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Corporate Social Responsibility (CSR) Disclosure Behavior in the Global Business Sector

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Abstract: *This research explores the impact of sustainable accounting policies on the disclosure behavior of Corporate Social Responsibility (CSR) in the global business sector. As companies increasingly recognize the importance of integrating sustainability into their business strategies, CSR disclosure has become a critical aspect of maintaining stakeholder relationships. Sustainable accounting policies play a key role in ensuring that CSR activities are transparently reported in financial statements. This study adopts a literature review methodology to examine previous research on the influence of sustainable accounting practices on CSR disclosure. The findings indicate that companies with clear and structured sustainable accounting policies tend to provide more transparent and comprehensive CSR disclosures. Furthermore, the adoption of international standards, such as GRI and SASB, significantly enhances the quality and consistency of CSR reporting. The study concludes that the implementation of effective sustainable accounting policies improves the transparency and trustworthiness of CSR disclosures, which can positively impact a company's reputation and stakeholder relations.*

Keywords: *Sustainable accounting policies, Corporate Social Responsibility (CSR), CSR disclosure, global business, transparency, international standards, GRI, SASB.*

1. INTRODUCTION

In the era of growing globalization, large companies around the world are increasingly aware of the importance of sustainability as an integral part of their business strategy. Not only focusing on short-term profits, companies are now starting to prioritize broader social and environmental responsibilities, as an effort to create a positive impact on society and the planet. One of the most popular approaches in managing the relationship between a company and its stakeholders is Corporate Social Responsibility (CSR). CSR not only functions to maintain the company's image, but also as a form of social responsibility that pays attention to various aspects of the environment, society, and good governance.

CSR, in practice, includes various activities that focus on sustainability, such as waste management, use of renewable energy, protection of human rights, and contribution to community welfare. However, although many companies have implemented CSR programs, the main challenge faced is how to communicate this commitment in a transparent and accountable manner to their stakeholders. In this regard, sustainable accounting policies play a very important role. These policies provide guidelines on how companies should disclose and report their CSR activities appropriately and measurably, so as to provide a clear picture of the social and environmental impacts resulting from these activities.

Sustainable accounting itself refers to a method of recording and reporting that not only emphasizes financial results, but also considers environmental, social, and governance (ESG) factors. Companies that adopt sustainable accounting policies tend to be more transparent in

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disclosing various risks and opportunities related to sustainability. This includes providing accurate reports on their environmental impact management, diversity and inclusion within the organization, and good governance practices. This policy is designed to ensure that companies are responsible for the impacts caused by their business activities, whether at the local, national, or global levels (Adhariani & Tjondro, 2020) .

In response to increasing pressure for greater transparency and accountability in CSR reporting, many countries and international bodies have begun to introduce stricter reporting standards. For example, some countries require companies to disclose information related to their sustainability practices, including in their annual reports. On the other hand, various global organizations, such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), have also developed reporting standards that require companies to report their sustainability performance in a more structured and measurable manner.

However, despite a strong global push to improve accountability in CSR disclosure, many companies still struggle to implement sustainability accounting policies effectively. One of the main challenges is the differences in interpretation and application of existing sustainability standards. Different companies in different sectors may face unique challenges in how they report their CSR activities, depending on their industry, geographic location, and even the size of the company itself. In addition, inconsistencies in the implementation of CSR policies can affect the quality and credibility of sustainability reports, which ultimately impacts stakeholder trust in a company’s sustainability commitments.

This study aims to explore the influence of sustainability accounting policies on CSR disclosure behavior in the global business sector. By understanding how these policies are implemented and interpreted in various sectors, it is hoped that it can provide deeper insights into the challenges and opportunities that exist in transparent and accountable CSR disclosure. This study also focuses on the factors that influence companies in deciding how much and how clearly they will disclose information related to their CSR activities, and how such disclosures can shape their perceptions and relationships with stakeholders. In addition, this study will also discuss the role of regulators and international standards in encouraging better sustainability accounting practices, and how this can affect the performance and reputation of companies in the global market.

This research will make an important contribution to the understanding of how sustainable accounting policies can influence CSR disclosure and provide guidance for companies in developing more responsible and sustainable strategies.

2. LITERATURE REVIEW

Sustainable Accounting Policy

Sustainability accounting policies refer to a set of principles, guidelines, and standards that companies apply to record, classify, and report sustainability-related information in their financial statements. The main objective of these policies is to ensure that the social, environmental, and governance impacts generated by a company's activities are clearly reflected in the financial statements. These policies include the recognition and measurement of costs associated with Corporate Social Responsibility (CSR) programs as well as how companies disclose the results of these activities, such as waste management, emission reduction, and improving community welfare. One example of an international standard that provides guidance on this is the Global Reporting Initiative (GRI), which focuses on transparent and measurable reporting on sustainability. (Firdaus & Hidayati, 2019) .

The Sustainability Accounting Standards Board (SASB) also provides a framework for disclosing sustainability information relevant to investors. The use of sustainable accounting policies aims to ensure that companies not only pay attention to financial aspects, but also consider the long-term impact on the environment and society, which ultimately supports sustainable development.

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a company's commitment to running business operations that not only prioritize financial profit but also pay attention to social and environmental aspects. CSR includes various activities that aim to have a positive impact on the community and environment around the company. CSR activities can include community empowerment programs, reducing negative impacts on the environment, and improving workers' welfare and rights. Companies that implement CSR usually try to involve themselves in various initiatives that can improve the quality of life, such as education, health, and nature conservation (Nugroho & Purnama, 2021) .

In CSR disclosure, companies are expected to openly disclose the impact of each initiative taken, provide measurable evidence, and demonstrate their commitment to sustainability. This disclosure not only increases the company's transparency to stakeholders, but also strengthens the company's image and reputation in the eyes of the public, increases consumer trust, and facilitates evaluation by investors who are increasingly paying attention to the company's social and environmental performance in making investment decisions.

CSR Disclosure Behavior

CSR disclosure behavior refers to how companies decide to convey information related to their social and environmental activities to the public. This disclosure decision is influenced by a number of factors, including pressure from consumers who are increasingly concerned about sustainability issues, investors who assess CSR performance in investment decisions, and regulators who set sustainability reporting obligations (Kurniawan & Dewi, 2022) . CSR disclosure is usually done through annual reports, sustainability reports, or other digital platforms, which provide information that is accessible to stakeholders.

The information presented in this report can include sustainability goals, results achieved, and efforts made by the company to mitigate negative social and environmental impacts. Clear and transparent disclosures can increase a company's credibility, strengthen relationships with consumers, and increase investor confidence. In addition, good disclosures can also help companies meet regulatory demands for sustainability reporting and ensure that they meet global standards for corporate social responsibility.

The Relationship between Sustainability Accounting Policies and CSR Disclosure

There is a very close relationship between sustainable accounting policies and CSR disclosure behavior, both of which play an important role in increasing corporate transparency and accountability. A well-implemented sustainable accounting policy will ensure that the sustainability report prepared by the company is not only accurate but also reflects the company's commitment to sustainability principles (Setiawan & Rahmawati, 2020) . With accounting policies that support clear measurement and reporting of social and environmental impacts, the company's CSR disclosure will be more structured and credible.

This in turn can improve the company's reputation, because stakeholders, whether consumers, investors, or the general public, will be more confident that the company is responsible and committed to creating a positive impact. In addition, good sustainability accounting policies can also strengthen the company's relationship with regulators and international standards, which increasingly require companies to report their sustainability performance in a more transparent and measurable manner. Therefore, research on the influence of sustainability accounting policies on CSR disclosure is very important to understand how companies can be more effective in reporting and being accountable for their actions related to sustainability.

3. RESEARCH METHODS

This study uses a literature review analysis method to analyze and summarize findings from previous studies on the influence of sustainable accounting policies on CSR disclosure behavior. The sources used include scientific journals, books, and research reports related to sustainable accounting policies and CSR. This approach allows researchers to gain a deeper understanding of how sustainable accounting policies affect the way companies express their commitment to sustainability and social responsibility.

4. RESULTS AND DISCUSSION

The Influence of Sustainable Accounting Policies on CSR Disclosure

Sustainability accounting policies play a very important role in Corporate Social Responsibility (CSR) disclosure, which in turn affects how companies interact with their stakeholders, including consumers, investors, and the general public. Research and literature analysis show that well-implemented sustainability accounting policies can significantly improve the quality of CSR disclosure. Companies that have clear and structured sustainability accounting policies are more likely to disclose their CSR activities transparently and in detail, which includes relevant information on the social and environmental impacts generated by the company's operations. Sustainability in accounting does not only include measuring and reporting on financial profits, but also involves social and environmental aspects that are increasingly important in today's global context.

Sustainable accounting policies can help companies prepare more accurate and understandable sustainability reports, which in turn will influence stakeholder perceptions of the company’s commitment to sustainability principles. This can include disclosures about the company’s efforts to reduce greenhouse gas emissions, manage natural resources, reduce waste, and social impacts such as improving worker welfare and contributing to local community development. In other words, accounting policies that support sustainability allow companies to demonstrate that they are responsible for the environmental and social impacts arising from their operations. In a world where sustainability is increasingly a priority, these clear and credible disclosures are key to building trust among consumers and investors.

Transparency in CSR disclosure is essential, as it helps stakeholders better understand how companies manage social and environmental risks that may arise from their business activities. Without a sound sustainability accounting policy, CSR reports are often ambiguous and difficult to understand, which can lead to a decline in trust among stakeholders. Therefore, policies that include clear guidelines and structured standards, such as those recommended by international bodies such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB), are essential in ensuring that sustainability reports are easily accessible and understood by various stakeholders.

Adopting sustainable accounting policies can also enhance a company's credibility in terms of managing their social and environmental impacts. When companies openly disclose clear information regarding the actions taken to reduce their negative impacts on the environment and society, they not only meet stakeholder expectations but also strengthen their reputation as responsible companies. In some cases, companies that disclose CSR in a transparent and structured manner often gain additional benefits in terms of attractiveness to investors who are increasingly interested in a company's sustainability performance, as they increasingly recognize that sustainability can contribute to long-term financial performance (Pratama & Wijayanti, 2021) .

Companies that implement sustainable accounting policies are also more likely to respond to market and regulatory demands for CSR disclosure. In recent years, many countries and international organizations have begun to enact regulations requiring companies to disclose their sustainability performance. In this regard, sustainable accounting policies help companies comply with these regulations, while maintaining flexibility in how they disclose this information. In addition, these policies also provide companies with clear guidance on how they can measure and report the social and environmental impacts of their business activities, which is essential in dealing with demands from regulators and other stakeholders.

A well-implemented sustainability accounting policy can also influence how companies plan and implement their CSR initiatives. With policies that support transparent disclosure, companies are more likely to engage in programs that have a positive impact on society and the environment. For example, a company may decide to allocate funds to develop renewable energy or implement educational programs for local communities. Engaging in such activities not only creates social benefits but also strengthens a company's position in the global marketplace, as consumers and investors increasingly support companies that are socially and environmentally responsible.

The influence of sustainable accounting policies on CSR disclosure shows that transparency and accountability are key factors in building good relationships with stakeholders. Companies that adopt comprehensive and clear sustainable accounting policies will be better able to demonstrate their commitment to sustainability through high-quality disclosures, which in turn can improve the company's reputation and strengthen trust among consumers, investors, and the general public. Therefore, research on the relationship between sustainable accounting policies and CSR disclosure is very important in understanding the dynamics of global business that is increasingly focused on sustainability.

International Standards and CSR Disclosure

Corporate Social Responsibility (CSR) disclosure has become an important part of business practices that is increasingly recognized by society, governments, and various stakeholders. In recent years, companies around the world are increasingly required to provide clear, transparent, and accountable information on the social and environmental impacts of their business activities. In this context, international standards such as the Global Reporting Initiative (GRI) and the Sustainability Accounting Standards Board (SASB) play an important role in ensuring that companies can provide appropriate and relevant disclosures related to sustainability.

The Global Reporting Initiative (GRI) is one of the most widely adopted initiatives in CSR disclosure. GRI develops guidelines that provide companies with a structured framework for reporting the economic, social, and environmental impacts of their business activities. The GRI standards not only help companies understand and report their impacts, but also provide information that can be used by stakeholders, such as investors, regulators, and consumers, to evaluate the company's sustainability performance (Santoso & Rini, 2019) . The use of these standards allows companies to provide a more complete picture of how they address issues related to climate change, natural resource management, workforce diversity, and other social impacts.

The Sustainability Accounting Standards Board (SASB) has also had a significant impact on CSR disclosure, particularly in the United States. SASB has developed standards that are more focused on the information needs of investors, with the goal of facilitating disclosures that provide insight into how sustainability factors can impact a company's financial performance. SASB identifies and establishes relevant metrics across industry sectors, allowing companies to report on the environmental, social, and governance (ESG) issues that are most relevant to their business models. This approach allows investors to more easily compare companies on sustainability and evaluate the risks and opportunities associated with ESG factors.

The presence of international standards such as GRI and SASB not only benefits companies in terms of increasing transparency, but also helps create uniformity in CSR disclosure. Without clear and measurable standards, CSR disclosures can vary greatly from company to company, which in turn makes it difficult for stakeholders to compare sustainability performance between companies. With widely accepted standards, companies can ensure that the information they provide is understandable and of similar quality, even when viewed from different perspectives.

Adopting international standards also has a positive impact on a company's reputation. When companies choose to follow globally recognized guidelines such as GRI or SASB, they demonstrate a commitment to the principles of transparency, accountability, and sustainability. This not only increases the trust of consumers and other stakeholders, but can also be a significant factor in increasing a company's competitiveness in the global marketplace. In many cases, companies that are proactive in CSR disclosure are more likely to attract investment and customers who are increasingly concerned about sustainability issues.

This transparent and credible CSR disclosure is also in line with the trend of increasingly stringent regulations in many countries. Governments around the world are increasingly demanding that companies disclose more detailed information about their social and environmental impacts. For example, the European Union has introduced regulations that require large companies to disclose non-financial information, including environmental and social issues, as part of their annual reports. Therefore, following international standards such as GRI and SASB not only provides benefits in terms of uniformity and credibility, but also helps companies comply with applicable regulatory requirements.

However, even though many companies are starting to follow these international standards, there are still challenges to be faced. One of the main challenges is ensuring that the information provided truly reflects the existing conditions and is not just a formality. Therefore, companies need to have strong internal policies to manage sustainability data and ensure that the reports they publish are truly accurate and accountable. In addition, while international standards provide useful guidance, their implementation can vary greatly depending on the size, resources and capacity of each company.

Accounting policies that focus on sustainability are also gaining more attention at the global level. Many countries are now starting to integrate sustainability principles into their accounting policies, encouraging companies to not only focus on the financial aspects, but also pay attention to the social and environmental impacts of their operations. This policy encourages companies to be more transparent in reporting their efforts to achieve sustainability goals and reduce negative impacts on the environment (Wijaya & Rizal, 2020) . With policies like this, companies are encouraged to follow existing international standards, which will ultimately improve the overall quality of CSR disclosure.

The use of international standards such as GRI and SASB plays a major role in improving the quality of CSR disclosure and encouraging companies to be more transparent in reporting their social and environmental impacts. By adopting these standards, companies can not only meet regulatory obligations, but also improve their reputation among stakeholders and attract more sustainable investments. Although challenges remain, more and more companies are recognizing the importance of sustainability in their operations, and by adopting these international standards, they can make a greater contribution to sustainable development in the future.

Regulatory Influence and Market Pressure

Government regulations and market pressures have a significant influence on corporate behavior in disclosing their Corporate Social Responsibility (CSR). In a global context that is increasingly focused on sustainability, regulations and demands from stakeholders such as consumers and investors encourage companies to be more transparent in reporting their social and environmental activities. In many countries, especially in Europe and North America, companies operating on a large scale are required by the government to report sustainability-related information in their annual reports. This obligation not only covers financial aspects, but also includes disclosure of the social and environmental impacts generated by the company's activities (Hasanah & Fadilah, 2020) . This policy is designed to increase transparency, so that stakeholders can evaluate the extent to which the company is responsible for relevant social and environmental issues.

Government regulation is often the main impetus for companies to implement sustainable accounting policies and to disclose CSR information in a structured and clear manner. In many countries, the rules requiring sustainability disclosure are becoming stricter, given the growing concern about climate change, human rights, and diversity in the workplace. For example, the European Union has developed a policy that requires companies to report their performance in relation to sustainability aspects, including the environmental impact of their operations, as well as their policies on workforce management. Such regulations apply not only to companies listed on the stock market, but also to large companies operating internationally (Wulandari & Suryani, 2018) . The policy aims to ensure that companies comply with accountable reporting standards, allowing the public, investors, and governments to access relevant data and make better-informed decisions.

Market pressure from consumers and investors also encourages companies to disclose CSR information more transparently. Consumers are increasingly aware of social and environmental issues, and they tend to choose products or services from companies that are considered socially responsible. This creates a demand for companies to adopt policies that are not only financially beneficial, but also pay attention to sustainability and social impact. This consumer pressure encourages companies to improve the quality of their CSR disclosures in order to meet market expectations, which in turn can improve the company's image and reputation.

Investors also play a very important role in influencing corporate decisions regarding CSR disclosure. In recent years, investors have increasingly paid attention to corporate sustainability performance as part of their investment decisions. Many investors now consider environmental, social, and governance (ESG) factors when selecting stocks or bonds for their portfolios. Therefore, companies that can demonstrate their commitment to sustainability through clear and detailed CSR disclosures will be more attractive to investors. This is because investors want to ensure that the companies they choose not only provide good financial returns but also operate in a sustainable and responsible manner. In response to this demand, many companies have begun to integrate ESG criteria into their business strategies and report their results publicly.

Market pressures can also come from competition among companies operating in the same sector. In many cases, companies that are more transparent in their CSR disclosures can gain a competitive advantage over companies that do not pay enough attention to sustainability issues. This is because consumers and investors are more likely to choose companies that demonstrate real efforts to meet their social and environmental responsibilities. Thus, these market pressures encourage companies to be more aware of the importance of CSR and to pay attention to how their disclosures can affect market perceptions and the company's appeal to various stakeholders.

Government regulations and market pressures play complementary roles in encouraging companies to be more transparent in reporting their CSR activities. Companies that successfully integrate sustainable accounting policies and meet more transparent CSR disclosure obligations can not only meet legal and market demands, but can also build trust and a better reputation among stakeholders. In the future, with the growing awareness of sustainability in society and the global market, companies will be increasingly required to provide accurate and accountable reports related to the social and environmental impacts of their operations.

Implications for Global Business Practices

Improved Corporate Social Responsibility (CSR) disclosure, driven by sustainable accounting policies, has a significant impact on a company's reputation and stakeholder relationships. In an increasingly connected global business world, transparency in CSR disclosure has become a critical element. Companies that can demonstrate their commitment to sustainability through clear and credible reporting not only meet regulatory and ethical expectations but also strengthen their position in the global market.

One of the main implications of better CSR disclosure is increased consumer trust. In the digital era and open information, consumers are increasingly concerned about the social and environmental impacts of the products or services they purchase. They tend to choose companies that can demonstrate that they operate in a responsible and sustainable manner. Transparent disclosure, which describes how a company addresses sustainability issues, such as climate change, human rights, and natural resource management, gives consumers confidence that they are contributing to a company that shares their values. As a result, companies that are open about their CSR efforts have a greater chance of building strong relationships with consumers, which in turn can increase customer loyalty and sales volume (Puspita & Sari, 2021) .

Good CSR disclosure also has major implications for a company's relationship with investors. Today, many investors consider not only a company's financial performance but also the social and environmental impacts of their business activities. These factors, known as environmental, social and governance (ESG) issues, are increasingly becoming important considerations in investment decisions. Investors look for companies that can provide transparent and credible reporting on their sustainability efforts, as companies that manage ESG risks well tend to have more stable long-term prospects. Therefore, better CSR disclosure can help companies attract more investment, especially from investors who are focused on sustainability. This gives companies access to more financial resources and opens up opportunities to expand in the global market.

Transparent CSR disclosure also strengthens a company's relationship with the wider community and other stakeholders. The public is increasingly aware of the importance of companies operating in an environmentally and socially responsible manner. In this context, companies that disclose their efforts to reduce their negative impact on the environment or contribute to the well-being of society will be viewed more positively by the public. In doing so, companies not only enhance their reputation but also build better relationships with the communities and people affected by their operations. When companies can demonstrate that they are trying to have a positive impact on the environment and society, they can gain support from various interest groups, including non-governmental organizations (NGOs) and advocacy groups.

Good CSR disclosure can contribute to a company's long-term financial performance. Companies that are open and honest in reporting their social and environmental impacts are better able to manage risks that may arise from regulatory changes, shifting consumer preferences, or environmental crises. By understanding and transparently disclosing sustainability issues, companies can identify opportunities to reduce operating costs, improve efficiency, and avoid reputational risks that can harm their financial performance. Therefore, better CSR disclosure not only reflects corporate social responsibility, but is also a strategic step that can improve a company's financial performance and competitiveness in the global market.

That better CSR disclosure requires more than just the delivery of information. The success of this disclosure depends on the extent to which companies are truly committed to implementing sustainability practices in their operations. CSR reports that only focus on fulfilling obligations without any real action can reduce the credibility of the company and reduce stakeholder trust. Therefore, companies must ensure that their disclosures reflect concrete and measurable efforts in addressing sustainability issues.

Improved CSR disclosure, driven by sustainable accounting policies, can provide a variety of benefits to companies. It not only enhances a company's reputation in the eyes of consumers, investors and the public, but also contributes positively to their long-term financial performance. In an increasingly competitive global business world, transparency in CSR disclosure can be a critical differentiator, helping companies build strong relationships with stakeholders and ensuring their future sustainability and success.

5. CONCLUSION

This study shows that sustainability accounting policies have a significant influence on CSR disclosure behavior in the global business sector. Clear and structured policies on sustainability not only increase transparency in CSR disclosure but can also strengthen the company's reputation in the eyes of stakeholders. The use of international standards such as GRI and SASB, as well as government regulations and market pressures, also accelerate the process of better CSR disclosure. Therefore, companies that adopt effective sustainability accounting policies will be better able to meet stakeholder expectations and support sustainability in their businesses.

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