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The Impact Of Profitability, Company Size, Green Accounting, Media Disclosure, And The Board Of Commissioners On Csr Disclosure

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ABSTRACT

The research aimed to investigate the influence of alterations in green accounting, firm size, board commissioner count, media disclosure, and profitability on CSR disclosure. Corporate Social Responsibility (CSR) has emerged as a critical factor, second only to financial performance, for publicly traded companies, hence necessitating the evaluation of additional variables in research. This study replicates the research conducted by Katarina Agnes (2023), with the addition of four control variables and modifications to the hypothesis testing program. The primary distinctions encompass the incorporation of four control variables, the transition from SPSS to STATA version 16 for hypothesis testing, and the research sample comprising 280 data points from 70 manufacturing firms listed on the Indonesia Stock Exchange (IDX) from 2020 to 2023. The study process encompasses descriptive statistical analyses, classical assumption evaluations, model specification assessments, and hypothesis testing. The findings demonstrate that green accounting, firm size, and media exposure significantly influence CSR disclosure, while the number of board commissioners and profitability do not significantly affect CSR disclosure.

Keywords - CSR Disclosure, Green Accounting, Company Size, Board Commissioners, Media Exposure, Profitabilities

INTRODUCTION

Environmental and social issues in Indonesia have consistently been a concern for both the public and the government, as these matters are critical and require annual minimization and significant attention (Sriyanti, 2023). According to data from IQair.com, an air quality monitoring website, Jakarta is classified as the third city with the worse air quality globally for August 2024, with an index score of 169, which falls within the harmful range of 151-200. The government cannot resolve this issue independently and requires support from the community, particularly corporations with resources to implement Corporate Social Responsibility (CSR) initiatives. These CSR initiatives seek to enhance the quality of life for both the community and the environment in which the company executes the pertinent CSR program (Maf'ulla & Rachmawati, 2024). Moreover, CSR activities that provide favorable outcomes for the community will undoubtedly enhance the company's worth, increasing its visibility among the public who may become potential shareholders (Wijaya & Pancawati, 2019).

The greater the number of individuals purchasing shares of a linked company, the higher the valuation of that company's shares, particularly if its name is well-recognized by the public (Vinsensia & Nugroho, 2023). The yearly report issued for CSR disclosure is a sustainability report. A sustainability report is a record that elucidates economic factors, human rights, labor conditions, employment policies, product accountability, and social and environmental concerns (Abeysekera, 2022). The Corporate Social Responsibility disclosure in the sustainability report adheres to the Global Reporting Initiative (GRI) standard.

Several factors are likely to influence CSR disclosure, including green accounting, corporate size, media disclosure, profitability, and the board of commissioners. These parameters were selected and employed based on prior research indicating that associated elements affect CSR disclosure. The subsequent research problems will be examined by the researcher: Do green accounting, corporate size, board of commissioners' quantity, media disclosure, and profitability affect CSR disclosure? This study aims to objectively demonstrate that green accounting, firm size, board of commissioners' count, media disclosure, and profitability influence CSR disclosure.

LITERATURE REVIEW

Legitimacy theory posits the social contract between an institution and societal expectations. Legitimacy theory relies on the timeliness of corporate policy formulation, which may be deemed legitimate presently but could lose its legitimacy in the future owing to shifts in social norms. This occurred because, basically, corporations must adjust to societal demands (Akhter et al., 2023). Stakeholder theory posits that a company's operational actions should prioritize not just its own interests but also those of its stakeholders. The relevant stakeholders include shareholders, the general public, employees, and the government. Similar to shareholders, stakeholders significantly influence a company's development and sustainability due to their capacity to manage essential resources for the company's longevity (Giacomini et al., 2022). Companies are obligated to sustain connections with stakeholders by delivering services that fulfill their demands, particularly those capable of supplying essential resources for the business, such as labor or customers.

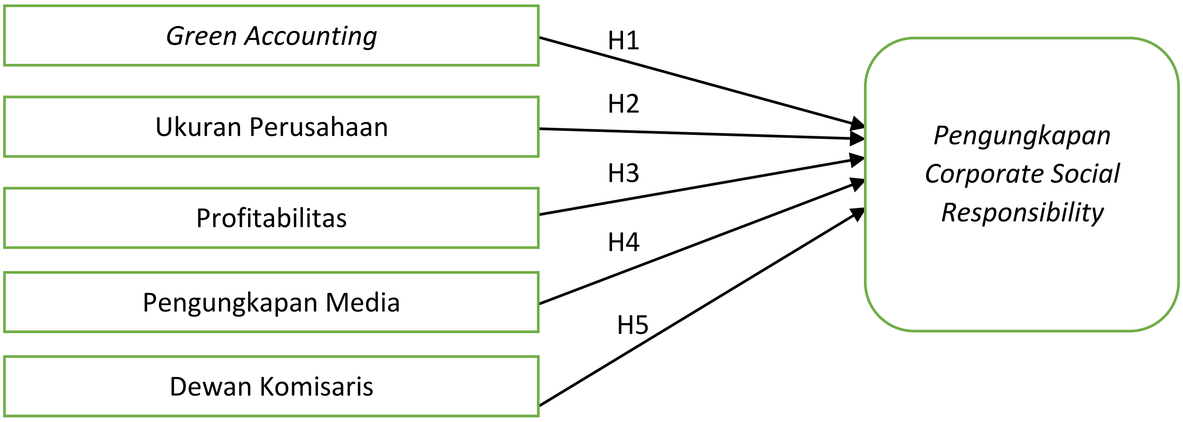
Green accounting entails the incorporation of environmental expenses into financial statements to prevent, minimize, reduce, and eliminate adverse environmental impacts, benefiting both internal and external stakeholders (Dianty & Nurrahim, 2020). Green accounting contributes to the reduction of energy use, mitigates health hazards, and fosters competitive advantages for organizations. The primary objective of green accounting is to aid businesses in comprehending and reconciling conventional economic aims with sustainable economic objectives. corporation size is a metric that reflects the magnitude of a corporation, as indicated by the value of its assets (Kristiadi & Herijawati, 2023). The scale of a company can enhance investor trust. A bigger corporate size facilitates the acquisition of cash, both internally and outside. The company's size suggests robust growth, perhaps enhancing its value. The enhancement of company value is evidenced by the rise in total assets relative to total liabilities (Rivandi & Petra, 2022).

Profitability refers to a company's capacity to make profit, assessed in proportion to total assets, sales, and equity (Ismi & Hendrani, 2024). Increased firm profits result in elevated dividend payments to stockholders (Mumtaz & Suwarno, 2024). The author employed Return on Assets (ROA) as a metric, which compares profit to assets (Rivandi & Petra, 2022). Profitability ratios are metrics that evaluate a company's financial success in generating profit from revenue, assets, and shareholder equity. Profitability ratios encompass many metrics utilized to evaluate overall financial performance. A higher profitability ratio indicates more profitability of the company's operational activity. Five types of profitability ratios exist: Return on Assets, Return on Equity, Operating Profit Margin, Gross Profit Margin, and Net Profit Margin.

The board of commissioners is tasked with supervising and advising the board of directors, ensuring the corporation complies with Good Corporate Governance (GCG) (Herusetya & Suryadinata, 2022). The Indonesian Stock Exchange (IDX) mandated that publicly listed businesses must have a minimum of two board commissioners, including at least one independent commissioner, inside their organizational framework (Nastiti, Dwi Tiara, Reswita, Yefri, Malik, 2018). The board of commissioners establishes committees that facilitate the board's role in overseeing the corporation, aiding in the execution of duties and responsibilities (Tinangon et al., 2021).

Media disclosure refers to the channels employed by a firm to communicate information pertinent to the organization, with the objective of enhancing its reputation. The media's dissemination of information concerning the company's social and environmental initiatives is a critical aspect that corporations must heed, as stakeholders are attentive to this information. Media coverage is highly extensive and impactful, as the publication of a sustainability report can signify a significant accomplishment for a company (Klein et al., 2020).

CSR disclosure refers to an organization's accountability for the effects of its social and environmental operations, functioning as a means of transparency for stakeholders and shareholders. The significance of CSR disclosure is rooted in stakeholders' necessity to appraise and evaluate the company's social and environmental performance. Enhanced CSR disclosure will yield comments that can augment the worth of the associated company (Kesumastuti & Dewi, 2021). This CSR disclosure impacts the company's expenditures, which will be subtracted from actual revenue, thereby diminishing profits. Nonetheless, it has the potential to enhance the company's reputation, resulting in sustained profitability.



A separate study by Rohayati and Mulyati (2022) similarly identified findings concerning the importance of green accounting's impact on CSR disclosure. H1: Green Accounting positively influences CSR disclosure. Consistent with the findings of Salehi, Tarighi, and Rezanezhad (2019), Harahap and Budiasih (2024) likewise identified an association between company size and CSR disclosure. The size of a company positively influences CSR disclosure. Negara, Apriyanti, Sarra, and Sari (2021) similarly discovered that the board of commissioners has a substantial link with CSR disclosure. The board of commissioners positively influences CSR disclosure. Other researches, Oktaviani, Pusparini, and Yenas, Siska (2024), also identified a similar association with a favorable connotation between media disclosure and CSR disclosure. Media disclosure positively influences CSR disclosure. Susanto and Tjahjono (2023) shown that profitability levels exhibit a favorable link with CSR disclosure. H5: Profitability positively influences CSR disclosure.

METHODOLOGY

In a pertinent study, researchers utilized a population of publicly traded industrial enterprises. Researchers identified manufacturing firms. The researcher utilized a sample of 70 manufacturing organizations, drawing on data from 2020 to 2023. The employed sample technique is purposive sampling, utilizing particular criteria to achieve optimal research outcomes. The quantitative method was employed to gather data for the research findings.

This method relies on the website www.idx.co.id, the official site of the Indonesia Stock Exchange (IDX), which provides data on stock prices of companies across various sectors, along with other critical information pertinent to stakeholders and prospective stakeholders. An empirical model represents a framework that elucidates the selected hypothesis concerning the interrelations among numerous variables, including dependent, independent, moderating, control, and, if applicable, mediating factors.

$$CSRD_{it} = a + \beta 1\, GR_{it} + \beta 2 UP_{it} + \beta 3\, DK_{it} + \beta 4\, ME_{it} + \beta 5\, Pr_{it} + \beta 6\, ROE_{it} + \beta 7\, LEV_{it} + \beta 8\, SG_{it} + \beta 9\, Age_{it} + \Sigma$$

CSR disclosure can be measured using the following formula.

$$\textbf{CSRDI: } \frac{\Sigma xij}{nj} \times 100\%$$

CSRDI: CSR Disclosure

ΣXij: Total score obtained by the company

Nj: Number of items for each company, totaling 91 points

Green accounting is an accounting concept that contributes environmental costs to support environmental health with operational efficiency, measured using a dummy variable as an indicator. When a company discloses environmental costs, it is assigned a value of 1. Conversely, when a company does not disclose environmental costs, it is assigned a value of 0. Company size is depicted thru the company's total sales revenue, assets, and the average for asset sales. With this company size, stakeholders can see the extent of their exposure based on the company's size.

The measurement of the board of commissioners is by looking at the total number of board members in the company. Media disclosure will be measured using the dummy method. This dummy method indicates that if a company discloses CSR on its official website, it will be given a value of 1; if a company does not disclose CSR on its official website, it will be given a value of 0. For measuring profitability, ROA is used. In this study, the researcher also used 4 control variables, such as company age, leverage, sales growth, and Return on Equity.

RESULTS

Researchers conducted a model specification test using Analysis of Variance (ANOVA). Testing with this method is conducted to see if there are significant differences between more than two unrelated variables, and for researchers who have 280 data points and 10 variables. This testing also determines whether the research model is suitable for proceeding to the hypothesis testing stage. The results obtained show that the F-Test is 15.38 and Prob>F is 0.0000. These results indicate that the research model is suitable for proceeding to the hypothesis testing stage and has at least one independent variable that significantly affects the dependent variable because the significance value is below 0.05.

The model specification test also showed an R-squared value of 0.3765, which means that at least 37.65% of the five independent variables have an influence on the dependent variable, namely CSR disclosure, or 37.65% of the variation in the dependent variable can be explained by the independent variables. For the remaining 62.35%, the CSR disclosure variable is influenced by other variables not tested in this study. The R-squared value also applies to the control variables that were also tested in the study, namely company age, leverage, sales growth, and Return on Equity, which also had an influence of 37.65% on CSR disclosure. The obtained R-squared value is categorized as weak because it is below 0.50, which may indicate that not many of the independent variables tested have an influence on the dependent variable.

CSR Disclosure	Coefficient	Standard Error	t	P>|t|	[95% conf.interval]	
Green Accounting	0,1844	0,0175	10,51	0,000	0,1498	0,2189
Company Size	0,0343	0,0073	4,70	0,000	0,0199	0,0486
Number of Board of Commissioners	-0,0037	0,0063	-0,59	0,555	-0,0162	0,0087
Media Disclosure	0,0359	0,0164	2,18	0,030	0,0035	0,0683
Profitabilitas	0,0322	0,0950	0,34	0,735	-0,1548	0,2193
Company Age	0,0005	0,0005	1,10	0,270	-0,0004	0,0015
Leverage	0,0548	0,0450	1,22	0,225	-0,0338	0,1435
Sales Growth	0,0004	0,0003	1,17	0,243	-0,0003	0,0010
Return on Equity	0,0001	0,0002	0,31	0,758	-0,0004	0,0005
_cons	-0,7157	0,1896	-3,77	0,000	-1,0889	-0,3424

The coefficient for green accounting is 0.1844. A positive number signifies that a company's disclosure of its environmental expenses will enhance the value of its CSR disclosure. Environmental cost disclosure is covered within one of the 91 CSR disclosure criteria. Consequently, a company's failure to disclose its environmental expenses will negatively impact the value of its CSR disclosure. The green accounting variable has a significance value of 0.000, which is below the threshold of 0.05. This figure indicates that green accounting significantly impacts CSR disclosure. Therefore, H1 is acceptable due to the connection between the two associated variables.

The coefficient for company size is 0.0343. A positive number signifies that an increase in firm size correlates with an enhancement in the company's CSR disclosure value. The larger the firm, the greater the public's expectations of it. The significant value of the company size variable is 0.000, which is below the threshold of 0.05. The firm size variable significantly affects CSR disclosure. Consequently, H2 is accepted due to the link between the two associated variables.

The board of commissioners is -0.0037. A negative score signifies that an increased number of board members adversely impacts the company's capacity to diminish CSR disclosure value. As the number of board members diminishes, the company's capacity to fulfill the value of CSR disclosure rises. The test findings do not corroborate this, as indicated by the significance value.

The variable representing the number of board members, at 0.555, exceeds 0.05, suggesting that the number of board members does not significantly affect CSR disclosure. Consequently, H3 is dismissed due to the absence of a substantial link between the two associated variables.
The media disclosure is recorded as 0.0359. This suggests that the company's CSR initiatives, whether disseminated via online platforms or its official website, will enhance the value of the company's CSR

disclosures. Companies must prioritize excellence in their CSR disclosure activities and transparently convey this commitment to the public to enhance or sustain their corporate image within the community, regardless of whether they are newly listed on the IDX or well-established entities with significant recognition. Consequently, H4 is approved due to the identification of a link between the two associated variables.

The profitability coefficient is 0.0322. This positive score signifies that when a company's profitability rises, its capacity to fulfill CSR disclosure rules also improves. If a company's profitability declines, its capacity to fulfill CSR disclosure rules will diminish, leading to a reduced CSR disclosure value. Nonetheless, this is contradicted by the profitability variable's significance value of 0.735, beyond 0.05, which signifies an absence of a substantial influence of profitability on CSR disclosure. Consequently, H5 is dismissed.

DISCUSSION

Green accounting positively impacts CSR disclosure. The company's sustainability report emphasizes CSR disclosure in terms of economic, environmental, social, and consumer responsibility performance. The disclosure of environmental costs is crucial in CSR reporting, as one of the 91 CSR disclosure standards includes the criterion of "environmental costs incurred." Environmental costs are integral to green accounting, which subsequently affects the valuation of CSR disclosure, thereby reflecting the company's performance. Large corporations possess a superior capacity to reveal corporate social responsibility compared to smaller enterprises. The general populace will focus more on larger corporations than on smaller entities; thus, larger organizations will endeavor to satisfy several CSR disclosure standard requirements to uphold a favorable public image. The quantity of board members has no link with CSR disclosure. Consequently, it can be inferred that the quantity of board members in the 70 manufacturing firms listed on the IDX does not provide enhanced performance regarding the augmentation of CSR disclosure value. The quantity of board members, regardless of size, does not inherently ensure superior performance in oversight. Media disclosure positively correlates with CSR disclosure. Inawati and Oktafitria (2021) similarly discovered significant findings during hypothesis testing, indicating a substantial impact of media disclosure on CSR disclosure. This remark indicates that CSR disclosure via online media or the company's official website will influence the value of CSR disclosure. Firms with elevated profitability do not inherently increase their CSR disclosure efforts, as the expenses associated with such disclosures are substantial and may diminish earnings. Consequently, many corporations persist in their annual CSR disclosure practices despite rising profitability. Conversely, firms with diminished profitability may disclose greater corporate social responsibility (CSR) initiatives than those with enhanced profitability as a means to engage with the community, despite the absence of assurance that profitability will rise in subsequent periods, which may also adversely affect current profitability.

CONCLUSION

Green Accounting significantly influences CSR disclosure. This result makes H1 acceptable because there is a correlation between the two related variables. Company size has a significantly positive effect on CSR disclosure. This result also leads to the acceptance of H2 because there is a correlation between the two variables. The number of board members did not significantly affect CSR disclosure. This result also led to the rejection of H3 because no correlation was found after testing and data processing. Media disclosure significantly affected CSR disclosure. This result also led to the acceptance of H4 because there was a correlation between the two variables. Profitability does not significantly affect CSR disclosure. This result also leads to the rejection of H5 because no correlation was found after testing and data processing. The results obtained for the control variables tested, including company age, leverage, sales growth, and Return on Equity, overall after data processing and testing, also did not show a significant influence between all control variables and CSR disclosure.

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