa	ORAC	0.808	0.916	Patel,2019
	Assimilation	3	Ass-Oa		0.813		
	Transformation	6	Era-Oa		0.880		
	Exploitation	6	Exp-Oa		0.887		
Entrepreneurial Prosperity	One-dimensional	4	ENPR		0.817		Ali et al.,2023

It is evident from Table (1) that the tool used to measure the level of research variables and the adopted dimensions is characterised by stability and relative balance with the opinions of the research sample, which has contributed to achieving a positive reliability of (0.875) for the variable of SSC, (0.916) for the Assimilation capacities related to opportunities, and (0.817) for ORAC, indicating that all parameters and outputs of the research are consistent with the responses of AAA involved.

3-5 Research Sample

The research community of academic accountants consists of a group of university professors holding master's and doctoral degrees only, in addition to certified public accountants, distributed across the governmental universities of the Middle Euphrates (Diwaniya, Najaf Ashraf, Karbala, Al-Muthanna, and Babil). The research focused on using random sampling to collect the necessary data for the targeted sample, and to distribute the sample in a manner that aligns with the objectives of the research community, the equation (Hair, 2014; 101) was adopted which states that:

sample size = number of questionnaire items * 5 + a safety margin of (10%).

Therefore, the appropriate sample is:

Sample size = $52 * 5 + (260 * 10\%) = 260 + 26 = 286$ accountants and auditors.

In cooperation with the Iraqi Accountants and Academics Syndicate, (350) questionnaires were distributed, of which (315) were returned, comprising (8) damaged questionnaires and (307) valid questionnaires for analysis. This means that the response rate for the research sample was (87.71%).

3-6 Statistical Methods

The research adopted a range of relevant statistical methods, including (the mean, standard deviation, coefficient of variation, reliability (Cronbach's alpha), correlation coefficient, coefficient of determination, and critical value). To extract the results, statistical packages from the programs (SPSS & AMOS V.29) were utilised.

4. Results

4-1 Moderation Test

The results of table (2) indicate that the data related to the variables and dimensions of the study do not conform to the normal distribution test, as the p-value is higher than (0.05). This suggests that the alternative hypothesis, which posits that the data included in the analysis do not conform to the normal distribution test, is rejected, while the null hypothesis, which asserts that the data included in the analysis do conform to the normal distribution test, is accepted. Therefore, it can be concluded that the results presented by the research can be generalised to the studied population.

Table (2) Moderation Test

Variants	Kol-Smi	Sig.	Variants	Kol-Smi	Sig.	Variants	Kol-Smi	Sig.
Env-Sc	0.092	0.080	Acq-Oa	0.099	0.074	ENPR	0.120	0.148
Soc-Sc	0.071	0.074	Ass-Oa	0.101	0.126			
Eco-Sc	0.061	0.104	Era-Oa	0.159	0.078			
SSC	0.085	0.094	Exp-Oa	0.110	0.079			
			ORAC	0.119	0.067			

4-2 Statistical Description

The results of Table (3) indicate that the variable of SSC achieved an overall mean of (3.18) and a standard deviation of (0.35), resulting in a coefficient of variation of (11%). This prioritisation is likely due to the interest of AAA in the economic awareness dimension (Eco-Sc), which obtained a low coefficient of variation of (10%), achieving an average of (3.30) and a standard deviation of (0.34). In contrast, Soc-Sc was the last dimension, boasting a 15% coefficient of variation and an average of 3.10, along with a standard deviation of 0.45. It can be seen that economic awareness is emphasized more than social awareness, which highlights the need to improve social awareness to achieve a better balance in sustainability concepts.

In Table 3, it was found that ORAC had a total arithmetic mean of (3.25) and a standard deviation of (0.40), leading to a coefficient of variation of (12%). The Exploitation dimension (Exp-Oa) is the priority given by AAA, with a low coefficient of variation of 14% and arithmetic mean of (3.33) and a standard deviation of (0.46). The Assimilation dimension was the final one, with an arithmetic mean of (3.23) and a standard deviation of (0.54), and it achieved a high coefficient of variation of (17%) with an arithmetic means and a standard deviation. The importance of absorptive capacities is reflected in the emphasis on the Exploitation dimension, To ensure better opportunity exploitation, it is necessary to improve awareness and application in this area due to the significant variation in the Assimilation dimension.

The variable ORAC was found to have an overall mean of (3.45) and a standard deviation of (0.27) in Table 3, which resulted in a coefficient of variation of (8%). It is possible that AAA has a preference for ENPR4, which has a low coefficient of variation of 14% and a mean of (3.73) and a standard deviation of (0.52). The last item on the list, item ENPR3, had a high coefficient of variation of 22%, with a mean of 3.07 and a standard deviation of 0.69. The importance of enhancing innovation Exploitation is highlighted as item four is emphasized as a key element in ORAC. Item three needs more attention to address the differences in opinions, which could lead to better responses to entrepreneurial ideas.

Table (3) Statistical Description of Research Variables

No.	Mean	S.D	C.V	No.	Mean	S.D	C.V	No.	Mean	S.D	C.V
Env-Sc1	3.05	0.84	28%	Eco-Sc2	3.43	0.61	18%	Era-Oa1	3.54	0.75	21%
Env-Sc2	3.00	0.82	27%	Eco-Sc3	3.23	0.74	23%	Era-Oa2	3.31	0.69	21%
Env-Sc3	3.32	0.62	19%	Eco-Sc4	2.99	0.70	23%	Era-Oa3	3.49	0.74	21%
Env-Sc4	3.25	0.84	26%	Eco-Sc5	3.35	0.71	21%	Era-Oa4	3.06	0.77	25%
Env-Sc5	2.90	0.81	28%	Eco-Sc6	3.27	0.57	17%	Era-Oa5	3.11	0.72	23%
Env-Sc6	3.36	0.66	20%	Eco-Sc7	3.48	0.64	18%	Era-Oa6	3.37	0.76	22%

Env-Sc7	3.19	0.68	21%	Eco-Sc8	3.34	0.61	18%	Era-Oa	3.31	0.48	15%
Env-Sc8	2.91	0.71	25%	Eco-Sc9	3.36	0.78	23%	Exp-Oa1	3.23	0.67	21%
Env-Sc9	3.16	0.80	25%	Eco-Sc	3.30	0.34	10%	Exp-Oa2	3.21	0.73	23%
Env-Sc	3.13	0.44	14%	SSC	3.18	0.35	11%	Exp-Oa3	3.18	0.77	24%
Soc-Sc1	2.93	0.65	22%	Acq-Oa1	3.32	0.68	21%	Exp-Oa4	3.75	0.57	15%
Soc-Sc2	3.14	0.70	22%	Acq-Oa2	3.21	0.65	20%	Exp-Oa5	3.26	0.76	23%
Soc-Sc3	3.08	0.78	25%	Acq-Oa3	3.09	0.71	23%	Exp-Oa6	3.33	0.67	20%
Soc-Sc4	2.89	0.69	24%	Acq-Oa4	2.98	0.74	25%	Exp-Oa	3.33	0.46	14%
Soc-Sc5	3.15	0.64	20%	Acq-Oa5	3.22	0.79	25%	ORAC	3.25	0.40	12%
Soc-Sc6	3.14	0.73	23%	Acq-Oa6	2.97	0.55	19%	ENPR1	3.41	0.61	18%
Soc-Sc7	3.07	0.71	23%	Acq-Oa	3.13	0.47	15%	ENPR2	3.60	0.62	17%
Soc-Sc8	3.08	0.83	27%	Ass-Oa1	3.30	0.61	18%	ENPR3	3.07	0.69	22%
Soc-Sc9	3.41	0.69	20%	Ass-Oa2	3.21	0.83	26%	ENPR4	3.73	0.52	14%
Soc-Sc	3.10	0.45	15%	Ass-Oa3	3.20	0.79	25%	ENPR	3.45	0.27	8%
Eco1	3.24	0.62	19%	Ass-Oa	3.23	0.54	17%				
Note: Research tests are represented by the following, Standard Deviation (S.D), Coefficient of Variation (C.V)											

4-3 Hypothesis Testing

To test the hypotheses, it is essential to first measure the strength of the correlation between the variables involved in the analysis. Table (4) illustrates a significant correlation between the development of sustainability awareness and the absorptive capacities associated with opportunities, with a value of (0.743). Meanwhile, the strength of the correlation between the development of sustainability awareness and ORAC was measured at (0.489), and the correlation strength between the absorptive capacities linked to opportunities and ORAC was (0.658). Additionally, the correlation strength between internal dimensions of the research ranged from (0.403) between the social awareness dimension (Soc-Sc) and the absorptive dimension (Ass-Oa) to (0.733) between the economic awareness dimension (Eco-Sc) and the transformation dimension (Era-Oa). This indicates that the development of sustainability awareness and the absorptive capacities associated with opportunities represent the essential pillars through which ORAC can be built. Thus, the development of sustainability awareness and the absorptive capacities associated with opportunities form the foundation for fostering ORAC. Consequently, AAA at universities in the middle Euphrates region need to enhance these aspects to develop effective strategies that promote innovation and entrepreneurial growth.

Table (4) Correlation Matrix

	Env-Sc	Soc-Sc	Eco-Sc	SSC	Acq-Oa	Ass-Oa	Era-Oa	Exp-Oa	ORAC	ENPR
Env-Sc	1									
Soc-Sc	.789**	1								
Eco-Sc	.633**	.720**	1							
SSC	.910**	.927**	.852**	1						
Acq-Oa	.559**	.660**	.662**	.678**	1					
Ass-Oa	.561**	.403**	.591**	.574**	.635**	1				
Era-Oa	.619**	.697**	.733**	.747**	.793**	.696**	1			
Exp-Oa	.515**	.543**	.595**	.602**	.645**	.641**	.697**	1		
ORAC	.646**	.655**	.738**	.743**	.876**	.858**	.910**	.850**	1	
ENPR	.477**	.375**	.473**	.489**	.551**	.536**	.664**	.552**	.658**	1

Based on the results of Table (4), the research hypotheses can be tested, which are:

H1: The increased interest of academic accountants and auditors in the research sample in SSC affects the ORAC.

The results of Table (5) indicate that the increased interest of academic accountants and auditors in SSC has yielded an improvement in ORAC by (0.811), which achieved a standard error of (0.053), indicating that the critical value for this hypothesis reached (15.302), which is greater than (1.96). Furthermore, the development of sustainability awareness contributed to explaining (0.552) of the variance in absorptive capacities associated with opportunities, thus this hypothesis is accepted as a preliminary step for testing the indirect effect hypothesis represented in H3.

H2: The increased interest of academic accountants and auditors in the research sample in developing ORAC affects ENPR.

The results of Table (5) indicated that the absorptive capacities linked to opportunities contributed to an improvement of (0.512) in ORAC. This shows that an increase in absorptive capacities associated with opportunities by one unit leads to a development value of (51.2%) in ORAC, which results in a reduction of the standard error to (0.042), achieving a critical value equal to (12.190). Accordingly, the ORAC accounted for (0.434) of the variance in ORAC, thus accepting this hypothesis, which serves as a second step in testing the indirect effect hypothesis represented in H3.

H3: The increased interest of academic accountants and auditors in SSC affects ENPR through the mediating role of ORAC.

The results of Table (5) indicate that the hypothesis relationships **H1**, **H2** demonstrate the presence of an influence relationship between the development of sustainability awareness and the ORAC, as well as the influence of ORAC on ORAC respectively. This indicates a partial indirect influence among these variables. It is evident from Table (5) and Figure (2) that there is no direct influence of SSC on ORAC, as it obtained a critical value less than 1.96. To address this issue, a mediating variable represented by ORAC was adopted to enhance the relationship among these variables. It is clear that an improvement of one unit in the development of sustainability awareness contributes to building a driving force to guide academic accountants and auditors

towards achieving ORAC through the mediating role of ORAC, which accomplished a value of (0.783) in Acquisition, understanding, Transformation, Exploitation in available opportunities in the work environment to bring about a noticeable improvement in ORAC, It is evident that the development of sustainability awareness through the mediating role of ORAC contributed to an improvement of (0.612) in the variance square of ORAC, thus accepting hypothesis **H3**.

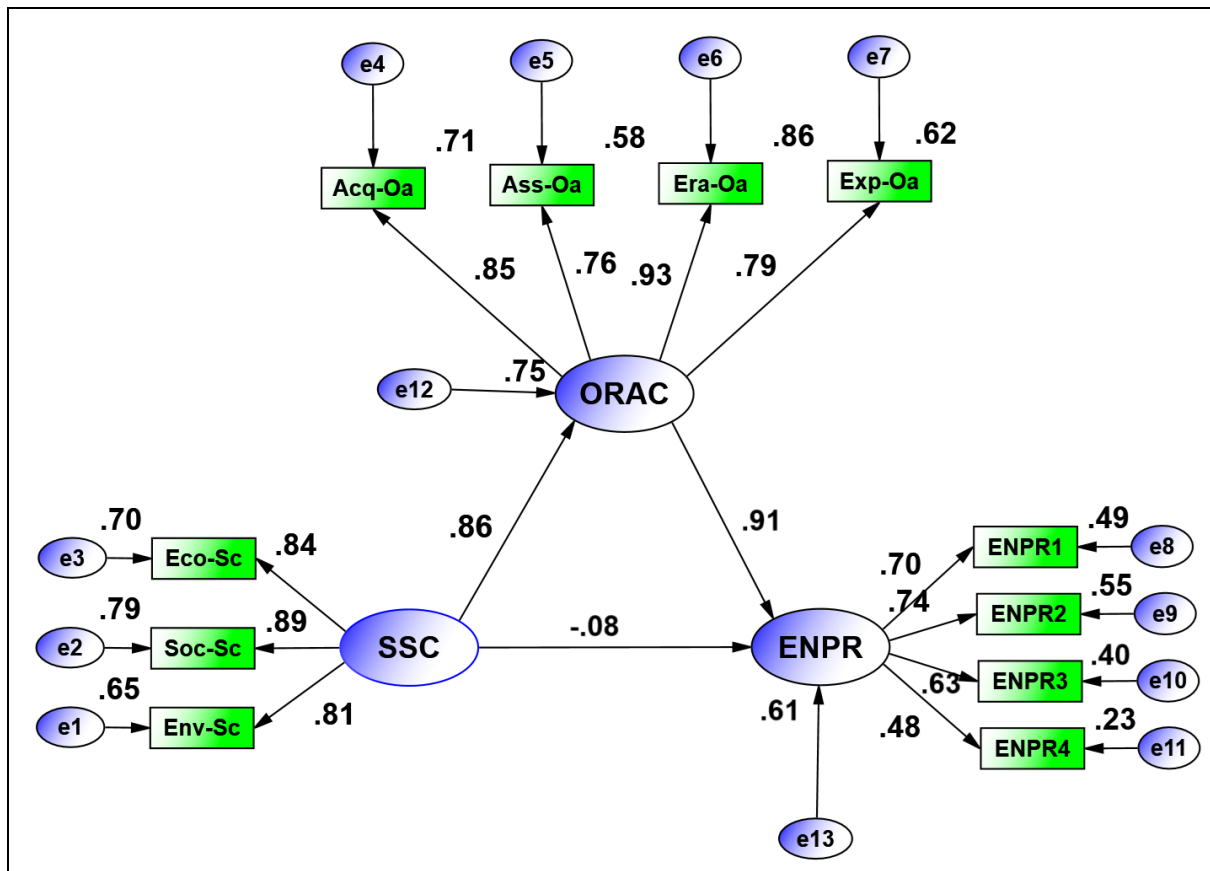


Figure (2) Standard model for the impact of SSC on ENPR through the mediating role of ORAC

Table (5) Standard results for the impact of SSC on ENPR through the mediating role of ORAC

Hypotheses	Path			Estimate	S.E	Z-value	R ²	Accepted/Rejected
H1	SSC	---	ORAC	0.811	0.053	15.302	0.552	Accepted
H1-1	Env-Sc	---	ORAC	0.609	0.071	8.577	0.600	Accepted
H1-2	Soc-Sc	---	ORAC	0.519	0.078	6.654		
H1-3	Eco-Sc	---	ORAC	0.829	0.055	15.073		
H2	ORAC	---	ENPR	0.512	0.042	12.190	0.434	Accepted
H2-1	Acq-Oa	---	ENPR	0.385	0.042	9.167	0.461	Accepted
H2-2	Ass-Oa	---	ENPR	0.337	0.038	8.868		
H2-3	Era-Oa	---	ENPR	0.456	0.037	12.324		
H2-4	Exp-Oa	---	ENPR	0.391	0.043	9.093	0.612	Rejected
H3	SSC	---	ENPR	-0.081	0.069	-1.174		Accepted
	SSC	---	ORAC	---	---	---		
			ORAC	---	---	---		
			ENPR	0.783	0.063	12.508		

Note: Note: The researcher used SPSS.V.29 to test H1, H2, while H3 was tested using AMOS.V.29.

5. Discussion of the results

5-1 Conclusions

1. There is a significant correlation between the development of sustainability awareness, the ORAC, and ORAC, in addition to an indirect effect of SSC on ORAC through the mediating role of ORAC.
2. Academic accountants and auditors are keen to develop their skills by adopting SSC through the training provided by relevant universities, aiming to enhance their ability to assess environmental, social, and economic performance, which contributes to making informed decisions.
3. Academic accountants and auditors focus on Exploitation in ORAC by analysing and interpreting sustainability-related information to improve the accuracy and objectivity of data and enhance its reliability, contributing to ORAC.
4. Academic accountants and auditors are committed to providing innovations and creativity that contribute to the development of continuous and sustainable solutions aimed at maintaining the improvement of financial and profit performance for the institutions they belong to.
5. The focus of academic accountants and auditors on attracting Exploitations and investors through the adoption of sustainable strategies enhances the image and status of the concerned universities, thereby boosting growth and development opportunities.
6. Academic accountants and auditors strive to mitigate risks by developing their capabilities in sustainability awareness and taking proactive steps to avoid crises and achieve financial stability, which in turn relies on absorptive capabilities linked to opportunities (Acquisition, Assimilation, Transformation, Exploitation).

5-2 Recommendations

In order to achieve success in the labour market and subsequently attain a balance between environmental and market demands, academic accountants and auditors in the concerned universities of the Middle Euphrates must focus on SSC and absorptive capacities linked to entrepreneurial opportunities and prosperity. This necessitates these universities to enhance their social responsibility and ensure compliance with relevant laws and regulations pertaining to sustainability. Accordingly, the current research presents several recommendations that academic accountants and auditors are expected to adopt, which include the following:

1. Academic accountants and auditors should concentrate on leveraging ORAC to foster a positive awareness of sustainability in order to achieve ORAC. This requires establishing a comprehensive understanding of the role of academic accountants and auditors as a driving force to enhance their capabilities and contributions towards providing relevant abilities related to Assimilation, assimilation, transformation, Exploitation to achieve positive ORAC in their operations and required activities.
2. The work of academic accountants and auditors at the relevant universities aims to integrate sustainability concepts to ensure a precise understanding of accounting and management practices, which requires the development of new capabilities to address environmental, social, and economic issues.
3. The interest of academic accountants and auditors in enhancing their capabilities related to scientific research on sustainability and absorptive capacities associated with opportunities is intended to support research projects that contribute to improved informed decision-making,

necessitating the development of modern models that enhance the understanding of these capacities and their application within the accounting sector.

4. Academic accountants and auditors organise a series of workshops, seminars, and training courses that directly work to improve their capabilities and skills associated with sustainability and the application of modern technology in the field of accounting and auditing.
5. Directing academic accountants and auditors in universities towards achieving strategic and specialised cooperation by establishing centres of excellence for promoting awareness of sustainability, which requires the provision of consultations and academic research aimed at improving sustainability, thereby supporting academic accountants and auditors in adopting sustainable practices and absorptive capacities linked to opportunities that will in turn lead to ORAC.
6. Encouraging academic accountants and auditors to invest in available educational resources in a manner that assists future generations in comprehending sustainability issues more swiftly, contributing to the development of international exchange and cooperation programmes that enhance the assurance of achieving desired objectives in the field of sustainability.

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