

ENVIRONMENTAL ACCOUNTING AS A MEANS OF DISCLOSING CORPORATE SOCIAL RESPONSIBILITY (CSR) AND ITS EFFECT ON CORPORATE IMAGE

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Abstract

In the era of globalization and increasing environmental awareness, companies are not only expected to focus on profitability but also social responsibility and environmental preservation. Environmental accounting comes as a vital tool in supporting effective Corporate Social Responsibility (CSR) disclosure, enabling companies to measure, manage, and report their impact on the environment in a systematic and transparent way. The research method in this study uses literature study. The results show that environmental accounting facilitates companies in managing resources more efficiently, identifying opportunities to save costs, and making sustainable decisions. Effective implementation of environmental accounting can contribute to increased accountability and precision in environmental reporting, strengthen communication with stakeholders, and meet market expectations for transparency and social responsibility.

Keywords: Environmental Accounting, Means of Corporate Social Responsibility (Csr) Disclosure, Corporate Image.

Introduction

In today's era of digital transformation and global connectivity, corporate social and environmental responsibility has become an integral part of sustainable business strategies. The concept of CSR now emphasizes that companies do not solely aim to maximize profits, but are also responsible for the communities and ecosystems in which they operate.

CSR is no longer considered as a charitable activity, but a long-term commitment of the company in providing a positive impact. This is in line with the awareness of today's consumers who are increasingly concerned about the social and environmental impacts of the products they consume. (Pinto et al., 2024).. Today, consistent CSR implementation is a key asset to building brand reputation and public trust. (Zhang, 2021).

Integrated CSR implementation can help strengthen long-term business competitiveness. Through continuous innovation, resource efficiency, and active

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