


A UNIVERSITY CONTROL SYSTEMS DEVELOPMENT USING THE STRATEGIC OF SUSTAINABILITY: SURVEY STUDY IN THE IRAQI PRIVATE UNIVERSITIES

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ARTICLE INFO	<u>ABSTRACT</u>
<p>Article history:</p> <p>Received 08 August 2022</p> <p>Accepted 10 November 2022</p>	<p>Purpose: The research aims to try to develop university monitoring systems based on sustainable development indicators, by formulating a proposed path for the possibility of integrating its dimensions within the strategy of the Iraqi private universities.</p> <p>Theoretical framework: The university's strategy is to fulfill its social responsibility towards society and the environment to achieve value for stakeholders associated with Iraqi universities in the long term.</p>
<p>Keywords:</p> <p>Sustainable Development; Control Systems; Private Universities.</p> <div data-bbox="172 958 480 1205" style="text-align: center;">  </div>	<p>Design/methodology/approach: The research sample they are final statements and financial reports issued by the Board of Supreme Audit for the number of private Iraqi universities; there are 30 universities. As well as management reports issued by the concerned authorities for universities in Baghdad for the Iraqi private universities in the capital for the period (2016.2017). The questionnaire was used as research tool;</p> <p>Findings: Non-application of international accounting and auditing standards in private Iraqi universities, which highlights the lack of preparation of long-term reports in private Iraqi universities for sustainable development in future.</p> <p>Research, Practical & Social implications: the sustainability report represents a structured presentation of the economic, environmental and social performance of the economic unit, thus helping to maximize the long-term value of the unit.</p> <p>Originality/value: Presenting a proposed path for the Iraqi private universities to develop university control systems by integrating the university's strategy with the sustainability strategy</p> <p>Doi: https://doi.org/10.26668/businessreview/2022.v7i4.e168</p>

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UM DESENVOLVIMENTO DE SISTEMAS DE CONTROLE UNIVERSITÁRIO UTILIZANDO A ESTRATÉGIA DE SUSTENTABILIDADE: ESTUDO DE PESQUISA NAS UNIVERSIDADES PRIVADAS IRAQUIANAS

RESUMO

Objetivo: A pesquisa visa tentar desenvolver sistemas de monitoramento universitário baseados em indicadores de desenvolvimento sustentável, formulando um caminho proposto para a possibilidade de integrar suas dimensões dentro da estratégia das universidades privadas iraquianas.

Estrutura teórica: A estratégia da universidade é cumprir sua responsabilidade social para com a sociedade e o meio ambiente a fim de alcançar valor para os interessados associados às universidades iraquianas a longo prazo.

Design/metodologia/abordagem: A amostra de pesquisa são declarações finais e relatórios financeiros emitidos pelo Conselho de Auditoria Suprema para o número de universidades privadas iraquianas; há 30 universidades. Além dos relatórios gerenciais emitidos pelas autoridades competentes para as universidades em Bagdá para as universidades privadas iraquianas na capital para o período (2016.2017). O questionário foi utilizado como ferramenta de pesquisa;

Conclusões: Não aplicação das normas internacionais de contabilidade e auditoria em universidades privadas iraquianas, o que destaca a falta de preparação de relatórios de longo prazo em universidades privadas iraquianas para o desenvolvimento sustentável no futuro.

Pesquisa, implicações práticas e sociais: o relatório de sustentabilidade representa uma apresentação estruturada do desempenho econômico, ambiental e social da unidade econômica, ajudando assim a maximizar o valor da unidade a longo prazo.

Originalidade/valor: Apresentação de uma proposta de caminho para que as universidades privadas iraquianas desenvolvam sistemas de controle universitário, integrando a estratégia da universidade com a estratégia de sustentabilidade

Palavras-chave: Desenvolvimento Sustentável, Sistemas de Controle, Universidades Privadas.

DESARROLLO DE SISTEMAS DE CONTROL UNIVERSITARIO MEDIANTE LA ESTRATEGIA DE SOSTENIBILIDAD: ESTUDIO DE ENCUESTA EN LAS UNIVERSIDADES PRIVADAS IRAQUÍES

RESUMEN

Propósito: La investigación tiene como objetivo tratar de desarrollar sistemas de seguimiento universitario basados en indicadores de desarrollo sostenible, formulando una propuesta de camino para la posibilidad de integrar sus dimensiones dentro de la estrategia de las universidades privadas iraquíes.

Marco teórico: La estrategia de la universidad consiste en cumplir con su responsabilidad social hacia la sociedad y el medio ambiente para lograr el valor de las partes interesadas asociadas a las universidades iraquíes a largo plazo.

Diseño/metodología/enfoque: La muestra de la investigación son los estados finales y los informes financieros emitidos por la Junta de Auditoría Suprema para el número de universidades privadas iraquíes; hay 30 universidades. Así como los informes de gestión emitidos por las autoridades competentes para las universidades de Bagdad para las universidades privadas iraquíes de la capital para el período (2016.2017). Se utilizó el cuestionario como herramienta de investigación;

Resultados: La no aplicación de las normas internacionales de contabilidad y auditoría en las universidades privadas iraquíes, lo que pone de manifiesto la falta de preparación de informes a largo plazo en las universidades privadas iraquíes para el desarrollo sostenible en el futuro.

Repercusiones sociales, prácticas y de investigación: el informe de sostenibilidad representa una presentación estructurada de los resultados económicos, medioambientales y sociales de la unidad económica, lo que contribuye a maximizar el valor a largo plazo de la unidad.

Originalidad/valor: Presentar una propuesta de camino para que las universidades privadas iraquíes desarrollen sistemas de control universitario integrando la estrategia de la universidad con la estrategia de sostenibilidad.

Palabras clave: Desarrollo sostenible, sistemas de control, universidades privadas.

INTRODUCTION

In light of the developments and challenges of the modern business environment during the last quarter of the last century, in which economic units became the mainstay of the economy in its various sectors, and the increasing intensity of competition at the local and international levels led to the emergence of new goals for these units, namely, taking into account the rights of stakeholders associated with them through the establishment of continuous and relevant relationships Long term with them based on achieving sustainability in all its dimensions. This necessitated the need for all units and universities in particular to modify their strategies to achieve sustainable development in its various dimensions to meet the requirements of (stakeholders) who exerted many pressures on universities to determine the consequences of their economic, social and environmental activities, i.e. the need to report on environmental and social performance in addition to Economic performance in order to ensure its continuity in the fast-paced modern business environment.

based on the current reality, which indicates that it has become imperative for universities to seek competitive capabilities that help them determine their future image and build their competitive strategies, which means the need to focus on activities with sustainable development content, and control systems represent the focus of activities that provide appropriate information based on indicators Sustainable development in an effort by universities to keep pace with international and global developments.

Although the accounting thought has been filled with many studies that were concerned with the development of the control systems of economic units to meet their needs that operate in the modern business environment, represented by achieving a real role towards the development of the environment and society as well as the development of the economy, the accounting thought is still in need of further development of the control systems of economic units to meet their needs that operate in the modern business environment, as represented by achieving a real role towards the development of the environment and society as well as the development of the economy.

However, the research gap that remained was represented in the failure to provide a mechanism through which the control systems strategy could be developed in achieving the different dimensions of sustainable development, as well as the extent of its ability to achieve a balance between the dimensions through the development of a model that provides the feedback and information necessary to assist the managers of the control systems. In making the appropriate decisions to achieve sustainable development, as it includes in its sides the sustainability strategy and goals that have been translated into a set of balanced indicators with

interrelationships to assess the dimensions of sustainable development and their impact as a single unit on maximizing the value of the unit to meet the requirements of stakeholders.

The research problem are Universities were and still are a platform for civilization in all societies, so it has become imperative for their administration to seek to provide a safe environment and sustainable resources that focus on the principles of human rights recognized globally. A great deal of interest recently, as a result of the climatic changes that the world is going through. The scarcity of natural resources and their protection from misuse contributed to the emergence of this concept and its adoption by many economic units, with the aim of maintaining its continuity and achieving a competitive advantage for it. The evaluation of economic performance and profits are no longer the only basis in guiding investment decisions and assessing the efficiency of management, but rather there are now environmental, social, ethical and development responsibilities that play a major role in this. Although some non-financial activities are very important because they are related to the unit's ability to continue and achieve a competitive advantage, the product of the activities of the control systems represented by financial reports in their current traditional form in private Iraqi universities reflects only the financial aspect of the university's performance and therefore does not meet the desires and needs of its users information. Developing the control systems strategy and making them sustainable systems represents a challenge" through a new development of their responsibilities and the expansion of their field of work to include new issues such as governance, risk management, and strategic management, as well as performing its advisory and confirming role in assisting management in making its systems sustainable through a clear and applicable mission and vision. According to that the research problem can be formulated as following:

- A. Do the Iraqi universities' administrations realize that their distinction in the competitive market requires the development of all their strategic activities that enable them to survive and continue and thus achieve the strategic goals of sustainable development?
- B. Do the control systems of Iraqi universities have a perception of the dimensions of sustainable development and the importance of its application? Do they respond to environmental and social requirements in formulating plans when implementing their strategy?
- C. Do the regulatory systems apply clear strategic measures so that they constitute a path for their work through which their strategic performance can be developed and sustainable?

PREVIOUS STUDIES AND THE CONTRIBUTION OF THE CURRENT RESEARCH

Previous studies

The study of Fagerström (2016) to explain the sustainability reports and their contents for some of the world's most sustainable firms are sustainability vision, material issues, Evaluation of relative importance and sustainability goals. The four are sustainability vision, material issues, Materiality assessment and sustainability objectives. Which influenced by the operational environment and elements unique to each firm, which make up the contents of the reports and share some authority and substance.

The study of Tarquinio et al (2018) aim to reveal the exceptional performance of information disclosure in sustainability reports (GRI) based on the Global Reporting Initiative produced by companies of three different countries: Italy, Spain and Greece, verifying that some company variables, country of origin variables, and "attributes" of SRs can Explain the disclosure of GRI indicators, and the most important conclusions reached by the study is that Spanish companies, on average, reveal the largest number of indicators. Work-related social indicators are those reported most frequently in survey reports for the three countries. Study of Abdalhakeem & Wadi (2018) The aim of the research is to show the impact of sustainability accounting indicators on the work of Iraqi economic units and consider them an integral part of their overall performance, as their efficient and effective economic performance requires attention to social and environmental indicators. The inductive method was adopted. The study discovered that creating sustainability accounting reports in economic units attracts investors, lenders, and stakeholder satisfaction, allowing them to continue their job and generate long-term value.

Study of Abdulaziz (2019) aims to develop control systems for sustainable development and social responsibility using the Simmons control model with four pillars, and then improve their control, as well as analyse the expected impact of improving control systems on those activities for economic unit performance, i.e. (inclusion of sustainability within the strategy of the economic unit). Based on theoretical analysis, the descriptive analytical approach was chosen. The research discovered a set of new strategies that, if appropriately executed through the application of control system features, will eventually lead to the integration of sustainability within the economic unit's strategy. Study of Al-Gabaly (2019) aim to understand the impact of sustainable development accounting in enhancing the credibility and trustworthiness of financial reports. The study found that paying attention to the measurement and disclosure of the three elements of sustainable development accounting helps to improve the reliability of financial reports, and that sustainable development information is disclosed in

the form of sustainability reports, which include quantitative and descriptive financial and non-financial information.

Sultan (2020) the inductive (descriptive and analytical) method was used. The information was gathered via a questionnaire given to a random sample of (45) persons who represented the administrative leaders in the economic units of the research sample. Environmental sustainability strategies are generated from strategic planning indicators, according to the research, and this is explained by the administrative leadership in economic units' capacity to effectively exploit strategic planning indicators. Hung & Nguyen (2020) The goal of the study is to compare the influence of corporate social responsibility to other elements that have been created in the research model and have an impact on the sustainability of small and medium companies in Vietnam. Where the research team prepared the most important observations that were included in the scale of corporate social responsibility, namely: participation in programs to support vocational training in the community, building programs on clean water and sanitation, training and improving the capabilities and social knowledge of workers, contributing to social activities in the region, attention to issues addressing Environmental pollution, and finally, adherence to the provisions and laws to ensure environmental health and safety. In addition to other variables such as administrative ability, funding, human resources, and government support policies, the research revealed that the social activities of small and medium business units in Vietnam had a beneficial influence on sustainable development.

Contributions of Current Research

From the aforementioned, it is clear that studies have concluded that preparing sustainability accounting reports in economic units attracts investors and lenders while also satisfying stakeholders that control systems will eventually lead to the integration of sustainability into the economic unit's strategy, and that attention to measurement and disclosure of the three dimensions of sustainable development accounting is important. It aids in the improvement of financial report dependability. Environmental sustainability plans are also deduced from strategic planning indicators, according to the findings.

According to foreign studies, the operational environment and factors specific to each company affect the four areas are sustainability vision, material issues, relative importance evaluation, and sustainability goals. Some of them concluded that the social activities of small and medium economic units in Vietnam have a positive impact on sustainable development, as

discover that, on average, Spanish businesses reveal the most indicators. The most commonly reported social indicators in survey reports for the three nations are those linked to work.

Through the analysis of previous studies, it is possible to highlight the research gap on which the research problem is based in relation to the development of regulatory systems in accordance with the requirements of sustainable development, and what is required to develop the strategy of control systems in light of the requirements of sustainable development according to a course of action for the Iraqi private universities to plan their strategies and objectives in cooperation with all concerned parties, taking into account the expectations of stakeholders.

The majority of the studies focused on sustainable development, environmental and social responsibility, and the relevance of sustainable reporting, but none of them addressed how to adapt and develop university and regulatory system operations into a sustainable strategy. Transformation of supervision into a long-term plan.

CONCEPTUAL FRAMEWORK

An analytical examination of accounting control systems and models for their development

The rise in the number of economic units and the diversity of their types has sparked a surge in interest in control systems, which are seen as a fundamental system that assists the administration in achieving its objectives, as well as a guarantee of the correctness and accuracy of accounting data in order to make the best decisions possible, as well as the efficient use of resources and compliance.

The concept of control systems

Control systems have drawn the attention of specialist international accounting authorities, who have tried to improve the idea of control on a continuing basis as a consequence of their importance in the performance of economic units. It is defined by the Committee on Organizations Sponsoring Organizations (COSO) as the process by which the board of directors, management, and other employees are designed to provide reasonable assurance regarding the achievement of the goals of financial reporting reliability, operational effectiveness and efficiency, and compliance with applicable laws and regulations (Robertson & Louwers, 2002).

The control system's objectives

The fundamental goal of control systems is to ensure that employee attitudes and behaviors are compatible with the economic unit's goals (Thomas and Henke, 2009). There are a number of auxiliary operational objectives that must be met in order to achieve the primary goal, including asset protection, accounting data correctness and dependability, compliance with legislation and administrative rules, and resource efficiency (INTOSAI, 2004).

The components of control systems in economic units

There is a set of basic ingredients that must be available in economic units to achieve control systems as follows:

- A. Administrative organizational structure: Economic units differ in building their organizational structures according to a set of factors, including the size and age of the economic unit, the behavior of the senior management and the degree of decentralization applied to the unit itself, and the nature of its work and objectives (Shaheen, 2007).
- B. Determining the powers and responsibilities: The proper distribution and division of the work tasks and competencies of departments and departments is the first step in achieving control procedures, and these distributions and divisions need detailed regulations explaining the tasks and duties of each member within the economic unit (Sharaf, 2005).
- C. Human resource planning: each job's criteria and specifications are defined, and individuals who satisfy those requirements are chosen. The extent to which competent persons gain scientific and practical credentials determines the economic unit's long-term performance (Sharaf, 2005, 58).
- D. The existence of a competent accounting system: the accounting system is based on an integrated collection of books, records, an accounts directory, and a number of papers that fulfill the economic unit's demands (Darwish & Al-Batrokh, 2012).
- E. The internal control system: includes the organizational plan, control, means of coordination, and supervision, so that no single person is responsible for all stages of the process, as each employee's work is subject to review by another employee who is involved in the process' implementation, and control work is characterized by contributing to the strengthening and strengthening of i. (Abdul Rahman et al., 2021).
- F. Performance monitoring: setting performance levels will not be sufficient to meet current monitoring requirements unless it is supported with performance

monitoring to guarantee that these levels are met and that defined processes are followed. Control is exercised at all levels of administrative organization, either directly by each official assessing the performance of those under his supervision, or indirectly via the use of different control instruments, such as discretionary budgeting and control (Salman et al., 2021).

Types of control systems

A. Internal Control and Administrative Control: It comprises the organizational plan as well as the techniques and processes for increasing functional efficiency and working on administrative policy implementation. It contains different instruments like as planning budgets, standard costs, time and movement studies, staff training programs, and information systems that are indirectly related to accounting records. (Thijeel et al., 2018). INTOSAI defines financial control as “not a final goal in and of itself, but rather an essential part of the control system that aims to detect deviations from basic standards, as well as violations of the rules of legality, efficiency, effectiveness, and savings in managing funds and holding individuals accountable according to their responsibilities. (Al-Jawhar et al. 2017).

B. Internal audit: It is an independent activity and objective confirmation of an advisory nature that aims to add value to the economic unit and improve its operations.

C. Accounting control: it is the organizational plan, the means and procedures that are concerned with appropriate ways to maintain the assets, the accuracy of the accounting data, the procedures for approving operations and authorizing their implementation, and the separation of duties related to recording operations in records and approving financial reports (Othman, 1999).

Sustainable Development

The notion of long-term development

There have been several attempts to define sustainable development, and these attempts have been continuous since 1987, but there is virtually universal agreement that all definitions of sustainable development are only attempts as long as they lack a theoretical foundation. Some of these definitions are listed below. Sustainable development, according to the Brundtland Commission, is "the result of a group interacting in the actions of public and private authorities with the goal of meeting man's basic and health needs, organizing economic development for his benefit, and striving for social harmony regardless of cultural, linguistic,

and religious differences, and without jeopardizing the future of future generations (AbuZant & Ghoneim, 2009).

The World Commission on Environment and Development defined it as “development that requires meeting the basic needs of all, expanding the opportunity to satisfy an aspiration to a better life, and spreading values that encourage consumption patterns within the limits of the environmental possibilities that it reasonably aspires to achieve” (Smouts, 2005).

It was also known that "there can be no economic development without social development and that economic globalization is impossible without adopting responsible behavior towards the environment (Supizet, 2002).

(Adams et al, 2016:285) defined as measures taken by the economic unit to provide and address the needs of capital providers of non-financial information, by providing insight into the economic unit's strategic operations in order to create a core of value, integrating social and environmental performance and social investment activities in operations carried out. Based on the foregoing, the researchers believe that there is no general agreement on the definition of sustainable development because it means different things to different people and different economic units, the essence of which is to meet the basic and health needs of humans while striving to achieve minimum levels and higher social harmony in the future.

Dimensions of long-term development

To achieve sustainability, three primary goals must be met: maintaining and sustaining high levels of job possibilities and economic growth, rational and efficient use of natural resources, and effective environmental preservation (Bi, 2011). The four dimensions of sustainable development help to attain these three aims.

The economic dimension: This is the most important aspect of attaining sustainability, and it is impossible to achieve social and environmental transformation without the presence of the economic dimension within the framework of sustainability. The economic system must be able to provide all individual and societal demands in a fair and balanced manner for society as a whole (Liu, 2011).

A. Environmental dimension: associated with information on the impact of economic unity on the environment, and how they are measured and reported, the goal of which is to improve the performance of the economic unit of environmental sustainability in the long term through systems management in the economic unit that can be counted as a new tool in environmental sustainability (Al-Taie et al., 2017)

B. The social dimension: Meeting the basic needs of individuals, especially those with low incomes, is one of the basic goals of sustainability, such as the needs (work, housing, social and health justice, and equal education for all). 2009:27).

C. Institutional dimension: It means that economic units have organizational structures capable of performing their role in serving their communities, and so that they can play their role in achieving sustainable development alongside the role of non-governmental organizations and civil society institutions (Al- Gabaly, 2019).

Figure (1) The dimensions of sustainable development

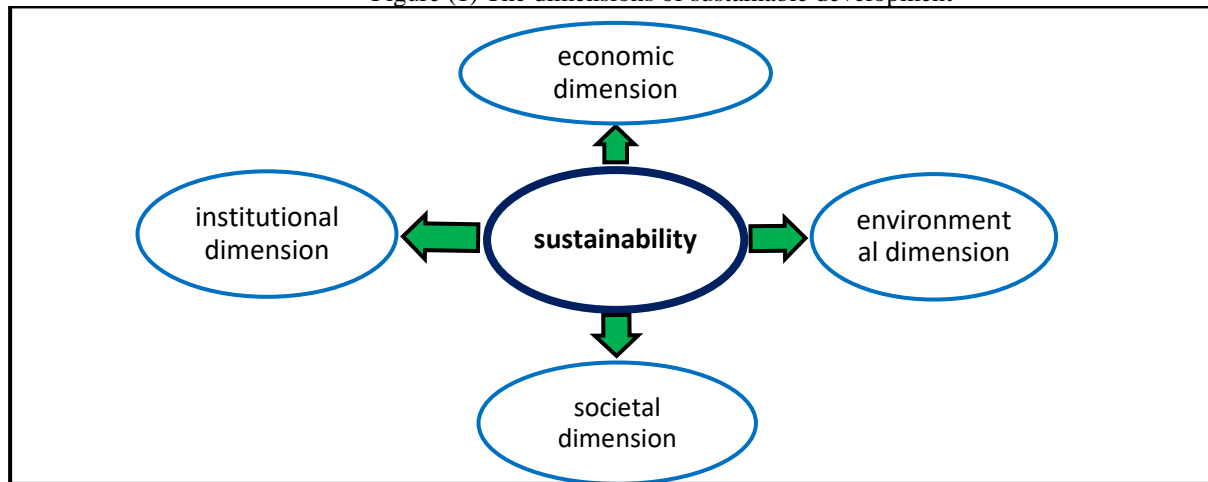


Figure (1) shows that there is a close interrelationship between the dimensions of sustainable development in the form of a complementary link, with one dimension complementing the other to form sustainable development, and at the forefront of these dimensions is the (economic) dimension, which is the foundation for achieving sustainability, because it enables the other dimensions to be realized, and because the success of any of the four dimensions (economic, environmental, social and institutional) has a positive impact on the others, and the failure of any of the four dimensions has a negative impact on the others, each according to its indicators for each dimension to be a common point, which is sustainability. Initially, there were three components of sustainable development, but a fourth (institutional) factor was added, which is concerned with more efficient and cleaner technology that advances society to an age that utilizes the least amount of resources and energy according to the organizational structure capable of transforming the economic unit.

Its objectives

A variety of objectives can be pursued to achieve sustainable development (Al-Sakhry, 2021). Providing a better life for the community psychologically, socially, and economically by making the best use of available resources and preventing their depletion and destruction. Respecting the natural environment, educating the community about current and potential environmental problems, instilling a sense of responsibility in them, and encouraging them to participate in finding appropriate solutions. A variety of objectives can be pursued to achieve sustainable development (Ali & Flayyih, 2021).

- A. Providing a better life for the community psychologically, socially, and economically by making the best use of available resources and preventing their depletion and destruction.
- B. Respecting the natural environment, educating the community about current and potential environmental problems, instilling a sense of responsibility in them, and encouraging them to participate in finding appropriate solutions.
- C. Connecting modern technology to societal goals by raising awareness of the importance of technologies in their development field and how to use them to achieve goals and improve quality of life without harming the environment.
- D. Promoting comprehensive and sustainable economic growth for all segments of society, as well as providing decent work for all and equality among them.
- E. Activating the global partnership to achieve sustainable development and strengthening the means of its implementation.

According to the researchers, one of the goals of sustainable development is to achieve equality among members of society, which ensures a decent life for them and helps preserve the rights of future generations if resources are used optimally in the economic unit, and this necessitates an integrated monitoring system and the distribution of powers in accordance with a regular organizational structure by integral.

The sustainability strategy and the possibility of integrating it with the control systems for Iraqi private universities

A. Sustainability Strategy

The administrative writings did not agree on a general unified concept of strategy, as the administrative writings indicate the existence of several concepts of strategy; Such as the traditional concept, which is based on defining the main long-term goals in the economic unit, defining a set of contexts and allocating the available resources to achieve those goals, while

the modern concept is moving towards a strategy of applying more focused concepts based on a basic model for the employment of planned resources and environmental interactions that explain how the economic unit achieves its goals (Talab et al., 2017).

It should be noted that strategy in the modern concept does not mean the long-term plan, but rather the attempts of the economic unit to reach the desired future situation, taking into account the competitive situation (Wilson, 2003).

It is noted from this definition that the strategy is linked to the different categories of stakeholders, which illustrates the importance of accurately defining the strategy that enables the achievement of the requirements of these groups.

And (Porter, 1996) defines strategy as a way to differentiate an economic unit from its competitors from the perspective of its customers, by performing a set of activities that are distinct from competitors in order to provide a unique mix of value to customers and then improve the competitive position.

Abdel-Kader (2009) defines a way to achieve the economic unit's core aim or purpose. According to a survey of (1500) economic units performed by Kruschwitz (2009). There is a growing understanding among economic unit managers of the necessity of integrating sustainability in the vision and strategy of units that aim to play an effective role in sustainable development.

Although many economic units recognize the urgent need to integrate sustainability in their business strategy, they find it extremely difficult to link sustainability initiatives and activities with the business plan on which they rely (Galpin & Whittington, 2012).

From the above, it can be said that the orientation of economic units towards adopting the concept of sustainable development requires its adoption as a strategy adopted by the economic units and instilling its principles in the philosophy and culture of unity, and the delivery of that culture to all administrative and executive levels in order to achieve balanced and desired development, which is emphasized by (Engert et al, 2016) the need to integrate The sustainability strategy is an integral part of the economic unit's strategy and its operations so that it can achieve an effective role in sustainable development.

(Kumar et al, 2012) agrees with this definition, as it indicates that sustainability is a long-term vision that deals with the development of a development strategy based on the ethical practices of economic units. In connection with the aim of the research, the sustainability strategy can be defined as directing economic units towards achieving the best environmental, social and financial performance through rationalizing the exploitation and preservation of environmental resources and playing an effective role towards society with the aim of

improving the role played by the economic unit to achieve sustainable development to ensure the continuity of the unit and its competitive advantage.

B. Sustainability Management System:

In light of the challenges and developments of the modern business environment and the trend towards sustainable development as one of the requirements for survival and continuity at the present time, the units that seek to improve and develop their control system should rely on a sustainability management system that is based on a set of activities that will plan well for the exploitation of the unit's resources and identify The policy that it pursues in order to achieve a positive impact of its activities on the environment and society, and collect all relevant data, and then it is easy to determine the role of the unit in improving the life of its employees in addition to improving the society in which it operates (Johnson & Schaltegger, 2016). The sustainability management system (Sami, 2011) is concerned with meticulous planning for the exploitation of the economic unit's resources in order to identify opportunities that are important to the economic unit. It enlists the help of a group of specialists to comprehend the unit's operations, demands, and aims for each of its departments in order to improve environmental performance.

The tools on which sustainability depends in economic units

- A. Sustainable control systems: concerned with auditing and monitoring the activities of the environmental and social unit (Alzabari et al., 2019) .
- B. Environmental and social reference standards, such as a set of environmental levels defined in environmental laws, or a set of standards that the unit takes as goals to achieve.
- C. Defining a new business plan and opening a community dialogue with stakeholders.
- D. Analyzing the environmental efficiency and preparing an environmental map that includes all the areas that are affected environmentally by its operations (Salih & Flayyih, 2020).
- E. Availability of an environmental management system: The unit seeks to obtain the ISO certificate to comply with the requirements of the international organization for the preparation of standards for good environmental performance.
- F. The adoption of the economic unit of the sustainability strategy as a general direction for it in pursuit of an effective role in sustainable development, whether for

the environment or society, necessitates the establishment of an effective system for sustainability management that takes care of all the details of sustainable development activities and focuses on providing mechanisms through which sustainable development goals can be achieved.

G. There is a link between relying on a sustainability strategy and the need for sustainability management in the economic unit, as (Baumgartner & Rauter, 2017) states that having a sustainability management system is not enough for a unit to play an influential role in sustainable development; rather, changing the concepts of unit management is required to pay attention to the orientation towards a sustainability strategy (Nguyen et al., 2021).

H. It's worth noting that these development dimensions have been dubbed the (Treble Bottom Line). Which refers to the unit's need to increase its performance in all three dimensions without prioritizing one over the other. Poor performance in one of these areas has a detrimental impact on the others (Flayyih & Flayyih, 2019).

The objectives of the proposed course

The attempt to implement the proposed path is based on translating the economic unit strategy into a set of goals and indicators that require precise identification of what this strategy focuses on, and what the unit seeks to achieve by adopting that strategy and then following sub-policies to contribute to achieving sustainability, and in light of the trend towards achieving Sustainable development, the matter becomes more clear by defining the main goals that the unit aims at. Sustainable development seeks to achieve several environmental, social and economic goals for society, including preserving natural resources, reviving economic growth, and meeting basic human needs (food, resources, energy, water Torture it) in a way that does not spoil the environment or deteriorate and deplete it in order to preserve it for future generations (Bouafia, 2012).

As a result, the unit's aims for achieving sustainability and continuity from the standpoint of sustainable development must focus on making the best use of resources, conserving the environment, and playing a positive role in society.

As a result, the suggested path's aims are divided into four categories, each of which stems from the nature of the dimensions and goals of sustainable development on which this path is built. The objectives can be summarized as follows:

A. Improving the economy's performance and the regulatory frameworks that regulate it.

- B. Improving environmental performance and the regulatory mechanisms that govern it.
- C. Improving social performance and the control structures that govern it.
- D. Increasing the university's worth in order to fulfill the demands of stakeholders and produce value.

The idea of sustainable economic unit value refers to adding value to the unit by fulfilling its social and environmental obligations in order to achieve long-term performance that maximizes value for stakeholders. Where (Figge & Hahn, 2004) defines sustainable value added as the monetary value generated by the unit's activities and operations in terms of social and environmental consequences. The researchers feel that the idea of sustainable value added is more comprehensive than the concept of economic value since it considers all aspects of sustainable development and is in line with current business trends. Efforts to enhance all aspects of sustainable development.

RESEARCH METHODOLOGY

The importance of the study Based on the intention of many Iraqi universities to keep pace with modern international and local developments in order to achieve a competitive advantage, so the research aims to Analysing the theoretical framework of sustainability strategies in terms of its importance, objectives, challenges and requirements for the development of all activities, standing on the reality of the state of the control systems, knowing the problems and challenges they face and the possibility of improving them in order to provide a vision for new sustainable strategies, identifying their main dimensions and sub-indicators for each dimension, and trying to integrate them within the strategies of the control systems. From a scientific standpoint, sustainable development is a vital topic with ongoing dynamics of the diversity and multiplicity of factors affecting it, as well as its impact on all economic unit activities and opinions, so this research contributes by providing scientific and practical knowledge to Iraqi universities to help them transform their sustainable strategies. Proposing a plan for developing and sustaining control systems by incorporating the strategy, dimensions, and indicators of sustainable development into the strategy of Iraqi private institutions. The main hypothesis of the study is called a research hypothesis (the regulatory systems currently applied in private Iraqi universities do not take into account the requirements of sustainable development). From the primary hypothesis, the following sub-hypotheses are derived:

- A. In Iraqi universities, the sustainability management system is not being used.

- B. When it comes to setting goals and organizing activities, Iraqi institutions do not use the sustainability strategy.
- C. There is a link between incorporating sustainable development indicators into regulatory systems and ensuring universities' long-term viability and meeting the needs of stakeholders.

THE RESULTS

Presentation and analysis of the results of the analytical study

Sustainability is a wide issue that encompasses many of society's current concerns. This covers environmental issues like climate change and resource scarcity, as well as social issues like human rights, financial inclusion, and data privacy, as well as corporate governance issues like board formation, risk management, anti-corruption, and ethical business practices. Collectively, these aspects are referred to as ESG standards. There is now a growing demand from stakeholders, regulators and even workers to increase transparency related to ESG issues. To respond to these external demands and the commitments of internal and external universities, there is a need to follow the sustainability framework and policy. Over all public activities and supervisory activities in particular. And the development of these systems in line with local and international standards and guidelines, with a special focus on global initiatives for sustainable development, including the standards of the Global Reporting Initiative (GRI).

Furthermore, sustainability was described as "creating long-term value for clients, shareholders, workers, and society in terms of financial, environmental, social, and ethical aspects." All three pillars of the proposed sustainability framework contribute to accomplishing the strategic objectives: sustainable finance, sustainable operations, and sustainable environmental and social obligations as well as economic commitments." Increasing the competitive value of universities by minimizing risks, generating new commercial possibilities, and ensuring long-term financial performance. The most pressing challenges were identified under each pillar by compiling data on university plans and combining them with the sustainable development strategy in order to set universal standards for all Iraqi private institutions.

Sustainable financing

To generate long-term advantages for stakeholders and society as a whole, sustainable finance incorporates environmental, community, and governance principles into the university's business and investment decisions. The most significant method we can assist the strategic

objectives of universities' sustainable development is to include sustainability principles into their operations and regulatory structures.

Sustainable operations

Sustainable operations are defined as those that manage their direct influence on the environment, society, and governance in order to function ethically and efficiently. Also, strategic strategies to enhance sustainable procedures for monitoring, managing, and generating performance reports in accordance with the global frameworks for developments "Environmental, Society, and Governance Reporting Guidelines" should be included in its approach. By emphasizing the establishment of robust governance structures, respect for human resources and stakeholders' rights, and emissions and environmental effects reduction. To crystallize the idea of the proposed path, the topics of relative importance that fall under "sustainable operations" were given: strategic planning, strategic management, governance, discipline and risk management, attracting expertise, developing and retaining them, quality and evaluation.

The proposed path

The proposed path for developing supervisory systems by integrating the universities strategy with the sustainable development strategy is that it is a participatory path for all university systems related to strategic planning. By defining a clear vision and a correct orientation towards supporting the regulatory systems and developing their capabilities, which would help them to confront the challenges related to achieving strategic goals and overall priorities, and considering the strategic plan as one of the basic principles in controlling its objectives and determining its course of action, and giving the sustainable development strategy a fundamental priority.

The strategic plan

In order to raise the level of the university's regulatory systems, it is necessary to rely on basic standards and foundations that achieve sustainability in development and modernization, and the need for strategic planning for all university activities, including supervisory activities, to achieve the goals and sustainable direction of the university to keep pace with developments and to meet competitive requirements:

1) Interaction and work participation for all university activities related to the strategic plan by defining a clear vision and direction to develop the capabilities of control systems in order to achieve the strategic goals of sustainable development.

2) Taking the strategic plan as an effective method and method to improve the quality of the supervisory work in order to reach a comprehensive and integrated strategic plan that meets the aspirations and needs of stakeholders.

For the purpose of starting to draw up a sustainable strategic plan to integrate the strategy of control systems with the strategy of sustainable development, it is necessary:

A. Forming several committees at the university, whose work begins with an analysis of the situation, which aims to study and know the main challenges facing the university in all activities in general and control activities in particular, to make them sustainable strategies, and then identify strategies and objectives related to development and discuss the possibility of their application.

B. Preparing a report on the strategic plan by the committees by identifying the needs and expectations and conducting an assessment of the strengths and weaknesses in the work of the control systems to determine the future needs, the extent of implementation and the difficulties encountered.

C. Presenting needs, expectations and support mechanisms, evaluating the financial and non-financial strategic plan of the university, and highlighting areas of improvement in the performance of the control systems through reviewing guidelines and standards for sustainable development, and supporting and following up on the results of the control systems.

D. Determining priorities for strategic planning to achieve the requirements of sustainable development.

Determination of priorities

Determining the ability of the regulatory systems to achieve sustainable development goals, supporting senior leaders of the regulatory systems to establish a strategic management methodology. Applying the framework of performance measurement and sustainable reporting and enhancing communication with stakeholders. Supporting the capabilities of Regulatory systems to achieve sustainable development goals. Monitoring methodology according to sustainable development standards and indicators. Developing the capabilities of regulatory systems to implement university governance. To know how to identify priorities:

- 1) Determining the ability of the regulatory systems to achieve the sustainable development goals: Identifying the role of the regulatory systems and the regulatory methodology on the goals of sustainable development in terms of identifying and providing data for the resources necessary for control such as evidence, sufficient preliminary data, facilities and equipment that support sound decision-making processes accurately and clearly, and there is also a need for A comprehensive database and reliable indicators that show the reality of the systems and the emerging requirements, and this is done by developing a program that achieves understanding by those systems, improving and enhancing their skills, developing their capabilities, preparing them, and developing their technical and cultural skills.
- 2) Supporting the senior leadership of the control systems to establish the strategic management methodology. The control systems need strategic management to ensure reaching a series of decisions and activities that go back to developing strategies effectively to achieve their goals. Therefore, establishing the concepts of strategic management is based on an integrated analysis of the work environment (the internal environment and determining Elements of strength and opportunities for improvement) and keeping pace with the rapid changes in the external environment (environmental and societal sustainability) and establishing an open and comprehensive work structure and mechanism that attaches great importance to the issue of internal governance and efficiency within its control systems.
- 3) Assisting regulatory systems in implementing a framework for sustainable performance measurement and reporting by developing a framework for measuring regulatory systems' performance in order to conduct self-evaluation and determine their performance and compliance with standards and good practices in order to meet stakeholders' needs through:
 - 4) Identifying strengths and weaknesses in the control systems.
 - A. Report on the performance of the administration and the application of governance mechanisms.
 - B. Reporting through sustainable reports to stakeholders.
 - C. Measuring the progress of sustainable performance.
 - D. Highlighting the value and benefits of the university's control systems and stakeholders alike.
- 5) In order to achieve the main strategic objective of developing control systems, the capabilities of those systems are supported by universities to achieve sustainable

development goals, set priorities, and report on the university's readiness to achieve fulfillment of environmental and social obligations in addition to the economic and work in a more integrated and effective manner.

6) Application of standards and indicators of sustainable development: The committees define a set of standards based on international standards and basic pillars that achieve sustainability in development and modernization, and define procedures and decisions with the aim of improving the sustainable regulatory environment. These standards include all university activities with their various frameworks and forms. These standards and procedures may vary from one university to another, but all of them are supposed to share the concern to achieve the main goal, which is the achievement of a sustainable development strategy. Therefore, defining the priorities of the sustainable strategic plan by the committees depends on:

- A. Defining sustainable development goals.
- B. Supporting strategic management and applying the framework for sustainable performance measurement and reporting.
- C. Monitoring methodology according to standards.
- D. Developing university governance capabilities.
- E. Communication with related parties.

The mechanism of the committees' work is the exchange of experiences between the committees consisting of: (The Strategic Planning Committee, the Professional and Regulatory Standards Committee, the Environmental and Social Oversight Committee, the Governance Committee and the senior leaders of the regulatory systems). to understand the needs and expectations of the regulatory systems and to provide the necessary data from them to prepare the sustainable strategic plan:

- 1) through the importance and role of effective planning in responding to the new changes and achieving the competitive advantage, the committees initially do the following:
 - A. Redraft the vision, mission and priorities of the university according to the indicators of sustainable development.
 - B. Determine the indicators to measure the sustainable performance of the university's control systems.
 - C. Communication between all committees for any internal and external developments of the university's strategic plan.

D. Reviewing the strategic plan in cooperation with experts and specialists of the environmental and social type, and crystallizing their work to achieve the above.

E. Reviewing the laws and legislation of the Ministry of Higher Education and its development orientation To meet the needs and developments within the university in light of local or international commitments to sustainable development.

2) Recognizing the importance of regulatory systems and regulatory methods in achieving sustainable development objectives and attempting to improve them through Reviewing and developing the organizational structure of the university based on the requirements of sustainable development. Updating and sustaining all procedures and policies for the supervisory work in accordance with the new requirements. Delegating more powers to the supervisory systems.

Strengthening the capabilities of the supervisory systems for participation in the sustainable strategic plan based on its priorities and needs. Developing a communication strategy and communicating with all stakeholders. Following up the preparation of executive plans at the university with an assessment of the level of achievement of the executive plans. Raising the level of institutional performance of the control systems from through the establishment of a culture of sustainable development for all levels of control. Adopting a platform for control systems (administrative, financial, institutional, advanced technical) based on “the requirements of the sustainable strategic plan. Applying quality standards related to the work of control systems (internal auditing). , audit committees, administrative processes). Conducting a capacity assessment by identifying the needs for strategic planning skills for workers in the control systems. Training workers in the field of preparing reports using planning tools the strategy and training of decision-makers on the use of these reports. Appointing experts in sustainable auditing (economic, environmental and social) with the help of those working in the control systems. The regulatory systems reviewing policies and action plans and adopting modern technological tools and systems that provide comprehensive data and accurate at the same time enables the decision maker to take the appropriate decision.

Defining the strategic objective:

Developing and improving the university’s control systems for all its activities by aligning the university’s strategy with the sustainable development strategy). The strategic objective will be achieved through the following axes:

- A. Corporate strategic performance management.
- B. Strategic management of information systems.

C. Risks management.

Management of corporate strategic performance

The effective role of effective strategic planning in responding to successive changes and achieving competitive advantage by achieving strategic goals to develop the sustainable work of control systems to achieve the university's vision, mission and sustainable strategic goals, It requires the university to diagnose and analyse the current situation and submit reports on the strategic performance of the university during the period of implementation of the strategic plan, and the necessity of the university's work to enhance the capabilities of the control systems in the field of developing strategic plans in light of the sustainable strategic plan. To achieve this, those working in those systems in the field of planning at the university need to know how to use data in developing their strategic plans to include an understanding of the importance of data classified by environmental and social type to identify gaps and possible solutions.

Information system strategic management

Developing and improving the capabilities of the control systems in the field of strategic management in the fields of management, auditing, implementation, and reporting on a clear strategy using wise university governance and effective management to establish the strategic management methodology by developing and improving the capabilities of the control systems in the field of strategic management in the fields of management, auditing, implementation, and reporting on a clear strategy:

A. Assisting control systems in the development of a framework for performance assessment and reporting so that they may become transparent and accountable systems.

B. Control systems in universities can play a critical role in achieving the principles of governance, accountability, and transparency within the context of achieving sustainable development goals by acquiring the necessary capabilities to assess the quality of the tasks entrusted to them, provide information, and support efforts aimed at achieving sustainable development goals. This is completed in accordance with the following mechanism:

I. The importance of the commitment of all universities to the rules of good governance that guarantee the safety and efficiency of regulatory systems in a way that enhances the effectiveness of performance. Therefore, all applicable laws, regulations, foundations

and instructions, institutional objectives and main tasks are listed and aligned with the development goals of sustainable development.

II. Among the necessary programs to achieve governance (activating internal control, applying the management quality system (ISO) to standardize procedures and human resource systems, determining specific foundations for accountability, in addition to financial resources and control processes over them.

III. This is done by changing the procedures and policies, restructuring the control systems in accordance with developments and variables, defining the governance framework for universities to set the laws and foundations so that the university can measure them periodically, identifying a guide to define the principles of governance and evaluating these principles through approved standards, defining the organizational structure, strategic leadership, human resource management and departments of all kinds, as well as building The quality management system of the university and to identify the challenges faced by the systems to develop the quality of control systems according to modern systems and to develop sustainable institutional performance.

Risks management

In order to confront the internal and external threats that prevent the achievement of institutional goals, risks are included within the sustainable development strategy and are periodically reviewed with the aim of developing and updating them. The control systems departments are responsible for following up on the implementation of risk management procedures that universities face to keep pace with changes and threats at the university level and to provide the necessary perceptions, mechanisms and budgets to confront risks The professional speed required by the regulatory systems.

Implementation

The implementation phase of the strategic plan takes place by integrating the control systems strategy with the sustainable development strategy as follows:

- A. Developing the necessary procedures to improve the control structure through the application of modern initiatives in the field of sustainable development. Fully meet the needs of stakeholders.
- B. The university diagnoses the current situation, analyzes it and submits reports on the strategic performance of the university. During the implementation period of the strategic plan, the university works to strengthen the capabilities of the control systems

in the field of implementing strategic plans in light of the sustainable strategic plan. Their strategic plans by understanding the importance of data classified by environmental and social type to identify gaps and possible solutions, providing qualified human resources, developing new specializations in line with change, a guide to sustainable professional development programs required at the university to enhance the capabilities of members of the regulatory systems and their development and deepen knowledge in all special areas for sustainable development to enable them to achieve results efficiently and effectively.

C. During the implementation period, universities focus on human resources and give them more importance than other resources through the strategic plan because investing in human resources is the best type of investment. Efficient and able to respond to sustainable development.

D. This is accomplished by rehabilitating and training individuals throughout the development period by providing ongoing training on the programs, the sustainable development strategy, the evaluation strategy, and technology programs, as well as investing their efforts to promote sustainable professional development. In terms of regulatory systems, qualifying them before beginning professional work and providing appropriate training are all part of the long-term strategy for control systems, which includes an environmental and social training program based on international standards and guidelines, as well as the university's strategic plan for this program.

Quality of implementation

To achieve the strategic goal with the required quality, quality standards that represent internal and external challenges are defined so that the application of these standards leads to interaction between all activities in the university and the participation of stakeholders and improvement of training before starting to serve the control systems and follow up of the effectiveness of programs to determine sustainable tests and guide Systems for administrative decisions in the right direction by detecting weaknesses and strengths in the performance of universities. Quality works to reduce costs, raise the level of quality, reduce waste in time and resources, support strengths and address weaknesses to reform and improve decision-makers processes, following the sustainable activities established by defining (standards) the responsibilities of all activities within the university. This is done through a special guide to ensure the quality of all types of oversight work (administrative, financial and accounting, comprehensive control and performance) and the introduction of sustainable development

principles and standards within the work platform of those systems. Quality is confirmed through performance evaluation, and performance measurement for control systems is One of the quality indicators related to the results of the system and setting the goals of the task Developmental strategic plans as a strategy that evaluates performance, determines the gap between the strategic plan and the actual plan, analyses the results and uses them to make recommendations.

The development of the supervisory systems for each university and the evaluation system in order to ensure the achievement of sustainable development can only be done by developing thinking skills for all levels. From the above, it can be concluded that to achieve the specific objectives of aligning the strategy of the control systems with the strategy of sustainability requires:

- A. An education program for the personnel of the regulatory systems.
- B. A program for promoting a culture of sustainable development.
- C. Reviewing modern legislation related to sustainable development.
- D. Conducting a comprehensive survey study on the reality of development programs
- E. Providing programs E-learning.

Presentation and analysis of survey results

Private Iraqi universities recognized by the Ministry of Higher Education and Scientific Research. As for the research sample, it is the Iraqi private universities in Baghdad only, the number of Iraqi private universities recognized in Baghdad is (30) private universities

The survey was divided into the following axes

- A. The first axis: Is an analysis of the reality of the regulatory systems in the Iraqi private universities
- B. The second axis: To test the importance and validity of applying the proposed path for the development of university control systems using the sustainability strategy.

For testing the two former pivots, (70) survey lists were distributed to a sample of private Iraqi universities, (20) survey lists that were not valid for statistical analysis were excluded, and (50) survey lists were analysed, equivalent to (71%). in ordinal scale has been developed to take advantage of it when analysing the results. (1 - 1.66) is considered unimportant, (1.67- 2.33) is considered medium, and it is considered important (2.34 - 3).

Table (1) Analysis of the reality of the regulatory systems in the Iraqi private universities

N	Details	Mean	Standard deviation
1	Implementation of international accounting and auditing standards.	1.00	0.000
2	Disclosure of the board committees and the role of each committee, the independent and executive members	2.20	0.606
3	Managing strategic plans related to sustainability and competition for global rankings	2.04	0.807
4	Special centers for training and rehabilitation and equipping modern laboratories to keep pace with developments and globalization	2.40	0.470
5	Professional and administrative allowances, offering incentive bonuses to its distinguished employees	2.60	0.670
6	Participation in scientific and academic societies	2.66	0.478
7	Environmental management strategy, environmental control system (the university sets environmental protection devices)	2.76	0.431
8	Awareness programs for the importance of the university through the establishment of educational courses (scientific and knowledge) for stakeholders and members of society as a whole, and support charities, donations to others	2.88	0.328
9	Using an integrated security system to protect the university's environment internally and externally	3.00	0.000

The list of the survey in the previous table (1) consists of the first axis is an analysis of the reality of the regulatory systems in the Iraqi private universities, where the first axis was divided into three groups: The first group that included a point (1) was (1.00). Meaning that international accounting and auditing standards were not applied in private Iraqi universities, and the standard deviation was (0.000). Meaning that there is no deviation between the answers in the survey list.

As for the second group, which includes a point (2, 3). it was (2.20, 2.04). Respectively it is applied in a few universities, and the standard deviation was (0.606, 0.807). Respectively, which are good, slightly different ratios between them. As for the third group, which includes points (4, 5, 6, 7, 8, 9) it was at a rate of (2.40, 2.60, 2.66, 2.76, 2.88, 3) Respectively, universities are interested in them, but within their financial reports and not separately, and that the deviation the standard ratio was (0.470, 0.670, 0.478, 0.431, 0.328, 0.000). Respectively, which is a slightly different ratio. Among the previous results of the three groups, the lack of awareness of the control systems of private Iraqi universities of the importance of strategic plans related to the dimensions of sustainable development in their financial reports and their failure to include them within the strategies of universities, and that there is a varying percentage of interest in the rehabilitation and training of employees with all developments that achieve the sustainability strategy for private universities. From the analysis of the financial statements and annual reports of the Iraqi private universities, it was found that there is a weakness in the application of the Private Education Law No. (25) of 2016 for all colleges (the research sample). In addition to the lack of this law for sustainable development, so any college

has not prepared separate reports on sustainability by its dimensions. But the three dimensions are included implicitly and at a weak level.

Table (2) the extent to which the proposed path is accepted by the Iraqi private universities

N	Details	Mean	Standard deviation
1	It is necessary for university administrations to formulate a sustainable vision, mission and strategy with the participation of their employees.	2.76	0.517
2	Educating employees in the systems and leaders and informing them of their pivotal role in supporting the sustainable strategy.	2.50	0.678
3	Attracting a certain number of new graduates annually, and training and qualifying them according to the requirements prepared for the strategic plan.	2.50	0.647
4	Is it necessary that the application of the proposed course of integrating the strategy of control systems be linked with the strategy of sustainable development to build an integrated information system based on information technology and modern technologies through which information can be provided on all aspects (environmental, societal, financial)	2.88	0.385
5	Is it necessary that the process of integrating the strategy of control systems be linked with the sustainable strategy? Determining the goals and strategies that the university wishes to achieve in each of the dimensions of sustainable development according to its priorities.	2.92	0.340
6	Is it necessary to constantly review the strategic plan and make adjustments to its objectives and indicators, as required by the contiguous changes and developments in the university environment?	2.98	0.141
7	Is it necessary for the proposed path to be linked to an effective system of feedback that provides information to those in charge of implementing the strategic plan of the control systems about their level of performance and help them improve this performance in the future at each stage of implementation of the path and that this system be linked to an effective system of rewards and incentives?	2.90	0.364
8	From your point of view, the strengthening of the strategic plan achieves the mechanisms of strategic management and quality management in evaluating and developing the performance of the control systems at the university in accordance with the requirements of sustainable development.	2.76	0.431
9	Possessing cadres of the highest degree of experience, efficiency, qualification and knowledge of the requirements to achieve sustainable development	2.64	0.613

The survey list in the previous table (2) consists of the second axis, which is the extent to which the proposed path is accepted by the Iraqi private universities (confirmation of the proposed path): where the previous second axis was divided into three groups:

The first group, which includes points (1- 2- 3). serves the sustainability strategy in Iraqi universities when formulating goals and planning their activities, and the second group, which includes points (4, 5, 6, 7) serves to integrate sustainable development indicators into the regulatory systems to support the sustainable role of universities and meet the needs of stakeholders, while the third group, which includes points (8, 9). serves the sustainability management system in Iraqi universities.

Depending on the ordinal scale when analysing the results through the results of the arithmetic mean and the standard deviation, it was found: The first group has a point (2.1) with a ratio of (2.76, 2.50) Respectively and is considered important according to the survey list in

determining the proposed path for the development of university control systems. (3) With a ratio of (2.30). meaning it is of average importance. The standard deviation was (0.517- 0.678- 0.647) Respectively for the first three points, which are good percentages that vary slightly between them.

The second group, which includes points (4, 5, 6, 7) was (2.88, 2.92, 2.98, 2.90). Respectively, and is considered important according to the survey list in determining the proposed path for the development of university control systems. And the standard deviation was (0.385, 0.340, 0.141, 0.364). Respectively, and they are good, slightly varying between them.

As for the third group, which includes a point (8, 9) with a percentage of (2.76, 2.64). Respectively, it is considered important according to the survey list in determining the proposed path for the development of university control systems. In addition, the standard deviation was (0.431, 0.613). Respectively and they are good, slightly different ratios between them.

From the previous results of the three groups, it is clear that there is agreement on the importance and validity of the points included in the survey list with a small standard deviation to define the strategic objectives of the implementation of the proposed course that the university wants to be able to achieve clearly.

The agreement of the sample vocabulary with the existence of a link between the goals and dimensions of the path; as well as the existence of an agreement between universities on the need to constantly modify the goals and indicators of the proposed path and its connection to an effective system in accordance with the required sustainable conditions and variables of the environment and society. Moreover, its connection with an effective system of feedback and strengthening the path with quality management, and the system's ability to express openly about the university's ability to develop the regulatory systems strategy by integrating it with the sustainable development strategy.

All of the above supports the main hypothesis of the research, which states (the regulatory systems currently applied in private Iraqi universities do not take into account the requirements of sustainable development). With the existence of an agreement between the vocabulary of the research sample about the alternatives proposed by the researchers and their importance, validity and the necessity of their availability to implement the proposed path to honestly express the ability of universities to develop their systems supervision according to the requirements of sustainable development.

CONCLUSION

The research aims to try to develop university monitoring systems based on sustainable development indicators, by formulating a proposed path for the possibility of integrating its dimensions within the strategy of the Iraqi private universities, So that they become part of the university's strategy to fulfil its social responsibilities towards society and the environment to achieve value for stakeholders associated with Iraqi universities in the long term. We have come up with to Non-application of international accounting and auditing standards in private Iraqi universities, which highlights the lack of preparation of long-term reports in private Iraqi universities for sustainable development in future, is the study's sample. There are many methods of integration between the sustainability strategy and the strategies of universities through the development of university control systems based on sustainable development indicators, so the integrated sustainability strategy was chosen to integrate the sustainability strategy within the strategies of private universities. Presenting a proposed path for the Iraqi private universities to develop university control systems by integrating the university's strategy with the sustainability strategy. It was found through the statistical analysis of the survey list the support of the Iraqi private universities for the proposed path through the development of university monitoring systems and the integration of the university's strategy with the strategy of sustainable development. The weakness of the Iraqi private universities' awareness of the importance of having a sustainability report in order to make it an annual report as part of the university's strategy to integrate sustainability into its work. Through a literature review, the sustainability report represents a structured presentation of the economic, environmental and social performance of the economic unit, thus helping to maximize the long-term value of the unit.

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