

THE EFFECT OF GREEN ACCOUNTING, MEDIA EXPOSURE, AND TAX AGGRESSIVENESS ON CORPORATE SOCIAL RESPONSIBILITY (Study on Property, Real Estate, and Building Construction Sector Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period)

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ABSTRACT (Tahoma, 10 pt)

This study aims to understand and find out how the influence of green accounting, media exposure, and tax aggressiveness on corporate social responsibility. The research was conducted on property, real estate, and building construction sector companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The research method used in research is quantitative research. The research method used in research is quantitative research. The sample selection process in the study using the purposive sampling method resulted in research samples totaling 44 samples from the total population with a total of 176 companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The data analysis technique used in the study is multiple linear regression in order to understand how the influence of green accounting, media exposure, and tax aggressiveness on corporate social responsibility.

The results showed that green accounting, media exposure and tax aggressiveness had no effect on corporate social responsibility. The Adjusted R Square value is obtained as much as 0.610, this can be interpreted that the variables of green accounting, media exposure, and tax aggressiveness are only able to explain 61% of the variation in corporate social responsibility. While the remaining 39% of corporate social responsibility variables were explained by other variables that were not included in the study.

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I. INTRODUCTION

Every company established has the same goals, namely: Get maximum profit and keep adding value. (Agnes, 2023). Currently, companies are required to be able to contribute into various aspects including economic aspects, social aspects and environmental aspects (Syekha, 2021). According to

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Husnatarina Company (2011) Must account for the company's performance openly to shareholders and stakeholders. The company should concentrate on triple bottom line, which not only prioritizes profit (profit), but also Community Welfare (People) and Environmental Protection (planet)(Latifah, 2022). The emergence of various social and environmental problems such as pollution, depreciation of natural resources and also company waste recently, it has become more difficult to control, giving rise to unrest in society (Cyhintia, 2023). Meanwhile Regulation Government No. 47 of 2012 concerning the Implementation of Responsibilities the Company's Social and Environmental (TJSLP) has made it mandatory to implement CSR for each company is added to the existence of Law No. 40 In 2007 article 66 paragraph (2c) which also requires every company to report on the implementation of CSR in its annual report.

Cases in the property, real estate and building construction sectors which is reported by KALTIM POST in 2023 happened to The Premiere Hills owned by PT. Agung Podomoro Group on Jalan MT Haryono, Lok Bahu Village, Sungai Kunjang District, Samarinda City, East Kalimantan Province. The existence of development activities carried out by the company has an impact on environmental damage as a result floods occur and landslides. In addition, the relevant government assesses the company not serious in overcoming the problem of environmental damage as a result of the development activity. (<https://kaltimpost.jawapos.com>). In addition, in research that has been conducted by Syeikha (2021) a similar case occurred in Meikarta District 2 apartment in Cibatu, Bekasi. The construction of the apartment has been planned since in 2017 but until 2022 it has not been resolved. Some consumers who have purchased units make demands against parties apartment developer. In addition, there are issues regarding its licensing. In 2023 the case is still continuing Commission VI of the House of Representatives RI summons the leadership of PT Lippo Cikarang, Tbk. It was found that out of 18,000 units only 4,200 units have been handed over since the Suspension of Debt Payment Obligations. With the company's efforts to establish good relations with the community, it can be done by implementing Corporate Social Responsibility. (<https://www.cnbcindonesia.com/market>).

Some research related to CSR disclosure has been widely researched before, but still provides different empirical evidence. But in this study, it will focus on three factors, namely: green accounting, media exposure and tax aggressiveness. The reason researchers choose companies in the property, real estate, and building construction sectors is because they dominate companies listed on the Indonesia Stock Exchange. In addition, another reason is that companies in the property, real estate, and building construction sectors are large sectors that are able to absorb large numbers of workers who are able to absorb large numbers of workers and have a chain effect on other sectors of the economy. Companies in the property, real estate, and building construction sectors have influence on other sectors and are also one of the pillars of the country's economic growth. There are still many cases regarding CSR in this sector. In addition, a significant decline in the growth rate of this sector has led to a sluggish economy in 2018 to 2021. For this reason, researchers are interested in researching the "Effect of Green Accounting, Media Exposure, and Tax Aggressiveness on Corporate Social Responsibility (Study on Property, Real Estate and Building Construction Sector Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period)."

II. LITRATURE REVIEW

This theory was first proposed in the theory of Strategic Management: A Stakeholder Approach by Freeman (1984) This stakeholder theory states that the prosperity and success of a company depends heavily on the ability of the company itself by aligning the various interests of stakeholders. According to Carroll (2018) the definition of stakeholder theory:

"Stakeholders are those groups or individuals with whom an organization interacts or has interdependencies. It also should be noted that each of the stakeholder groups may be further subdivided into more specific stakeholder subgroups, each of them posing special challenges for business."

Legitimacy theory is a theory first proposed by Dowling & Pfeffer (1975) which has a focus on the interaction between companies and society. This theory considers that society is one of the important factors in the development of the company in the long run. Legitimacy theory is a theory that can be used to explain related to social areas and environmental accounting (Dewi, 2017). The focus of legitimacy theory is the interaction between companies and society, that companies are organizations that are part of society so it is important for companies to pay attention to social norms

in society. Legitimacy is mandatory for companies because there are limits emphasized by social norms and values and reactions to these limits will encourage analysis of company behavior with concern for the surrounding environment. (Hidayah, 2023).

H₁ : Green Accounting has a positive influence on Corporate Social Responsibility

Based on the results of research conducted by (Cyhintia, 2023) green accounting has a positive influence and significance on corporate social responsibility disclosure. Referring to the theory of legitimacy where the company's operational activities must be accepted by the community, so that the activities carried out by a company need to pay attention to the values and norms that apply in society.

H₂ Media Exposure has a positive influence on Corporate Social Responsibility

Based on the results of research conducted by (Hidayah, 2023) that media exposure has a positive and significant effect on corporate social responsibility (CSR) disclosure, the results of this study are supported by stakeholder theory that companies must pay attention to the interests of parties related to the company in operational activities, so that companies must meet the needs of stakeholders in a fast and effective way through the website.

H₃: Tax Aggressiveness has no effect on Corporate Social Responsibility

Research by Kurniawan, 2023 the result tax aggressiveness has no effect influence on corporate social responsibility. According Husnatarina, 2011 CSR has not been carried out by companies in Indonesia as effectively as it should be. supported by legitimacy theory which states that industries that are aggressive on taxes will reveal more CSR in several fields with the aim of seeking attention and easing the burden on the community (Wardhani, 2017).

H₄ : Green Accounting, Media Exposure, and Tax Aggressiveness has positive and influence on Corporate Social Responsibility

Research conducted by (Cyhintia, 2023) green accounting has a positive influence and significance on corporate social responsibility disclosure. Referring to the theory of legitimacy where the company's operational activities must be accepted by the community, so that the activities carried out by a company need to pay attention to the values and norms that apply in society.

III. METHODS

The research was conducted on property, real estate, and building construction sector companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The research method used in research is quantitative research. The research method used in research is quantitative research. The sample selection process in the study using the purposive sampling method resulted in research samples totaling 44 samples from the total population with a total of 176 companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The data analysis technique used in the study is multiple linear regression in order to understand how the influence of green accounting, media exposure, and tax aggressiveness on corporate social responsibility.

IV. RESULTS AND DISCUSSION

(Tahoma, Size 10) The results and discussion can display data in the form of tables and images. Results must be supported by related references or can be compared with previous research. The results and discussion can display data in the form of tables and images. Results must be supported by related references or can be compared with previous research. The table below shows the results of the descriptive statistics of each variable The purpose of the descriptive statistical test results above is to provide an overview of information about the average value (mean), maximum value, minimum value and standard deviation.

Table 1. Descriptive Statistics Results

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	
Green Accounting	176	.00	1.00	.9886	.10630	
Media Exposure	176	.00	1.00	.9943	.07538	

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Tax Aggressiveness	176	.00	97	6.000	13.2
			.00	0	8329
CSR	176	.00	94	82.47	8.01
			.00	16	850
Valid N (listwise)	176				

Source: *Output* Processed SPSS 25, 2023

Table 2. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		176
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	79.99237261
Most Extreme Differences	Absolute	.034
	Positive	.034
	Negative	-.021
Test Statistic		.034
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: *Output* Source: *Output* SPSS 25 processed, 2023
 The output test results in the table above obtained a significance value of 0.200 > 0.05. So it is assumed that with all variables, normality is met.

Table 3. Multicollinearity Test

Coefficients^a								
Model		Unstandardized		Standardize		Collinearity		
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	75.000	7.160		10.475	.000		
	GA	11.595	7.381	.103	1.571	.118	.945	1.059
	ME	-4.133	1.854	-.146	-2.230	.027	.944	1.060
	AP	.037	.036	.066	1.028	.305	.998	1.002

a. Dependent Variable: CSR

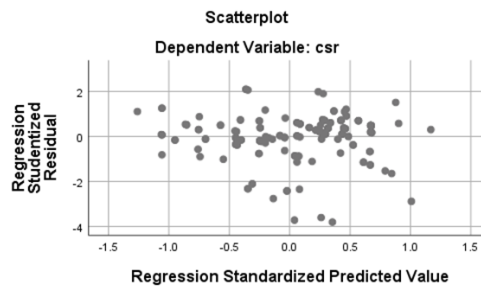
Source : *Output* Processed SPSS 25, 2023
 Based on the table above, it can be seen from the VIF value for the variable Understanding Technology (X1) of 2.312 < 10, Understanding Accounting (X2) of 2.394 < 10, Socialization and Training (X3) of 1.364 < 10 and the tolerance value of Understanding Technology (X1) of 0.433 > 0.10, Understanding

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Accounting (X2) of 0.418 > 0.10, Socialization and Training (X3) of 0.733 > 0.10. Because tolerance < 10 and VIF > 0.10, there is no multicollinearity.

Picture Heteroscedasticity Test



Source: *Output* Processed SPSS 25, 2023

Based on the table above of the heterokedasticity test results, on the scatterplot graph it is known that there is no certain pattern, where the points are scattered irregularly below and above 0. Based on these results, it can be concluded that there is no sign of occurrence.

Results of Multiple Regression Analysis

Table 4.4 Autocorrelation Test

Runs Test

	Unstandardized Residual
Test Value ^a	1.40610
Cases < Test Value	88
Cases >= Test Value	88
Total Cases	176
Number of Runs	31
Z	-.769
Asymp. Sig. (2-tailed)	.759

a. Median

Source : *Output* Processed SPSS 25, 2023

According to table 4 of the autocorrelation test analysis results above, a test value of 1.40610 with an Asymp value is generated. A significant (2-tailed) sig of .759 means that the value exceeds 0.05. Based on these results, it can be concluded that there are no autocorrelation problems in the regression model.

Table 5 multiple regression analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	80.594	1.215		66.341	.000
	GA	1.120	1.217	.070	.920	.359
	ME	1.545	1.313	.090	1.177	.241
	TA	.048	.046	.079	1.042	.299

a. Dependent Variable: CSR

Source: Output SPSS, 2023

From the table above, the constant and beta coefficient for each variable can be calculated so that the following regression equation can be created:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

$$CSR = 80.594 + 1.120 GA + 1.545 ME + 0.048 TA$$

Based on the results of multiple regression analysis can be explained as follows:

1. Constant value of 80.594 which shows the situation when the SAK-EMKM Implementation variable has not been influenced by other variables, namely the variable green accounting (X1), media exposure (X2), tax aggressiveness (X3).
2. The value of β_1 for the variable green accounting (X1) is 1.120, it shows that every increase in the variable understanding of technology by 1 unit, CSR will decrease by 1.120 units assuming other variables do not change or are constant.
3. The β_2 value for the media exposure variable (X2) is 1.545, which means that every increase in the accounting understanding variable by 1 unit, CSR will decrease by 1.545 units, assuming other variables do not change or are constant.
4. The value of β_3 for tax aggressiveness variable (X3) is 0.048 which indicates that every increase in tax aggressiveness variable by 1 unit, CSR will decrease by 0.048 units assuming other variables do not change or are constant.

Table 6. Partial Test (t)

		Coefficients ^a			
		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	3.549	3.450		1.029
	GA	1.974	3.477	.026	.568
	ME	77.221	4.868	.726	15.863
	TA	.034	.020	.056	1.715
					Sig.
					.305
					.571
					.000
					.088

a. Dependent Variable: csr

Source : *Output* Processed SPSS 25, 2023

The results of the t test can be explained as follows:

1. The effect of green accounting (X1) on CSR (Y) seen from the coefficient table, the t_{count} value of green accounting variable is 0.568 < from t table 1.653 and the significance is 0.571. So green accounting has no effect on CSR.
2. The effect of media exposure (X2) on the CSR (Y) seen from the table, the t_{count} value of this variable is 15.863 > from t table 1.653 and the significance is 0.000. So media exposure has a positive and significant effect on CSR.
3. The effect of tax aggressiveness (X3) on CSR (Y) seen from the table above, the t_{count} value of this variable is 1.715 < from t table 1.653 and the significance value is 0.000. So tax aggressiveness has no effect on CSR.

V. CONCLUSION (Tahoma, size 11, Bold, Left)

Based on the results of calculations and analysis from the discussion on, the conclusions of this study are:

1. The research results partially show that green accounting has no effect on corporate social responsibility: in property, real estate and building construction companies listed on the IDX for the 2018-2021 period. Because the implementation of green accounting is still not implemented in companies
2. Partial research results show that media exposure has effect positive and significant on corporate social responsibility in property, real estate and building construction companies listed on the IDX for the 2018-2021 period. Because companies tend not to make disclosures in the media, their companies have a low level of disclosure results. On the other hand, in the case of companies that have previously made disclosures via the web but did not make media disclosures in the following year, it was motivated by a lack of
3. Partial research results show that tax aggressiveness has no effect on the capital structure of property, real estate and building construction companies listed on the IDX for the 2018-2021

period. The absence of transparency regarding companies that carry out aggressive paik in their annual reports to the wider public means that the public does not know which ones companies that carry out tax aggressiveness.

4. Simultaneous research results show that the influence of green accounting, media exposure and paik aggressiveness has no effect on corporate social responsibility in property, real estate and building construction companies listed on the BEI for the 2018-2021 period

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