

Exploring Social and Environmental Accounting Reporting Through Jurgen Habermas's Critical Theory

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ABSTRACT

The objective of this research is to uncover how accounting practices related to social and environmental aspects in the Bakaru hydropower plant are carried out. The informants in this study consisted of employees and local communities around the company. They have a good understanding of the issues under study. Data is collected through observation and recording of documentation in various situations in the field. The collected data were analyzed using a qualitative approach using the theory of critical communicative action from Jürgen Habermas. This approach is used to examine the real practice of social and environmental accounting. The results showed that the Corporate Social Responsibility (CSR) program at the Bakaru hydropower plant is in line with the view of how natural relationships should be carried out, in accordance with the concept of truth proposed by Jurgen Habermas. That is, companies are responsible for the impact of their operations, and this is based on the expectations of various interested parties. The company has also achieved a level of compliance in this regard, by implementing CSR through disclosure to the public. However, there is a problem in the budget allocation for CSR programs every year, because the implementation of these programs does not run effectively. In this case, the Bakaru hydropower plant does not fully meet claims of authenticity or honesty, and most of the programs carried out are still assistance and do not have a focus on sustainability in terms of reporting, prevention, and maintenance of environmental activities.

Keywords: Social and Environmental Accounting, Critical, CSR Disclosure, Communicative Action, Budget Allocation, Accountability

INTRODUCTION

The implementation of Corporate Social Responsibility (CSR) in social and environmental accounting practices can be interpreted as an effort to influence the company's financial performance to be more positive [1], [2]. It is also an integral part of social and environmental reports, having a strategic role in maintaining or even establishing organizational legitimacy [3]. However, along with the large allocation of funds allocated by companies for CSR, there is often a perception of unfairness from parties who have interests, because a smaller budget for CSR is considered disproportionate when compared to the potential profits that can be generated by companies [4].

However, companies that devote more resources to CSR tend to experience corresponding increases in revenue and profitability [5], [6]. In the context of these differences, it is important for the principles of social and environmental responsibility to be upheld, so the implementation of CSR must consider the expectations of all interested parties, including society and the environment [7].

In carrying out corporate social responsibility, a series of solutions are needed in the field of accounting to deal with the social, ethical, and ecological dimensions associated with business operations. Currently, intense debate surrounds the issue of corporate social responsibility in academic circles. This has great significance related to the need for effective governance practices [2], [8], [9]. However, according to [10], attention should be more focused on aspects such as ethics, corporate governance, openness, business partnerships, and financial profits, interaction with the

community, product value, community empowerment through training, and environmental protection when implementing CSR programs. However, in reality, more companies tend to ignore these aspects. It can be seen that the behavior of most companies is more influenced by profit goals than interacting with society actively [11]. Furthermore, companies tend to focus on CSR programs that focus more on imaging than openness and accountability in performance reporting [12].

Drawing from an examination of accounting literature, significant attention is directed towards the interconnection between accounting principles, particularly concerning corporate reporting, and the concept of Corporate Social Responsibility (CSR) [7], [13], [14]. Numerous global investigations delve into the measurement of corporate governance performance, communication of CSR, and the highlighting of specific elements within environmental reporting ([3], [13],[19]. In the context of these research endeavors, some studies particularly center on the disclosure of CSR [3], [15], [19], [20]. [21] categorizes three genres of CSR disclosure research: the first category, referred to as "descriptive studies," investigates the nature and extent of CSR disclosure and undertakes cross-country and temporal comparisons; the second type, termed "exploratory studies," concentrates on the societal and environmental factors influencing CSR disclosure; the third category focuses more on the "impact" of the social and environmental information that companies disclose.

This study centers on the management of Corporate Social Responsibility (CSR) disclosures at the Bakaru Hydropower Plant. It sheds light on issues connected to transparency, accountability, budget distribution, and environmental sustainability. The methodology employed in this research is founded on Habermas' critical theory, aiming to comprehend the interplay between a company's environmental actions and its CSR disclosures [19]. Within this conceptual framework, the study probes into various facets of truth within the dynamic landscape of accountability today. This methodological approach opens up the potential for devising CSR strategies that are more compassionate, ethereal, rooted in local wisdom values, and entail active engagement. In essence, the research advocates for an approach that blends elements of self-service and stakeholder service in communication regarding the allocation of resources for corporate social responsibility [5]. In this regard, the investigation also evaluates how the impact of social and environmental information influences financial performance [22], [23].

The decomposition of social and environmental impacts has become an integrated part of the approach to recording, analyzing, and reporting environmental information relating to the financial and ecological effects of a company's economic structure [14], [24], [26]). International research seeks to produce reports that have a basis in credibility as a reliable reflection of CSR performance, which will ultimately increase organizational legitimacy [27]. However, this effort is still not fully successful in providing relevant information to assess company performance [20]. Therefore, a positive attitude from companies related to CSR is needed, and proactive steps need to be taken to integrate relevant aspects into their internal control structure. This will enable companies to effectively direct their CSR-related efforts and achieve positive performance outcomes [28].

Previous research has extensively described and elaborated on social and environmental disclosures in accounting practices through the lens of social and environmental responsibility, as presented in previous works such [29], [31]. In the study, the CSR policy implementation strategy is

explained as the company's commitment to improve community welfare through ethical business practices and contribute company resources to address critical threats from the global environment and climate change. It has gained significant attention because it has a direct impact on the quality of life on earth [24]

Nevertheless, how does the concept of Corporate Social Responsibility (CSR) evolve within a developing nation like Indonesia? The advancement of CSR in Indonesia encounters hurdles in its execution, necessitating the attention of diverse stakeholders, including the government, society, and corporations. According to findings by [32], merely around 9% of companies listed on the Indonesia Stock Exchange formally divulge CSR sustainability reports, primarily within the Coal and Mining Industry sector. Despite earnest and responsible efforts to consistently disclose CSR reports addressing social and environmental concerns, CSR performance in Indonesia remains a topic of apprehension, given its distinct challenges. Among these challenges is the skepticism of stakeholders towards transparency and the CSR performance of the Bakaru Hydropower Plant, as it's perceived as inadequate in bridging socioeconomic disparities. This issue carries significance due to certain segments of the populace directly experiencing economic, social, and environmental consequences arising from the organization's operations, both positive and negative, aligning with the Sustainability Reporting Standard (GRI-413). Hence, companies need to validate their commitment through tangible actions, rather than treating CSR as a mere obligation dictated by legal norms in Indonesia [33], [34].

As a result, fostering effective information exchange among these varied stakeholders is crucial. This ensures that public interests can be effectively conveyed to the organization, while also ensuring that the execution of CSR initiatives mutually benefits both parties [35]. Consequently, this study assumes significance in unraveling the role of accounting in harmonizing individuals within particular social, cultural, and environmental frameworks. Based on the Sustainability Reporting Standard (GRI-413) issued in 2016, there are guidelines for organizations in reporting their impact on the economy, environment, and society, with a focus on Local Communities. In this reporting, there are two options to choose from (Concise or Comprehensive), depending on the level of disclosure included in the report and whether the report refers to the Sustainability Reporting Standard (GRI). One example of the disclosure described is reporting on development programs based on community needs. This involves evaluating planning to understand actual and potential impacts, as well as forging close relationships with local communities to understand their expectations and needs. Using this approach, disclosure attempts to identify elements that are consistently applied across the organization, as well as making public disclosures of the results of environmental and social impact assessments.

Habermas tended to adopt the concept of synthesis from Marx. The synthesis referred to here is the relationship between man and his natural environment. This concept of synthesis became possible thanks to the "categories of human actions in their environment," which involve "categories of instrumental actions" in relations between man and nature, as well as "categories of communicative actions" in relations such as between companies and society. According to [36], one of the increasingly important aspects of Corporate Social Responsibility (CSR) is the understanding that sustainable practices often stem from strong corporate governance standards. Companies that

have good governance underlie solid CSR fundamentals by building fruitful relationships with all stakeholders. Because in essence CSR is applied for the benefit and welfare of the community by considering the needs of the community, the company has the potential to contribute to improving the quality of life of the community [37].

In accordance with Habermas's theory of Communicative Action, societal engagement can transpire along two distinct avenues: the realm of shared experiences and the mechanisms of the system. The sphere of shared experiences, referred to as the living world, can be perceived as the synchronized activity of social groups driven by the process of alignment, wherein common objectives, aspirations, desires, and coherent actions prevail. On the other hand, alternate forms of social interactions, identified as system mechanisms, arise as a consequence of the influence exerted by structured systems within individuals' social lives. These interactions, molded by system mechanisms, materialize through social norms, regulations, social agreements, and other similar components. This social progression remains under the domain of media control. Within this context, two modes of media control notably influence society: currency-based media and authoritative power-based media. In this framework, the theory delves into foundational notions such as social action, the interests inherent in the living world, social systems, and the governance of communication.

With the evolution of knowledge in the field of accounting science, humans have various perspectives that can be used to explain and develop their understanding. Today, given the importance of the advancement of Accounting Science, it has become essential to break through the practices of Social and Environmental Accounting based on Habermas's critical point of view. This approach includes creating social reality through the practice of reporting information about social and environmental responsibility carried out by the company, as well as utilizing cultural values and local wisdom as principles in environmental management. In this context, related to Habermas's theory of analysis that normatively seeks how to achieve a more humane life in society, the aim is to prove that cultural values and local wisdom have a significant impact on social progress and environmental protection. Therefore, these cultural values play a role in shaping the character of Accounting Science. In other words, it is realized that Accounting is shaped by its environment through very complex social interactions, and the company's efforts in social and environmental responsibility can be evaluated to develop theories and encourage practices that support the transformation of accounting in a broader social and environmental context, towards a more socially just society.

Based on previous assumptions, the focus of this study is to revise and expand a more comprehensive framework, with the aim of realizing the empowerment of people who have value characteristics and encourage change to create a better world.

LITERATURE REVIEW

A. Accountancy; Habermas's Critical Theory

Habermas's Critical Theory aims to produce social change that is emancipatory in nature, using historical analysis to understand what motivates such change. In this context, Critical Theory expressly seeks the analysis of activities that have free value, but are carried out with a specific

purpose in mind, in the hope of driving the progress of society that encourages shared development towards a better, freer, and fairer life [9]. Critical Theory emphasizes on the capacity of individuals to drive social change, even though they face social constraints such as political power and repressive institutional structures. In promoting human agency, Critical Theory sits halfway between social theories that focus heavily on structure and highly interpretive theories.

[9] suggests that this process requires a mechanism by which theoretical frameworks can be developed or adjusted, then improved dialogically in specific empirical contexts. The evaluation and possible subsequent changes are the result of agreement obtained through communicative actions in an ideal speech situation. Epistemologically, communicative action is based on a Procura list perspective in which Habermas aims at identifying rationalities and universal processes that encourage cooperative competition for better arguments. Orientation to the achievement of agreement through communication incorporates perception from the beginning. Habermas's normative principles are not regarded as unshakable universals. Humans are recognized as social beings immersed in discursive structures that often require diverse interpretations of what is generally accepted. Examples are the concepts of accountability, efficiency, wealth, democracy, freedom, and equality. Although in democratic relations a certain degree of agreement is required, such as a shared commitment to ethical principles such as equality and freedom [38].

B. The Urgency of Applying Social and Environmental Accounting

This study aims to recognize the capabilities of accountants needed by interested parties that mandate developments in the field of Social and Environmental Accounting. Accounting plays a central role in the process of preparing and reporting business activities, from financial reporting to non-financial reports such as sustainability reports. According to [39], on an international scale, reporting that focuses on sustainability encourages the preparation of students majoring in accounting to understand aspects of Social and Environmental Accounting. Therefore, the integration of education in the field of Social and Environmental Accounting becomes an important aspect in the college curriculum.

Previously, the main focus was only on the company's annual financial reporting, but now, this has expanded with the introduction of sustainability reports in response to related issues. Therefore, the evolution in sustainability reporting is becoming an essential part of future trends in accounting reporting. Therefore, this situation becomes increasingly urgent for students in the field of accounting to have a good understanding of sustainability reporting [39].

C. CSR Disclosure: Theory of Communicative Action

Social responsibility disclosure or known as CSR disclosure is a communication process regarding social and environmental impacts caused by the company's economic activities on certain groups of people [37]. The field of social accounting is focused on social aspects or externalities of government and corporate actions that actually contribute to social problems such as ecosystem damage, pollution, crime, monopoly, rural backwardness, increasing debt, discrimination, and poverty [40].

In his work "The Theory of Communicative Action", Habermas outlines four types of claims. The agreement on natural and objective reality reflects the achievement of the "truth claim", which indicates that CSR is a manifestation of the company's responsibility for the impact that its operations have on the environment. Agreement on the application of norms in the social world leads to "claims of rightness", where the implementation of CSR by companies can be manifested through CSR disclosures that are disseminated to the public in annual reports [41]. Accuracy in CSR disclosure is

also very important. Agreement on the harmony between inner feelings and individual expression indicates a "claim of authenticity or honesty."

METHODS

A. *Research Design*

This study employs a qualitative approach within the framework of a critical paradigm. The critical paradigm represents a branch of social philosophy that aims to encompass philosophical, theoretical, and practical dimensions. Its primary objective is to unveil latent or neglected meanings embedded in accounting information pertinent to CSR implementation. Within this investigation, the critical approach of Habermas will be applied to dissect social interactions along two dimensions: interactions driven by social and environmental necessities, and interactions molded by the practices and execution of social and environmental accounting. Social interactions within the corporate context encompass not just theoretical constructs but also incorporate elements of the lifeworld [42], [43].

This research paradigm serves to elucidate how researchers comprehend a particular issue and undertake a rigorous critique of social and environmental accounting practices. Critical assessment criteria serve as the foundation for addressing the issue and depicting the tangible social and environmental landscape. Researchers endeavor to foster gradual, comprehensive, and profound transformations. They aim to exert influence on and modify the dynamics of social relationships by exposing prevailing power dynamics and any inherent injustices [43].

B. *Data Analysis Techniques*

The analysis of data within this study employs a critical theory framework developed by Habermas, aimed at scrutinizing the actuality of social and environmental accounting practices at the Bakaru hydropower company. Habermas's critical theory strives to explore the concealed facets underlying social reality, transcending mere empirical data to explore fresh questions and potential avenues for freedom arising from social phenomena. Within the scope of this research, Habermas's theory is operationalized by applying normative principles that underscore the significance of consensus in interpersonal communication.

The subsequent exposition will elucidate Habermas's theory, which serves as a tool for conducting critical analysis. This includes the delineation of four categories of actions undertaken by individuals in society: teleological action, normative action, dramaturgical action, and communicative action. The first type of action is recognized as productive or rational action, while the fourth category is communicative action or socio-cultural interaction within daily life. By embracing this framework of action, a more effective approach to societal issues can be established, centering on communicative action as a dialogue process aimed at achieving profound and comprehensive comprehension. In this context, Habermas's critical analysis plays a role in preventing the potential for relativism when evaluating the arguments employed as a foundation for judgment.

Data analysis began by collecting information through interviews with stakeholders, including the general public and directors of the Bakaru Hydropower Company. Interviews were

conducted to reinforce insights emerging from the research, and questions were asked regarding their views on CSR budget allocation as well as the impact of CSR projects. In addition to interviews, documents and symbols are also collected and analyzed. After all the data is collected, the data is analyzed according to the research focus.

The results are subsequently articulated with an emphasis on a reasoned dedication to individually held principles. Within the examination of data sourced from diverse outlets, the central objective lies in revealing connotations that could potentially remain veiled or overlooked. By employing Habermas's theory, there exist two primary approaches for conducting critical analysis. The first approach entails employing Habermas's theory to assess challenges arising within a specific endeavor. The second approach involves the utilization of the theory to assess the execution process of Corporate Social Responsibility.

Habermas's theory of communicative action plays a central role in this study, in which the practice of ethics in public relations becomes a major element in resolving problems of rationality that may differ. This principle relates the intersubjective aspects of reason in the living world with the anonymous logic inherent in the system. Through ethical discourse, consensus in the collective norms of CSR activities can be achieved. In this process, Habermas' analysis was applied using interview techniques with stakeholders from local communities to gauge their views on stakeholder engagement and CSR reporting. The results of this analysis of social and environmental accounting practices provide a clearer understanding and encourage the development of better policy recommendations.

RESULTS AND DISCUSSION

Concept of Corporate Social Responsibility Implementation of Bakaru Hydropower Plant

Based on findings in the field regarding reporting and the impact of hydropower CSR activities, it can be seen as follows.

A. CSR Programs for Education

Junior High School (SMP) 5 Lembang is one of the state educational institutions that has received School Operational Assistance (BOS) funding from the government. However, thanks to the Corporate Social Responsibility (CSR) program launched by PLTA Bakaru, additional support has been provided to students and teachers in supporting teaching and learning activities. This includes providing students with computer units to improve their understanding of using the device. In addition, assistance is also provided to outstanding students in the form of organizing narrative competitions. Given the significant number of students, the decision to provide assistance to certain students was a challenge for the school. Therefore, CSR programs are then directed to organize competitions as an alternative to improve students' skills in various fields.

B. Programs for the Religious

PLTA Bakaru has carried out corporate social responsibility (CSR) initiatives by providing support to the Al-Quran Education Park (TPA) of Bakaru Village and also providing assistance to

pray teachers. The assistance provided in the form of copies of the Quran has a significant impact on the learning process of children in reading the Quran. Meanwhile, assistance in the form of Rp. 200,000 given to pray teachers also provides significant benefits. With this additional income, pray teachers can allocate these funds to meet their additional needs.

C. Program for Infrastructure

The provision of clean water supply at SMPN 5 Lembang is expected to have a positive effect on both the school and the community. This step has multifunctional characteristics, meaning that clean water supplied is not only intended for the benefit of the school, but can also be applied in the community and prayer rooms that are within close reach to the school. The existence of clean and sufficient water sources for various needs, especially safe and hygienic water, has an important value. This situation is significant considering the increase in the number of students from year to year, so this program is expected to provide effective support in the learning process at SMPN 5 Lembang. However, this facility is not fully functional because the reservoir installation has not been equipped with a faucet, so water still flows out through the gap where the faucet is installed. The budget submitted by the school to the Bakaru hydropower plant was Rp. 25,060,000, but the budget approved by the head office was only Rp. 20,000,000.

Corporate social responsibility (CSR) reporting is a popular communication tool that allows stakeholders to obtain information about the company's performance in various dimensions of its responsibility. Although in the context of standard accounting methods, non-financial information such as quality disclosure is still in the evaluation stage. Currently, there is no clear conceptual framework governing reporting on social and environmental aspects, including the most appropriate report format or who exactly is the target audience of the reporting. This leads to variations and implications of differences in the appraisal of company performance.

According to [44], there are common characteristics in reporting systems that lead to comparability and accountability. In the global context, there is a push towards independent and integrative CSR reporting, which is a report that includes financial, economic, environmental governance, and social aspects information in one report. There has also been an increase in corporate disclosures of social information, often in the form of sustainability reports or corporate social responsibility reports, relating to performance, standards or activities under corporate social responsibility. This kind of report aims to convey essential information about the extent to which the company's activities are sustainable, answering the current needs of stakeholders without neglecting the ability to meet their future needs while maintaining environmental, social, and economic capital [45].

Internal CSR information does not reflect the actual reality of the activity

Through observations involving in-depth interviews and collecting documentation data in the field, researchers have found discrepancies in CSR activities that are not in line with what was announced by PT PLN (Persero) in their report on community development partnerships and corporate social responsibility in 2018. The report demonstrates the company's commitment to social responsibility in support of sustainable development and reflects the values of corporate culture. However, the views expressed by the village head of Bakaru are actually different from this.

“During the last 2 years I was elected as village head, the CSR issued by PT.PLN’s bakaru hydropower plant did not touch bakaru village at all, only this year we were promised to be given assistance.”.

The information provided by the above resource person indicates that during Mr. Alimuddin's tenure as village head in the last two years and in his capacity as Bakaru village head, there has been no effort on the part of the Bakaru hydropower plant to provide assistance or empowerment to the local community. This shows that until now, the company does not seem to have fulfilled its social responsibility to the communities around the company's area. The implementation of CSR carried out by the Bakaru Hydropower Plant has not reached an optimal level and is not in accordance with the expectations of stakeholders such as local residents. Simple requests such as road repairs, scholarships for students, training, and free electricity do not seem to receive enough attention. The serious response of the Bakaru Hydropower Manager to this matter was expressed as follows.

“Our company annually proposes CSR in the parent unit and planning for 2021, we have proposed the Bakaru village road repair and Bakaru village hall repair “

Talking about the information provided by the resource person above, it can be seen that PLTA Bakaru is trying to accommodate the expectations of the community by submitting CSR program proposals to their parent company, PT. PLN, located in the Pare-Pare area. Proposals from local people included repairing damaged roads and also repairing the Bakaru village hall, which serves as a place for youth deliberations in the village. The Bakaru hydropower plant has proposed this plan to the parent company, in the hope of obtaining an appropriate allocation of funds. This is considered the company's responsibility towards the welfare of the local community. This step becomes very important in achieving effective coordination to ensure a common understanding of CSR programs and encourage stronger collaboration to ensure that the Bakaru hydropower plant's CSR programs are immediately budgeted through the parent unit of PT. PLN. This process will allow the proposal to obtain appropriate approval and funding according to the company's capabilities.

In the perspective of Critical Theory, this approach aims to address the discomfort generated by the project of modernity. This was done by improving the Enlightenment rationality project, in other words, preserving the cognitive promises of modernity through a critical and reflective attitude, as well as combining theoretical construction with practice (praxis). Habermas has consistently advocated a liberation-oriented critical approach, which transcends positive and conservative paradigms [46].

Habermas's Critique in Social and Environmental Accounting Reporting Practices

Looking at the information provided by the resource person above, it can be concluded that social and environmental accounting has an important role in informing stakeholders, both inside and outside the organization, about the impact of organizational activities. Social accounting aims to explore how social and environmental activities carried out by various elements of society can be

articulated and expressed. In this case, social accounting becomes a tool that allows non-financial information to be created, conveyed, interpreted, and communicated.

Social and environmental accounting practices resulting from CSR implementation, there is an expectation that the quality of Bakaru hydropower reporting will improve over time, especially with global initiatives such as the Global Reporting Initiative and the International Integrated Reporting Committee. However, views from various regional stakeholders have not fully improved. This may be due to business efforts to hinder real developments that could expand CSR accountability. Therefore, it is important for companies to take responsibility for the social and environmental impacts resulting from their CSR activities, which may hinder the delivery of information that could call into question claims about the sustainability of an organization's operations. In this context, critical analysis using The Theory of Communicative Action by Habermas is a useful tool for evaluating the quality of CSR implementation. In this theory, two fundamental interactions are measured: (1) interactions based on social needs (lifeworld); and (2) interactions influenced by system mechanisms. Social interaction that occurs in the lifeworld is a social activity that takes place in an atmosphere of free and cooperative communication. Meanwhile, interactions included in the system mechanism are activities carried out due to coercion factors and the influence of media steering such as money and power.

While there are limitations in doing so for several reasons that do not always seem logical, attributing the quality of reporting to factors such as company profitability and stakeholder expectations can identify that accounting procedures may conflict with the sustainability agenda of the Bakaru hydropower plant. In view of the Habermas language paradigm, social interaction with stakeholders is the key to the success of a company. One of the ways companies interact is by publishing annual reports and sustainability reports. However, the evaluation showed that the Bakaru hydropower plant seemed reluctant to improve accountability, even in order to organize broad-based accountability. In the end, PLTA Bakaru reported their CSR activities to the parent company PT. PLN and received requests from stakeholders, but the limited budget caused the community's expectations to be only a small part that could be met in CSR programs.

CONCLUSION

The implementation of the CSR program by the Bakaru hydropower plant is in line with Jürgen Habermas's view of agreements relating to natural aspects, which achieve truth claims. This means that companies are responsible for the impact arising from their operations, in line with stakeholder expectations. In addition, the implementation of CSR has achieved a claim of rightness, namely the implementation of CSR which is reflected in disclosures that are disseminated to the public. However, even though the company allocates a budget for CSR programs every year, the effectiveness of its implementation is still hampered. Thus, the Bakaru hydropower plant did not fully fulfill its claims of authenticity or honesty, which in turn resulted in a decrease in public trust in the company.

Habermas's view also suggests that corporate decisions must be in line with existing realities and companies need to feel responsible for real social situations. It provides a new outlook on how the concept of CSR can be implemented to provide financial benefits to society and contribute to

sustainable development, while still positively considering environmental and social impacts in social and environmental accounting practices. This approach can be maintained in the management of the Bakaru hydropower plant for a long period of time.

However, this study has some limitations. The author does not have access to the financial statements of the Bakaru hydropower company due to the lack of transparency in the submission of CSR reports. The author only gets a presentation on CSR activities without clear budget details about specific programs. This limitation makes it difficult for researchers to conduct in-depth analysis of social and environmental accounting practices related to CSR performance.

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