

SOCIAL RESPONSIBILITY ACCOUNTING EFFECTIVENESS OF THAI-LISTED FIRMS: AN EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES

Nattawut Tontiset, Mahasarakham Business School, Mahasarakham University, Thailand
Sirilak Kaiwinit, Mahasarakham Business School, Mahasarakham University, Thailand

[dx.doi.org/10.18374/JIBE-13-4.1](https://doi.org/10.18374/JIBE-13-4.1)

ABSTRACT

The objective of this research is to examine the effect of social responsibility accounting effectiveness on corporate sustainability of Thai-listed firms. The effects of social responsibility accounting effectiveness on stakeholder acceptance, and corporate image are investigated. Moreover, both the internal resources and capabilities; and external factor including, top management support, social responsibility awareness, accountant competency, and stakeholder pressure are assumed to become the antecedents of social responsibility accounting effectiveness. Thai-listed firms are samples of the research. The results indicate that social responsibility accounting effectiveness has a positive significant effect on corporate sustainability. Moreover, social responsibility accounting effectiveness has a positive significant on both stakeholder acceptance, and corporate image. Additionally, top management support, social responsibility awareness, accountant competency, and stakeholder pressure have a positive significant effect on social responsibility accounting effectiveness. Theoretical and managerial contributions are explicitly provided. Overall, the results of this research contribute to motivate more firms to emphasize on social responsibility accounting practices in order to enhance social, environmental and corporate survival. Conclusions, suggestions and directions for future research are also presented.

Keywords: *Social Responsibility Accounting Effectiveness, Internal Resources and Capabilities, Stakeholder Theory, Stakeholder Acceptance, Corporate Image, Corporate Sustainability*