

Corporate Social Responsibility and Green Accounting in Achieving Sustainable Development

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Abstract— Sustainable development is the principle of meeting the needs of the present without sacrificing meeting the needs of future generations. Sustainable development can be achieved if development activities carried out apart from pursuing economic knowledge, also pay attention to the social interests of society and also environmental interests. The research aims to examine the influence of corporate social responsibility and green accounting on sustainable development. This research was conducted on mining companies listed on the Indonesia Stock Exchange in the 2017-2021 period. The technique used in sampling for this research was purposive sampling. The data analysis technique uses multiple linear regression analysis. The research results show that corporate social responsibility and green accounting have a positive effect on sustainable development

Keywords— Corporate Social Responsibility, Green Accounting, Sustainable Development.

I. INTRODUCTION

Sustainable development is a principle of meeting the needs of the present without sacrificing meeting the needs of future generations. The development paradigm, which is used as an indicator of the success of sustainable development, was previously agreed in the form of the Millennium Development Goals. However, the Millennium Development Goals were declared to end in 2015. The new development agreement, which is the 2030 agenda for sustainable development, has produced SDGs as a successor to the previous program. The indicators used to assess the success of the program include 17 goals, 169 targets and 241 indicators to end poverty, inequality and protect the environment.

Sustainable development can be achieved if development activities carried out apart from pursuing economic knowledge, also pay attention to the social interests of society and also environmental interests. Business practices that prioritize environmental sustainability have become an important paradigm in development. The green economic paradigm is a form of the concept of sustainable development which aims to abandon economic practices that prioritize short-term profits and have a negative impact on the environment, to become practices that are environmentally friendly and can meet the needs of the current generation without having to sacrifice the capabilities of future generations (Reliantoro, 2012)

Achieving the Sustainable Development Goals can be achieved through collaboration between the government and business actors, such as disclosing or implementing Corporate Social Responsibility in each company. The community

empowerment approach in implementing CSR is an effective way for companies to improve the quality of people's lives (Maimunah, 2009). Corporate Social Responsibility is an activity that is mandatory for every company. One of them is stated in Law No. 40 of 2007 concerning Limited Liability Companies, which are obliged to carry out social and environmental responsibilities without exception (Sakina et al., 2014). CSR which was initially only implemented because of the generosity of a company, is now integrated into company values as an effort to foster independence and community welfare as well as environmental sustainability. These values are reflected in the Triple Bottom Line concept which consists of society (people), economy (profit) and environment (planet) (Hasyir, 2016).

A company's CSR reporting standards use standards set by the GRI (Global Reporting Initiative). GRI is the body and originator of sustainability reporting standards, these standards are designed universally for companies in all countries. The latest standard used is the GRI-4 standard, which was previously the GRI-3 standard. GRI-4 is the newest standard and was launched in 2013 which aims to help companies in compiling sustainability reports and important information related to the most critical environmental issues (Mauludy, et al., 2018).

Apart from implementing Corporate Social Responsibility, efforts to achieve sustainable development can also be achieved through eco-efficiency in Green Accounting practices. Green Accounting itself is an application of accounting where companies also include costs for environmental preservation or environmental welfare in the company's expenses. Currently, society is very aware of the importance of environmental preservation and the application of Green Accounting can be a special attraction for consumers (Zulhaimi, 2015). The implementation of Green Accounting is a concept where companies in their production processes prioritize efficiency and effectiveness in the use of resources in a sustainable manner so that they are able to align company development with environmental functions and can provide benefits to society (Loen, 2019).

Sustainable development can be achieved if development activities carried out apart from pursuing economic knowledge, also pay attention to the social interests of society and also environmental interests. Thus, efforts to link the company's economic interests and environmental preservation by implementing Green Accounting will result in the results of the

company's financial reports being holistic (Kusumaningtias, 2013). Apart from that, the better the environmental performance, it proves that the greater the PROPER level, the higher the profitability (Putri et al., 2019a). The application of PROPER can be one of the community indicators of environmental performance carried out by companies (Faizah, 2020).

Apart from that, some time ago Indonesia experienced environmental damage which caused concern for environmental communities around mining companies. As is known, the oil, mining and gas industry in Indonesia is the most highlighted regarding its operational activities. From the results of its operations, the company takes more natural products which also cause air pollution and water pollution. This is of concern to the local community because it conflicts with the concept of sustainable development goals which prioritize meeting current needs without sacrificing future needs (Tridarma, 2019). An example of environmental damage caused by oil companies is the case of PT Pertamina Hulu Energi Offshore North West Java (ONWJ), which is located in Karawang, West Java, which experienced an oil spill on July 12 2019. This incident caused water pollution on the north coast of Karawang. This incident is thought to have been caused by a gas leak which created air bubbles in the YYA-1 North Wes Java Offshore Block well (Liputan6, 2019).

Apart from PT Pertamina Hulu Energi, PT Freeport which dumped waste around mountains and rivers which caused the loss of livelihoods of local residents (Pratomo, 2017), the case of the PT Chevro pipe explosion in Riau, PT Caltex Pacific Indonesia which exploited oil resources excessively, cases PT Newmon, which dumps waste in the waters, causes people to suffer from disease, in the case of Lapindo Brantas in Sidoarjo, in East Java and so on (Tridarma, 2019). These cases are proof that companies focus on seeking profits, without prioritizing the community and the surrounding environment. To reduce the negative impacts that will arise from company activities, every company must have a CSR program by implementing the principles of sustainable development. CSR is carried out starting from the economic, environmental and social fields (Tridarma, 2019).

The phenomena mentioned above reinforce the idea that company activities in supporting efforts to achieve sustainable development in Indonesia are still low. On the other hand, the high level of environmental problems, which is one of the pillars of environmental development in sustainable development, is also still the biggest challenge (Kelana, 2021).

II. LITERATURE REVIEW

Legitimacy Theory

Legitimacy theory states that companies in carrying out their operational activities have adapted to the norms and values that apply in the community around the company (Nasi, J., et al, 1997). Legitimacy Theory is one theory that expresses CSR as the essential basis for entities that voluntarily express social responsibility (Luo, et al, 2013); (Ahmad & Hossain, 2015). This theory explains that an entity is a social unit itself (Anggraeni, 2015). The social contract is the foundation of a legitimacy theory that involves the company and the

community around the company to gain profits (Suaryana et al., 2011). Based on this theory, disclosure of CSR and the environment by companies is one step to gain social recognition from the surrounding community. When a company gets social recognition from the community, the sustainability of a company can be maintained because the entity has implemented applicable norms and paid attention to the community around the company (Anggraeni, 2015).

Stakeholder Theory

Stakeholder theory is a company's approach to establishing good relationships with stakeholders by fulfilling stakeholder expectations or requests through CSR disclosures. Stakeholder theory is basically a market forces approach, where the supply or withdrawal of economic resources will determine the type of social and environmental disclosure at a certain point in time. However, companies try to fulfill stakeholder requests because the company's survival depends on stakeholders (Sholihin et al., 2018). In accordance with the definition of stakeholders, namely groups or individuals who influence or are influenced by the achievement of company goals. Stakeholders can obtain information on company operational activities through disclosure of corporate social responsibility (Asyidiki, 2018).

III. RESEARCH METHODS

This research uses quantitative research methods. Quantitative research methods are methods with the aim of testing predetermined hypotheses which are based on the philosophy of positivism and are used to research certain populations or samples by collecting data using research instruments, quantitative or statistical data analysis (Sugiyono, 2015: 8). The type of data used in this research is secondary data obtained from available website sources. The type of data used is the annual report or company annual report which is accessed via the Indonesia Stock Exchange website, namely www.idx.co.id. This research was conducted on mining companies listed on the Indonesia Stock Exchange in the 2017-2021 period. This research uses multiple linear regression as an analysis test.

IV. RESULTS AND DISCUSSION

TABLE 1. Multiple Linear Regression

Variables	Unstandardized Coefficient		Standardized Coefficient	t	sig
	B	Std. Error	Beta		
(Constant)	1,828	,353		5,176	,000
X1	,273	,097	,224	2825	,005
X2	,156	,090	,138	1,736	,035

R .835
Adjusted R Square .683
F count 48.85
Sig F 0.000

Coefficient of Determination Analysis

Table 1 shows that the value of the coefficient of determination or R Square is 0.697. This R Square value of 0.697 comes from squaring the value of the correlation coefficient or "R", which is 0.835 x 0.835 = 0.697. Therefore, this figure means that time budget pressure, turnover intention, and emotional spiritual quotient variables affect the auditor's

ethical behavior variable by 0.697 or 69.7%. As for the remaining 30.3% influenced by other variables.

Simultaneous Significance Test Results (F-test)

The results of the ANOVA test obtained Fcount of 48.851 with a significance value of 0.000. These results show an F value of less than 0.05. So, the variables corporate social responsibility and green accounting have a significant effect on sustainable development behavior. Thus, the model used in this research is considered feasible

T-test results

The t test results in the table above show that the significant value is $0.005 < 0.05$. So Corporate Social Responsibility influences Sustainable Development. The business sustainability of a company can be described by how much profit the company generates. Companies with increased profits indicate that the company has a greater opportunity to continue to grow into the future (Fakhroni, 2020). Sustainable development focuses on how companies can continue to make improvements in the direction of human welfare now and in the future. This means that the company will always carry out activities to improve the welfare of the community around the company for a long period of time. To achieve this goal, community empowerment programs can be carried out, one of which is CSR carried out by the company (Apriliyani & Novita, 2019). This is in accordance with Legitimacy Theory where legitimacy for companies that care about the environment is very important so that the company or organization can be accepted by the environment where the company is located and so that it can continue to develop in the future (Agustina and Tarigan, 2016).

Companies that invest in CSR often encourage innovation to create sustainable solutions. This could be the development of more environmentally friendly products or services or technologies that support resource efficiency. The higher a company carries out CSR, the higher the company's sustainable development achievements will be. The results of this research are in accordance with research conducted by Mamduh (2020) proving that CSR programs carried out by companies around the company's operational environment can increase sustainable economic development.

The t test results in the table above show that the significant value is $0.035 < 0.05$. So Green Accounting has an influence on Sustainable Development. Based on Legitimacy Theory, companies care about the environment where the company is located so that the company can be accepted and so that the company continues to develop in the future according to (Agustina & Tarigan, 2019). By carrying out Green Accounting, the company is considered to have contributed to Sustainable Development in order to maintain its reputation in society. The results of this research state that Green Accounting has an effect on Sustainable Development. The results of this research are in line with research conducted by (Selpiyanti & Fakhroni, 2020) and (Loen, 2018) which shows that Green Accounting has a positive effect on Sustainable Development.

V. CONCLUSIONS

This research aims to test whether there is an influence of corporate social responsibility and green accounting on sustainable development for the 2017-2021 research period. The disclosure of Sustainable Development itself uses 4 components, namely economic, social, environmental and technological. The sample was determined using techniques and 38 companies were obtained with 5 years of observation, namely from 2017-2021, so the total sample in this study was 190 samples. In this research, the analytical tool used is SPSS ver 22. Based on the results of the research explained in the previous chapter, the conclusion obtained is that corporate social responsibility and green accounting have a positive effect on sustainable development.

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