

CORPORATE SOCIAL RESPONSIBILITY (CSR) ACCOUNTING PRACTICES: HOW DOES IT AFFECT OF ISO 14000 BUSINESSES IN THAILAND?

Suwan Wangcharoendate, Mahasarakham Business School, Mahasaakham University, Thailand

[dx.doi.org/10.18374/IJBS-14-2.9](https://doi.org/10.18374/IJBS-14-2.9)

ABSTRACT

This research expands previous studies on corporate social responsibility accounting practices by using organization behavior perspective that provides additional evidence about the role of social responsibility accounting practices on firm sustainability. The objective of this research is to examine the effects of corporate social responsibility accounting practices on firm sustainability via the mediating influences of accounting information disclosure, corporate reputation and stakeholder reliability. The corporate communication is moderating variables of research, also, with three antecedents. Data are collected from 103 accounting managers of the ISO 14000 business in Thailand. Questionnaire was used to collect data and analyze by the Ordinary Least Squares (OLS) regression analysis. Overall, the results indicate that some dimensions of corporate social responsibility accounting practices have a potential positive impact on accounting information disclosure, corporate reputation, stakeholder reliability and organizational sustainability. In addition, accounting information disclosure, corporate reputation, and stakeholder reliability has the greater in firm sustainability. Likewise, the antecedent variables, it leads to higher on corporate social responsibility accounting practices. Finally, the moderating shows some partial support for hypotheses derived from the conceptual model. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are highlighted.

Keywords: *Corporate Social Responsibility Accounting Practices, Environmental value consideration, Reasonable Accounting Practice, Regulation Accounting Compliance, Social involvement Concerns*