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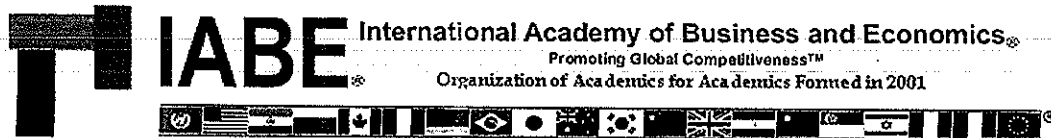
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		ตัวเงิน	เงินโอน	
สหรัฐอเมริกา	USD	32.2578	32.3553	32.6291
สหราชอาณาจักร	GBP	54.1388	54.3037	55.0034
ยูโรโซน	EUR	44.0962	44.2164	44.8224
ญี่ปุ่น (ต่อ 100 เยน)	JPY	31.6301	31.7256	32.2992
ฮ่องกง	HKD	4.1476	4.1632	4.2194
มาเลเซีย	MYR	9.8969	9.9574	10.2741
สิงคโปร์	SGD	25.6599	25.7405	26.2164
บรูไนดารุสซาลาม	BND	25.2150	25.6559	26.2940
ฟิลิปปินส์	PHP	0.7140	0.7316	0.7587
อินโดนีเซีย (ต่อ 1000 รูเปีย)	IDR	2.6338	2.6662	3.0746
อินเดีย	INR	0.5006	0.5218	0.5834
สวิตเซอร์แลนด์	CHF	36.0498	36.1490	36.7478
ออสเตรเลีย	AUD	30.0442	30.1349	30.6882
นิวซีแลนด์	NZD	27.7495	27.8347	28.3215
ปากีสถาน	PKR	0.3001	0.3101	0.3501
แคนาดา	CAD	29.5790	29.6719	30.1363
สวีเดน	SEK	4.8910	4.9111	4.9939
เดนมาร์ก	DKK	5.9014	5.9209	6.0113
นอร์เวย์	NOK	5.4099	5.4288	5.5187
จีน	CNY	5.1275	5.1601	5.2736

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เม็กซิโก	MXN	2.5069	2.5281
แอฟริกาใต้	ZAR	3.1246	3.1510
เกาหลีใต้	KRW	0.0316	0.0319
ไต้หวัน	TWD	1.0724	1.0815
คูเวต	KWD	114.7351	115.7060
ซาอุดีอาระเบีย	SAR	8.6274	8.7004
สหรัฐอาหรับเอมิเรตส์	AED	8.8090	8.8835
พม่า	MMK	0.0336	0.0339
บังกลาเทศ	BDT	0.4167	0.4202
สาธารณรัฐเช็ก	CZK	1.6139	1.6276
กัมพูชา	KHR	0.0080	0.0081
เคนยา	KES	0.3698	0.3729
ลาว	LAK	0.0040	0.0040
รัสเซีย	RUB	0.9312	0.9391
เวียดนาม	VND	0.0015	0.0015
อียิปต์	EGP	4.5490	4.5875
โปแลนด์	PLN	10.5722	10.6617
ศรีลังกา	LKR	0.2482	0.2507
อิรัก	IQD	0.0278	0.0280
บาห์เรน	BHD	85.0111	86.5493
โอมาน	OMR	84.0397	84.7509

จอร์แดน	JOD	45.6867	46.0733
กาตาร์	QAR	8.8881	8.9633
มัลดีฟส์	MVR	2.1003	2.1181
เนปาล	NPR	0.3439	0.3469
ปาปัวนิวกินี	PGK	11.4635	11.5605
อิสราเอล	ILS	9.3512	9.4304
ฮังการี	HUF	0.1450	0.1462

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ดร. พงษ์เทพ

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

Suwan Wangcharoendate, Mahasarakham Business School, Mahasaakham University, Thailand

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 analyzed 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

1. INTRODUCTION

During the last decade, the globalization has spread increasingly, especially in global economic and environment crisis to impact on the organizational strategy. Numerous companies have paid attention to the corporate social responsibility (CSR) issues at global level. Then, organizations are concerned to protect and resolve the problems such as promoting the corporate social responsibility (CSR). Moreover, currently CSR increases truly global ideas and use in organizational strategies. Thus, the accounting role has provided concerns on recognizing about social and environmental activities via accounting role encompassing the recognizing, recording, summarizing, and reporting information associated with social, and environmental called Social Responsibility Accounting (SRA).

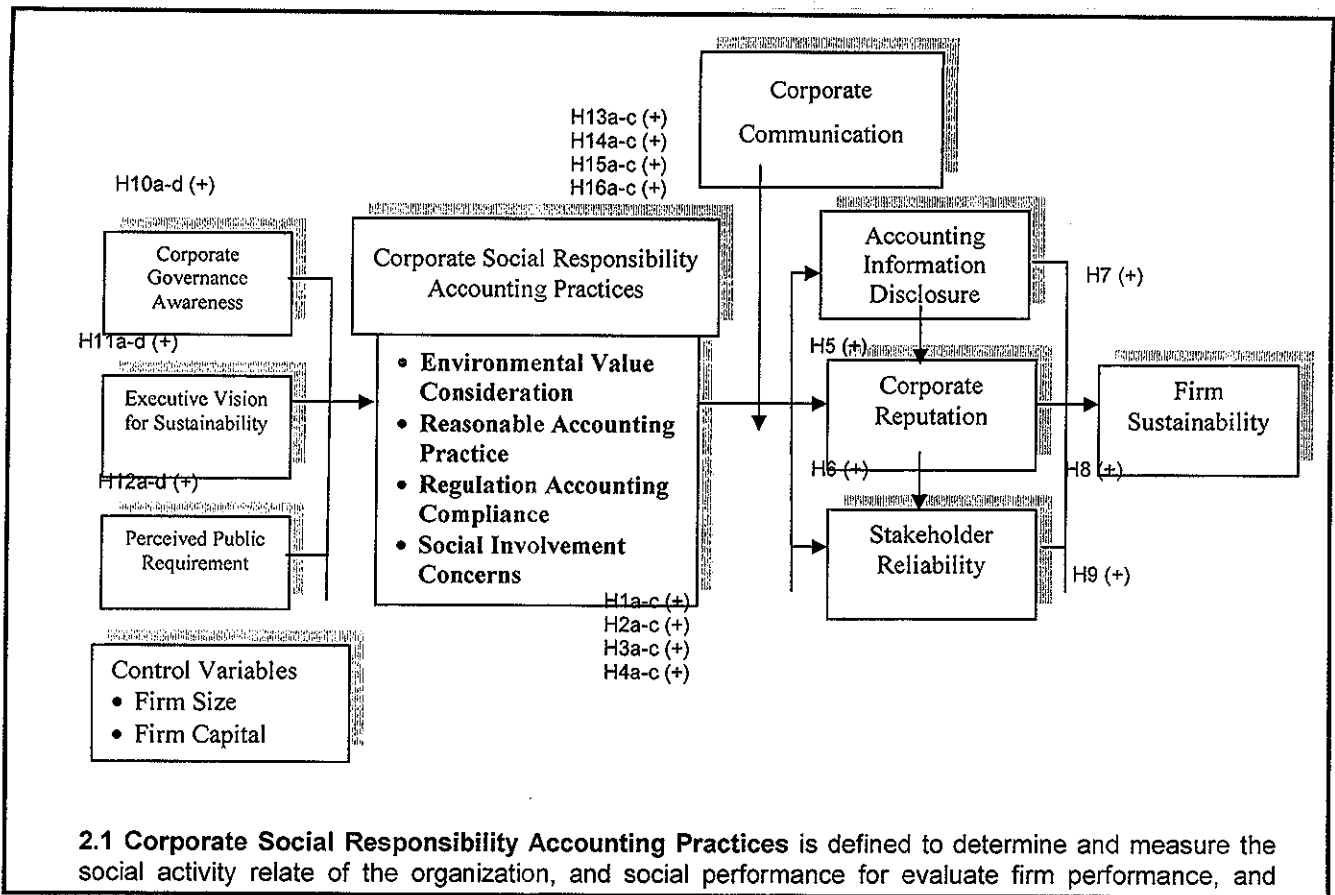
The main purpose of this study is to examine the effects of corporate social responsibility accounting practices on firm sustainability. In addition, the study purposes are of the follows: (1) how do the four dimensions of corporate social responsibility accounting practices have an influence on accounting information disclosure, corporate reputation, stakeholder reliability, and firm sustainability?, (2) how does accounting information disclosure have an influence on corporate reputation?, (3) how does corporate reputation have an influence on stakeholder reliability?, (4) how do accounting information disclosure, corporate reputation, and stakeholder reliability have an influence on firm sustainability?, (5) how do corporate governance awareness, executive vision for sustainability, and perceived public requirement have an influence on four dimensions of corporate social responsibility accounting practices?, (6) how do the corporate communication moderate the relationship among four dimensions of corporate social responsibility accounting practices and accounting information disclosure, corporate reputation, and stakeholder reliability?.

2. RELEVANT LITERATURE REVIEW AND RESEARCH HYPOTHESES DEVELOPMENT

This study integrates many theoretical perspectives to support how corporate social responsibility accounting practices affects firm sustainability. Three theories supported this research are stakeholder theory, social learning theory, and contingency theory and aiming at linking the key theoretical aspect of corporate social responsibility accounting practices by the main ideas with the antecedent and consequence factors. Then, a conceptual model of this study is presented as shown in Figure 1 below

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FIGURE 1: Conceptual Model of Corporate Social Responsibility Accounting Practices: How Does It Affect Of ISO 14000 Business In THAILAND?



2.1.1 Environmental Value Consideration are providing incremental and comprehensive information forward looking, to support decision making for accounting information.

2.1.2 Reasonable Accounting Practice is defined as presenting effectively and quality of accounting information following regulation, accounting standard orientation based on the accurate transparency with non-misleading.

2.1.3 Regulation Accounting Compliance

Nukta et al.,(2011) found that a high-quality set of accounting standards enables investors to receive suitable and reliable financial information.

2.1.4 Social Involvement Concerns based on social ethical concern that involvement accounting information transparency, sufficient, appropriate, and credibility. Therefore, Hypotheses are posited as follows:

Hypothesis 1-4: Corporate social responsibility accounting practices will have a positive relationship with (a) accounting information disclosure; (b) corporate reputation; and (c) stakeholder reliability.

2.1.5 Mediating Effects of Accounting Information Disclosure should be sufficient about the operations of the company, financial growth, and responsibility to stakeholder for the determination of their decision making.

2.1.6 Mediating Effects of Corporate Reputation that enhances the stakeholder trustworthiness though sustained financial outcome.

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2.1.7 Mediating Effects of Stakeholder Reliability Prayukvong and Olsen (2009) suggested that stakeholders expect that accounting information must provide credibility it can users to make decision. Therefore, Hypotheses are formulated as follows:

Hypothesis 5: Accounting information disclosure will have a higher influence on corporate reputation.

Hypothesis 6: Corporate reputation will have a higher influence on stakeholder reliability.

Hypothesis 7-9: A firm with greater level of accounting information disclosure, corporate reputation and stakeholder reliability will achieve better firm sustainability.

2.1.8 Antecedent Effects of Corporate Governance Awareness is the firms' system to control business which emphasizes on rights and responsibility of their stakeholder, including securing reliable of information disclosure.

2.1.9 Antecedent Effects of Executive Vision for Sustainability is defined as vision of manager exhibit adopts their organization strategies and implements to practice for sustainable development, environmental strategic and social policy engagement.

2.1.10 Antecedent Effects of Perceived Public Requirement is defined that the level perceive force from public as institute, legal and social to operate some activity while it has an effect on firm's practices in the future. Therefore, Hypotheses are formulated as follows:

Hypothesis 10-12: The higher the antecedents is, the more likely that firms will gain greater corporate social responsibility accounting practices

2.1.11 Moderating Effects of corporate communication that can enhance the trustworthiness and provide a good reputation of the firm. Therefore, Hypothesis is formulated as follows:

Hypothesis 13-16: Corporate communication will positively moderate the relationships among corporate social responsibility accounting practices and consequence.

3. Research Methods in population and data collection

Certified ISO 14000 businesses in Thailand are the population, database is drawn from Thai Industrial Standards Institute Ministry of Industry (<http://tisi.go.th>). There are 481 listed firms and mail survey is appropriate. Chief financial officers (CFO's), accounting and accounting managers are considered appropriate key informants.

4. Reliability and Validity

Table 1 show that all variables have factor loading cores between 0.64-0.89 indicating that there is the construct validity. Also, the Cronbach's alpha coefficients for all variables ranging from 0.69 - 0.86 indicates that these constructs accepted reliability level

TABLE 1
THE RESULTS OF MEASURE VALIDATION

Variables	Factor Loadings	Cronbach's Alpha
Environmental Value Consideration (EVC)	0.78 - 0.81	0.83
Reasonable Accounting Practice (RAP)	0.64 - 0.89	0.69
Regulation Accounting Compliance (RAC)	0.82 - 0.88	0.84
Social Involvement Concerns (SIC)	0.79 - 0.84	0.77
Accounting Information Disclosure (AID)	0.73 - 0.86	0.85
Corporate Reputation (CR)	0.83 - 0.85	0.72
Stakeholder Reliability (SR)	0.77 - 0.81	0.86
Firm Sustainability (FS)	0.71 - 0.83	0.75
Corporate Governance Awareness (CGA)	0.70 - 0.82	0.78
Executive Vision for Sustainability (EVS)	0.74 - 0.84	0.70
Perceived Public Requirement (PPR)	0.73 - 0.85	0.83
Corporate Communication (CC)	0.68 - 0.78	0.73

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5. Statistic Test The Ordinary Least Squares (OLS) regression analysis is used to test all hypotheses following the conceptual model, the equation models of the aforementioned relationships are shown as follows:

- Equation 1: $AID = \alpha_1 + \beta_1EVC + \beta_2RAP + \beta_3RAC + \beta_4SIC + \beta_5FS + \beta_6FC + \varepsilon$
 Equation 2: $AID = \alpha_2 + \beta_7EVC + \beta_8RAP + \beta_9RAC + \beta_{10}SIC + \beta_{11}CC + \beta_{12}(EVC*CC) + \beta_{13}(RAP*CC) + \beta_{14}(RAC*CC) + \beta_{15}(SIC*CC) + \beta_{16}FS + \beta_{17}FC + \varepsilon$
 Equation 3: $CR = \alpha_3 + \beta_{18}EVC + \beta_{19}RAP + \beta_{20}RAC + \beta_{21}SIC + \beta_{22}FS + \beta_{23}FC + \varepsilon$
 Equation 4: $CR = \alpha_4 + \beta_{24}EVC + \beta_{25}RAP + \beta_{26}RAC + \beta_{27}SIC + \beta_{28}CC + \beta_{29}(EVC*CC) + \beta_{30}(RAP*CC) + \beta_{31}(RAC*CC) + \beta_{32}(SIC*CC) + \beta_{33}FS + \beta_{34}FC + \varepsilon$
 Equation 5: $SR = \alpha_5 + \beta_{35}EVC + \beta_{36}RAP + \beta_{37}RAC + \beta_{38}SIC + \beta_{39}FS + \beta_{40}FC + \varepsilon$
 Equation 6: $SR = \alpha_6 + \beta_{41}EVC + \beta_{42}RAP + \beta_{43}RAC + \beta_{44}SIC + \beta_{45}CC + \beta_{46}(EVC*CC) + \beta_{47}(RAP*CC) + \beta_{48}(RAC*CC) + \beta_{49}(SIC*CC) + \beta_{50}FS + \beta_{51}FC + \varepsilon$
 Equation 7: $CR = \alpha_7 + \beta_{52}AID + \beta_{53}FS + \beta_{54}FC + \varepsilon$
 Equation 8: $SR = \alpha_8 + \beta_{55}CR + \beta_{56}FS + \beta_{57}FC + \varepsilon$
 Equation 9: $FS = \alpha_9 + \beta_{58}AID + \beta_{59}CR + \beta_{60}SR + \beta_{61}FS + \beta_{62}FC + \varepsilon$
 Equation 10: $EVC = \alpha_{10} + \beta_{63}CGA + \beta_{64}EVS + \beta_{65}PPR + \beta_{66}FS + \beta_{67}FC + \varepsilon$
 Equation 11: $RAP = \alpha_{11} + \beta_{68}CGA + \beta_{69}EVS + \beta_{70}PPR + \beta_{71}FS + \beta_{72}FC + \varepsilon$
 Equation 12: $RAC = \alpha_{12} + \beta_{73}CGA + \beta_{74}EVS + \beta_{75}PPR + \beta_{76}FS + \beta_{77}FC + \varepsilon$
 Equation 13: $SIC = \alpha_{13} + \beta_{78}CGA + \beta_{79}EVS + \beta_{80}PPR + \beta_{81}FS + \beta_{82}FC + \varepsilon$

6. Result and discussion Descriptive statistics and correlation matrix for all variables are shown in Table 2. Variance inflation factors (VIFs) ranged from 1.258-2.183 (Table 3) are well below the cut-off value of 10 as recommended by Hair et al.,(2006).

TABLE 2
DESCRIPTIVE STATISTICS AND CORRELATION MATRIX

Variable s	EVC	RAP	RAC	SIC	AID	CR	SR	FS	CGA	EVS	PPR	CC
Mean	4.18	4.16	4.20	4.16	4.21	3.91	3.90	3.80	3.97	3.91	.90	.174
SD	0.51	0.52	0.61	0.64	0.51	0.68	0.72	0.67	0.73	0.79	.381	.122
EVC												
RAP	.722**											
RAC	.767**	.772**										
SIC	.720**	.818**	.820**									
AID	.709**	.726**	.669**	.682**								
CR	.571**	.611**	.475**	.524**	.648**							
SR	.490**	.694**	.473**	.614**	.510**	.727**						
FS	.469**	.598**	.510**	.523**	.482**	.490**	.622**					
CGA	.469**	.598**	.510**	.523**	.482**	.490**	.622**	.795**				
EVS	.456**	.602**	.534**	.520**	.481**	.558**	.564**	.791**	.796**			
PPR	-.055	.091	.121	.049	.075	.014	.010	.129	.115	.184		
CC	.003	-.043	.129	.039	-.103	.016	.006	.109	.124	.153	.042	

* Correlation is significant at the 0.05 level (2-tailed)

** Correlation is significant at the 0.01 level (2-tailed)

Table 3 presents the results of OLS regression. The finding indicate that environmental value consideration has a positive and strongly significant influence on accounting information disclosure ($\beta_1= 0.223$, $p < 0.05$), corporate reputation ($\beta_{18}= 0.283$, $p < 0.05$), and stakeholder reliability ($\beta_{35}= 0.226$, $p < 0.05$). Therefore, Hypotheses 1a-1c are strongly supported. For the reasonable accounting practice, the results provide that it is not significant on accounting information disclosure ($\beta_2= 0.152$, $p > 0.05$), corporate reputation ($\beta_{19}= 0.126$, $p > 0.01$), and stakeholder reliability ($\beta_{36}= 0.124$, $p > 0.01$). Thus, Hypotheses 2a-c are not supported. For the regulation accounting compliance, the results provide that it is significant on accounting information disclosure ($\beta_3= 0.304$, $p < 0.05$), corporate reputation ($\beta_{20}= 0.209$, $p < 0.05$), and stakeholder reliability ($\beta_{37}= 0.235$, $p < 0.01$). Thus, Hypotheses 3a-c are supported. Moreover, for the social involvement concerns, the finding provide that have a positive relation on accounting information disclosure ($\beta_4= 0.169$, $p < 0.05$), corporate reputation ($\beta_{21}= 0.147$, $p < 0.05$), and stakeholder reliability ($\beta_{38}= 0.159$, $p < 0.01$). Thus, Hypotheses 4a-c are strongly supported.

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The interaction between corporate social responsibility accounting practices and corporate communication on consequence, have significant relation. Thus, Hypotheses 13,14 and 16 a-c are supported. But hypotheses 15b-c are not supported. Castka et al., suggest that social involvement concern of the firm will reflect firm survival in the long term.

TABLE 3
THE RESULTS OF OLS REGRESSION ANALYSIS ^a

Independent Variables	Dependent Variables					
	E 1, 7: Firm Sustainability	E 2: Accounting Information Disclosure	E 3: Corporate Reputation	E 4: Stakeholder Reliability	E 5: Corporate Reputation	E 6: Stakeholder Reliability
Environmental Value Consideration (EVC) Reasonable Accounting Practice (RAP)		.223** (.073)	.283** (.041)	.226** (.068)		
Regulation Accounting Compliance (RAC)		.152 (.065)	.126 (.081)	.124 (.065)		
Social Involvement Concerns (SIC)		.304** (.048)	.209** (.076)	.235* (.041)		
Corporate Communication (CC)		.169** (.050)	.147** (.080)	.159* (.043)		
EVC x CC		.246** (.068)	.239** (.075)	.215** (.071)		
RAP x CC		.192** (.071)	.154** (.060)	-.073* (.077)		
RAC x CC		.204** (.083)	.215** (.093)	.180* (.077)		
SIC x CC		.099* (.067)	.016 (.073)	.011 (.081)		
Accounting Information Disclosure (AID)	.253** (.067)				.238** (.040)	
Corporate Reputation (CR)	.298** (.058)					.273** (.045)
Stakeholder Reliability (SR)	.242** (.071)					
Firm Size (FS)	.032 (.094)	-.051 (.066)	-.081 (.083)	.120 (.096)	-.045 (.067)	.135 (.088)
Firm Capital (FC)	.140 (.094)	-.046 (.066)	-.122 (.083)	-.011 (.096)	-.032 (.068)	-.054 (.089)
Adjusted R square	.301	.369	.384	.432	.445	.434
Maximum VIF	2.183	2.183	2.183	2.183	1.258	1.258

Note: The value of the beta coefficients are in the first row. Below are the values of standard error in the parenthesis.
* p < 0.10, ** p < 0.05 *** p < 0.01

In addition, Table 3 shows the relationship among consequence, the finding indicate that hypotheses 5 and 7 are strongly supported. For the corporate reputation, the results indicate that it has a higher influence on stakeholder reliability ($\beta_{55} = 0.273$, $p < 0.05$), and firm sustainability ($\beta_{59} = 0.298$, $p < 0.05$). Hence, Hypotheses 5, 8 and 9 is strongly supported. Prior research suggested that accounting information disclosure it reflex these organization activities.

Table 4. The result indicates that the antecedents have partial significant and positive effect on corporate social responsibility accounting practices. Prior researches indicate that executive vision for sustainability focused on balance of economic, reasonable accounting practice and environmental development by incorporate their vision in to practice of the firm.

The level perceived force from public as institute, culture legal, law and social to operate some activity while it has a direct or indirect effect on firms' practices in the future.

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TABLE 4
THE RESULTS OF OLS REGRESSION ANALYSIS^a

Independent Variables	Dependent Variables			
	E 8: EVC	E 9: RAP	E 10: RAC	E 11: SIC
Corporate Governance Awareness (CGA)	.248** (.084)	.058 (.072)	.047 (.077)	.267** (.077)
Executive Vision for Sustainability (EVS)	.140* (.094)	.168* (.080)	.256** (.085)	.139* (.085)
Perceived Public Requirement (PPR)	.132* (.064)	.034 (.055)	.068 (.059)	.241** (.059)
Firm Size (FS)	.018 (.103)	-.081 (.088)	.006 (.094)	-.007 (.094)
Firm Capital (FC)	.018 (.105)	-.024 (.090)	.009 (.095)	-.018 (.096)
Adjusted R square	.385	.374	.336	.357
Maximum VIF	3.198	3.198	3.198	3.198

Note: The value of the beta coefficients are in the first row. Below are the values of standard error in the parenthesis.
* p < 0.10, ** p < 0.05 *** p < 0.01

7. Contributions and future directions for research

The results suggest that corporate social responsibility is the more emphasized determinant of accounting practice. Especially, responsibility which is the outcome of the firm. The role of accounting is more important on market capital which provides effective accounting information for users, stakeholders, and community. These users expected the accuracy, credibility, transparency, and responsibility.

8. CONCLUSION

The results indicate that environmental value consideration and social involvement concerns have a positive impact on accounting information disclosure, corporate reputation, and stakeholder reliability. The moderating effect of corporate communication have a higher on accounting information disclosure, corporate reputation, and stakeholder reliability. The three antecedents, corporate governance awareness and perceived public requirement have a positive effect on environmental value consideration and social involvement concerns.

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AUTHOR PROFILES:

Dr. Suwan Wangcharoendate graduated with a Doctor of Philosophy (Accounting) Degree from Mahasarakham Business School, Mahasarakham University. Currently he is an assistant professor in accounting at Mahasarakham Business School, Mahasarakham University. His main research interests are financial accounting, auditing, internal control and managerial accounting.

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