SOCIAL RESPONSIBILITY ACCOUNTING AND FIRM SURVIVAL: EVIDENCE FROM ISO 14000 BUSINESSES IN THAILAND

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ABSTRACT

This research expands previous studies on social responsibility accounting (SRA) by using organization behavior perspective that provides additional evidence about the role of social responsibility accounting on firm survival. As a result, the main purpose of this research is to investigating the role of antecedents and consequences of SRA. Moreover, it aims to examine the moderating effect of social mindset, accounting experience and corporate-stakeholder relations on this research conceptual model. Data are collected from 83 accounting managers of the ISO 14000 businesses in Thailand. OLS regression is used for data analysis. Over all, the results indicate that, the greater on SRA (environmental value awareness reporting and social responsiveness for accounting outcomes) has the greater in accounting disclosure quality, customer participation and stakeholder reliability. Moreover, the findings indicate that greater in customer participation and stakeholder reliability has leads to greater corporate well- known, organization image and firm survival. Especially, greater organization image indicates that it leads lead to firm survival. In addition, over all the higher in four antecedents (executive vision for sustainability, competition circumstance force, corporate social learning, and competition circumstance force) it leads to the higher on SAR (environmental value awareness reporting, regulation related accounting compliance). Finally, the moderating effect of accounting experience has an effect on accounting disclosure quality, customer participation and stakeholder reliability. Social mindset has a moderating effect among these antecedents in which it can enhance value awareness reporting and regulation related accounting compliance willingness. Surprisingly, the moderating influences of corporate-stakeholder relations do not have impacts on these variables.

Keywords: *Social Responsibility Accounting; Accounting Disclosure Quality; Customer participation; Stakeholder Reliability; Corporate Well-know; Organization Image; Executive Vision for Sustainable; Governance Practice Culture; Corporate Social Learning; Competition Circumstance Force; Social mindset; Accounting Experience; Corporate-Stakeholder Relations*

1. INTRODUCTION

In the last decade, the research studies have been related with an impact factor on global economic, social and increasing environment crisis. This indicates that the problems such as those in humanity and organization behaviors lacked the responsibility that lead to an essential requisitioning of traditional economic, ethical and accounting assumptions (Jones, 2010). Then, organizations are concerned to protect and resolve the problems such as promoting the corporate social responsibility (CSR) (Caroll, 1991,). The principles of CSR include (1) codes of conduct, standards, and principles; (2) credible verification, monitoring, and certification services that ensure that companies are doing what they say they are doing; and (3) generally accepted reporting systems for environmental, social, and governance issues related to corporations (Waddock, 2006).

CSR on base the core of business success, because it is integrative between social and economic benefit awareness, that the change on business role concerning on society and environment impacts. In pursuit of the aim to responsibility on social and environmental, the balance on economic, social, environmental and political is increasing on global business role. It leads to the survival of economic system (Pattern, 2002). 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, environmental and human resource called Social Responsibility Accounting (SRA). SRA information contribution is used to support stakeholders for decision making that SRA is well known on global business that has provided social, environmental and humanity information corporate exhibit to comprehensively information, trure, reliability, and looking forward information so as to enhance the firm survival in the long-term.

For the challenge on SRA research to investigate the effect of organization operating on firm survival, according to the literature review, the interest has grown in the business world on implementing social responsibility as well as to fulfill legislative requirements, but also to improve corporate growth and financial performance disclosure. The driver for these strategies is in compliance with specific environmental and social regulation can stem from voluntary initiatives, witch go beyond mere legislative compliance such as the business response to society pressure to confront serious environmental and social issues. Then, organization is one part of social systems, when firm demonstrates values that go against social norms, the legitimacy of such a firm is potentially and substantially threaded the necessary power of social contract that underlies the stakeholder right to authorize and veto a firm’s operation (Gray et al., 1995; Patten, 2002; Brown and Deegan, 1998).Therefore, social responsibility accounting has an effect on society performance. The prior research suggests that corporate social responsibility has positive relationships on reputations and organization image; also it enhances firm survival in the long-term.

Thus, in this research, SRA refers to the accounting practice of the firm that encompasses recognizing, recording, classifying, summarizing economic transaction and events in terms of financial report and then accounting information disclosure (financial and non financial information) in order to take distinctively social responsibility (Mathews and Perera, 1995; Rahahleh and Sharairi, 2008). In this research, SRA consists of four dimensions: environmental value awareness reporting, human capital recognition presentation, regulation related accounting compliance with willingness and social expectation responsiveness for accounting outcome. In addition, three objectives of SRA comprise (1) Determine and measure the net social contribution of the organization on a periodic basis, (2) Evaluate the social performance of organizations by identifying whether the organization's strategies and objectives are consistent with the social priorities and the organization’s ambition to ensure individuals a reasonable percentage of profits, and (3) Disclose the activities that have social influence carried out by the organization (Rahahleh and Sharairi, 2008).

Therefore, this research expands previous SRA studies by using corporate level perspective that will provide additional evidence about the role of social responsibility accounting on firm survival. The results of this research contribute to motivate more firms to emphasize on social responsibility accounting practices in order to enhance overall social, environmental and firm performance into which firm survival. Also in SRA research, there is still a little study on SAR practice that links to antecedence and consequences of SRA. Consistent with Kuasirikun (2005) who suggests that the ways in which the future development of social and environmental accounting practice might be given further impetus in the Thai context, as well as increasingly recognition on social and environmental effect, such as global warming, climate change and water crisis etc. Most institutional intentions on those problems such as, Thailand Network of Eco-efficiency and Cleaner Production (TNEC) and Thai Industrial Standards Institute Ministry of Industry have promoted on social and environmental protection policy and requirement Thailand businesses operating by social and environment awareness. Especially, the International Organization for Standard (ISO) issues the 14001 series as an environmental management system (EMS) standard to evaluate corporate environmental performance in Thai industries. Prior research indicates that ISO14000 businesses are greater on environmental management system (Reynolds and Yuthas, 2008); its management exhibits on social responsibility of the firm considering firm annual report. Then, this research uses ISO 14000 firms because they are concerned about social responsibility than other firms. That is, SRA, functions as a provider information relevance, environmental value awareness, human capital recognition, regulation compliance and social expectation responsiveness. In addition, SRA is a new challenge on academic and accounting research to investigate antecedents and consequences of SRA continually.

The results of the research can be used to improve the accounting practice that concerns social and environmental responsibility. Moreover, managers can use these results to support their decision making for several reasons such as in Eco-efficiency strategies and in Cleaner Production strategies.

The main purpose of this research is to examine the effects of social responsibility accounting on firm survival. In addition, the research purposes are of the follows: (1) To examine the effects of the four dimensions of SRA (environmental value awareness reporting, human capital recognition presentation, regulation related accounting compliance willingness and social expectation responsiveness for accounting outcome) on accounting disclosure quality, customer participation and stakeholder reliability, (2) To examine the effects of accounting disclosure quality, customer participation and stakeholder reliability on corporate well-known, organization, and firm survival, (3)To examine the effects of corporate well-known and organizational image on firm survival, (4) To examine the effects of executive vision for sustainability governance, practice culture corporate, corporate social learning, and competition circumstance force on social responsibility accounting, (5) To scrutinize the relationships among executive vision for sustainability, governance practice culture, corporate social learning and, competition circumstance force on four dimension of social responsibility accounting by design social mindset as a moderator, (6) To scrutinize the relationships among four dimensions of SRA and accounting disclosure quality, customer participation and, stakeholder reliability by design accounting experience as a moderator, and (7) To examine the relationships among accounting disclosure quality, customer participation and, stakeholder reliability and corporate well-known, organization image and firm survival by design corporate-stakeholder relation as a moderator.

This research is organized in five sections as follows. The second part, reviews previous studies and relevant literature, explains the theoretical framework to describe the conceptual model, and develops the related hypotheses for testing, while the third discusses the research methods, including sample selection and data collection procedure, the variable measurements of each construct, the development and verification of survey instrument by testing reliability and validity, the statistics and equations to test the hypotheses, and the table of summary of definitions and operational variables of constructs. The fourth presents the results of statistic testing, demonstrates the empirical results, and discussion in full detail. Finally, it details the conclusion, theoretical and managerial contributions, limitations, and suggestions for future research.

2. THEORETICAL FOUNDATION

This research attempts to investigate its antecedents and consequences of SRA by utilizing three theories including, social political theory, contingency theory and social leaning theory to explain the conceptual model. Moreover, prior research demonstrates that social political theory includes, political economy, legitimacy, and stakeholder theories (Gray et al., 1995; Patten 2002), that “refers to a human society fill with all kinds of political and economic activities, in which the society, political and the economy are all interconnected and interwoven” (Jones, 2010). The influence of social system on management strategies of the firm can build from social norms, legitimating, and regulation compliance, and also must concern about stakeholder rights. Thus, the greater balance of economic system, political or regulation, and environmental performance has led to the greater firm survival (O’Donovan.2002). This can explain how managers should concern about SRA that will increase value of the firms.

In addition, contingency theory concerns with the action of management strategy to appropriate on environment uncertainty circumstance. Based on both internal and external influence factors significant on firm survival, when management strategy is appropriate, they can enhance best practice, hence increasingly firm survival. Accordingly, this research applies contingency theory to explain the influence of external factors: executive vision for sustainability, governance practice culture and competition circumstance force on SRA (Gordon and Miller, 1976; Anderson and Lanen, 1999).

Moreover, social learning theory concerns with human behavior in terms of continuous reciprocal interaction between cognitive behavioral, and environmental influences by considered relevant with an ongoing social learning process, experience learning or learning-by-doing (Keen and Mahanty, 2006), an individual’s perceptions and consciousness, process of iterative reflection. This can explain that learning can improve firm success, such as learning from circumstance changes of customer perception on green products, that the firm may be imitated to create new product to respond to customer expectations, social acceptance etc. Thus, it is employed to investigate effecting of corporate social learning and accounting experience on SRA.

3. LITERATURE REVIEW AND HYPOTESIS DEVELOPMENT

3.1 ***Social Responsibility Accounting*** refers to the accounting practice of the firm that encompasses recognizing, recording, classifying, summarizing economic transaction and events in terms of financial report and then accounting information disclosure (financial and non financial information) in order to take distinctively social responsibility. Prior researches on SRA are explaining three groups: (1) measure development on benefit and cost of SRA, (2) the procedural of disclosure, and (3) the relevance of SRA information (Pattern, 2002; Rahahleh and Sharairi, 2008). Therefore, this research attempts to fulfill this gap by focusing on SRA behavior and also proposing a new construct, namely social responsibility accounting also to define how SRA affect firm survival. Moreover, this research also explains how the antecedents influence SRA. The SRA attempts to expand a traditional accounting by amalgamating with economic, social and environmental activity into accounting practice (recoding, summarizing and reporting). Consequently, SRA is considered being perceived on operation activity of the firm potentially positive and having negative effects on social and environment. Social responsibility behaviors improve such as environmental value awareness reporting, human capital recognition presentation; regulation related accounting compliance willingness, and social expectation responsiveness for accounting outcomes while carrying on their business activities. Accordingly, the developed conceptual model of this research is as illustrated in Figure 1 below.

FIGURE 1
SOCIAL RESPONSIBILITY ACCOUNTING AND FIRM SURVIVAL:
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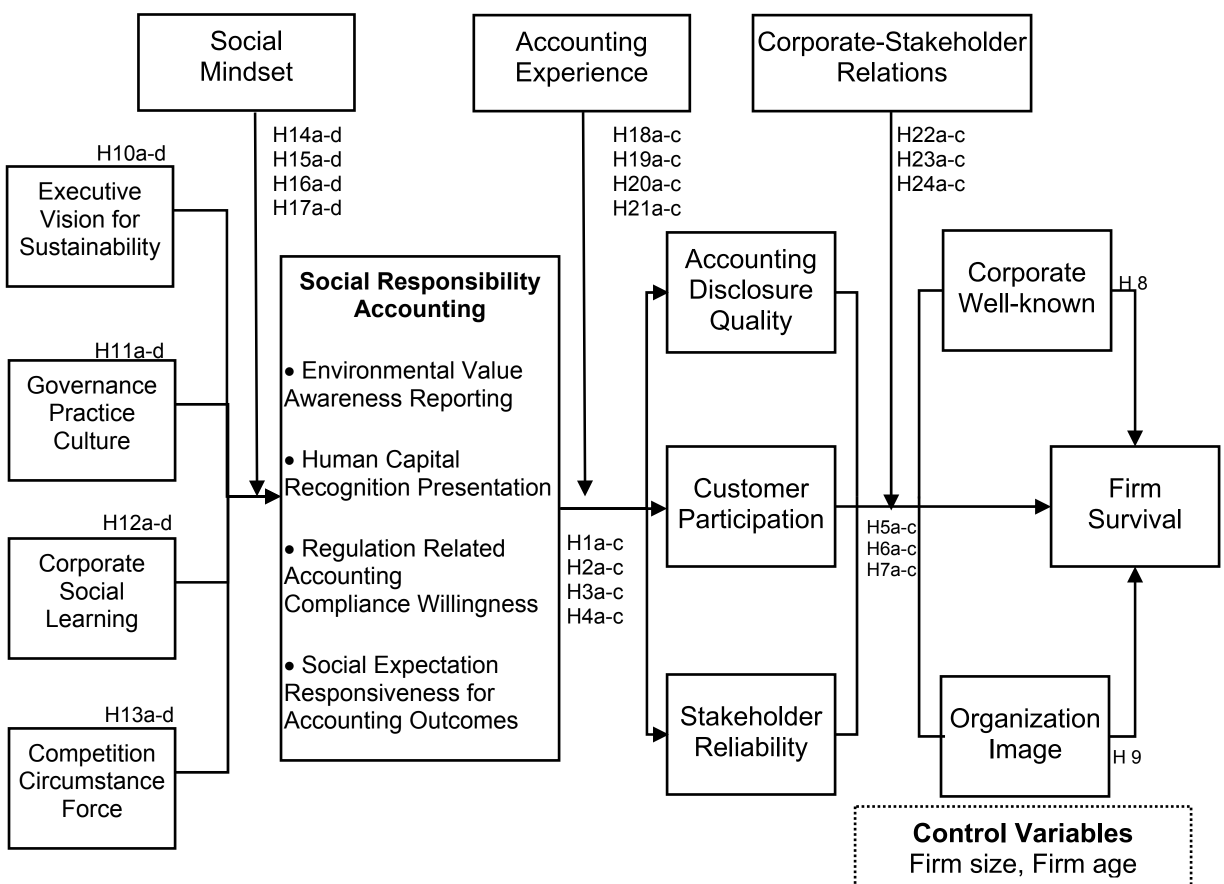

Environmental Value Awareness Reporting is defined as the identification, allocation and analysis of material streams and their related money flows by using environmental accounting systems to provide insight in environmental impacts and associated financial effects. The extent of environmental value awareness has requirement to determinate that the firm members must report business activity likely to effect environments in order to expose social responsibility.
The total impact accounting comprises, both private and public cost would be used to compute the total cost of production of goods or service development that would remove many of the externalities, such as the cost of pollution from the public responsibility (Mathews, 1984; Hooghiemstra, 2000; Velde et al., 2005). Clarkson, Li, Richardson, and Vasvari (2008) find that investors use environmental performance information to assess uncooked environmental liabilities. Also, those environmental accountings are providing incremental information and comprehensive more than traditional accounting, information forward looking especially use to support decision making of users both financial and non financial accounting information (Schaltegger, et al., 2008 and Haigh and Jones, 2006).

Thailand has begun to obtain environmental accounting since late 1948s, but without accounting standard support. Nowadays, Thai accounting standards (TAS) revise B.P. 2552 following the International Accounting Standard (IAS) that includes environmental report issue though not completely on accounting standard. Thus, environmental value awareness reporting is voluntary disclosure that mangers express their accounting quality disclosure and responsibility to stakeholder both internal and externality. That environmental value awareness reporting has a positive relation on accounting disclosure quality (completely, accurate, relevance, and compare) both financial and non financial information were relevant on users, also have accurately in forecast (Azzone et al., 1997). This information exhibits environmental strategy and policy related procedure of productivity and service. These activities are associated with customer participation and stakeholder reliability (KMPG, 2005 and Patten, 1992). White (2005) indicates that producing these reports is valuable because they provide a framework for linking economic, environmental and social decision making to strategy. Therefore, the hypothesis is posited as follows:

Hypothesis 1: Environmental value awareness reporting will have a positive relationship with (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

Human Capital Recognition Presentation is defined as an extent of recognition, understanding and recording and reporting information association with human resource activity of the firm. It encompasses an "individuals and the collective workforce of a firm that include: knowledge, skill and technical ability; personal traits such as intelligence, energy, attitude, reliability, commitment; ability to learn, including aptitude, imagination and creativity; desire to share information, participant in a team and focus on the goals of the organization" (Fitz-enz, 2000; Polo and Vazqez, 2008).

The empirical research on human capital recognition presentation indicates that it has a positive relation among human capital recognition presentation and accounting disclosure quality, customer participation and stakeholder reliability. Besides, these reports provide both financial and non financial information, especially non financial information, throughout exhibit to cover on human capital policy, and overall human capital activity of the firm, can reflect on new product development (Hsu and Fang, 2009). In addition, the human capital accumulation information can provide value added of the firm in the long – term and indentify unique opportunities to create value (Burt, 1992; Edvinsson and Sullivan, 1996; Graham and Pizzo, 1998, p. 25; O'Donnell et al., 2006). The human capital recognition presentation has a positive effect on accounting disclosure quality, that is, this information exhibits the relation with completely accrual and relevance for users. Prior studies find that human capital recognition presentation reduces information asymmetry between managers and investors (Kim and Verrecchia, 1994; Cormier, Ledoux, and Magnan, 2009), that quantitative disclosures are likely to be viewed by management as having higher proprietary value (Verrecchia, 1983; Healy and Palepu, 2001). Lajili and Zeghal (2006) indicates that labor casts voluntary disclosures might be potentially useful in assessing human capital asset management and performance which could be relevant to market participants' particularly for firms in knowledge based industries. Besides, human capital recognition presentation reflects the process of product development, new technology-based firm growth, build new product and service to aspect and customer participation. Moreover, prior research found positive relation of human capital recognition presentation and stakeholder reliability.

Hirst, Koonce, and Simco (1995) indicate that financial reporting users consider the consistency between management's reporting incentives and a firm's disclosures in assessing reporting credibility that information is one of the information attributes underlying disclosure credibility (Mercer, 2004); both hard and soft disclosure make known more credible and precise information (Cho and Patten, 2007). Therefore, the hypothesis is posited as follows:

Hypothesis 2: Human capital recognition presentation will have a positive relationship with (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

Regulation Compliance Related Accounting Willingness is defined as "behavior of organization, recognition, willing to follow regulation accounting compliance, the extent to which a firm determines its accounting policies and selects accounting practices under conduct and suggestion of relevant accounting regulations such as accounting standard and information disclosure etc". Rezaee et al., (2010) found that a high-quality set of accounting standards enables investors to receive suitable and reliable financial information. Similarly, Ewert and Wagenhofer (2005) found that higher standard increases earning quality and also increase total cost of earnings management. Bagnoli and Watts (2007) demonstrate conditions under which mandated disclosure has the unintended consequence of reducing the likelihood of voluntary disclosure. Also, the improvement in the quality of disclosures is consistent with Inchausti's (1997) investigation of the effects of a regulatory force (accounting reform) on disclosure practices of Spanish companies over a three-year period reveals that legislation produced a strong increase in disclosure even before it became a mandatory requirement. Therefore, the hypothesis is posited as follows:

Hypothesis 3: Regulation compliance related accounting willingness will have a positive relationship with (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

Social Expectation Responsiveness for Accounting Outcomes is defined as the extent of accounting practice based on social ethical concern that involvement accounting information transparency, sufficient, appropriate, and true by comprehensive both quantitative and qualitative information that illustration; public benefit and social welfare etc. Prior studies suggest that performance of accounting outcomes affect their stakeholders, especially on quality of accounting disclosure, reliability of accounting information. Mc Williams and Siegel, (2001) indicate that the firms will invest in social activity area in order to build satisfaction of their stakeholders. Accounting outcomes not only create transparency perceived to be equivalent with a great supply of details but also provide forward-looking information to investors (Holman, 2002). In addition, accounting outcomes exhibit the real productivity of organizations that important information for stakeholder (Strathern, 2000). Then, social concern of the firm will reflect firm survival in the long term. As a result, the hypothesis is posited as follows:

Hypothesis 4: Social expectation responsiveness for accounting outcomes will have a positive relationship with (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

3.2 Consequences of Social Responsibility Accounting

Accounting Disclosure Quality is defined as the extent of disclosure behavior that involves financial and non financial information including social, environmental, employee health and safety report. This information exhibits completely accurate, relevant, and understanding imposed to support their users for decision making. Prior study suggested that the importance of social accounting disclosure can enhance reputation of the firms this is consistent with Hooghiemstra (2000) who indicates that social responsibility disclosure is a communication too that firms use to create, protect or enhance their image and reputation. Likewise, that disclosure has a positive relation between social responsibility disclosure and higher corporate incomes (ACCAM, 2002), that have important relation between SRA disclosure and share price

(Argandona, 1998). Prior research demonstrates that non-financial information illustrates the potential and operation effectiveness of organization that enhances a completive advantage and firm survival forecast (Amir and Lev, 1996; Ittner and Larcher, 1999; Lev and Zarowin, 1999; Graham, Cannice, and Sayre, 2002; Beretta and Bozzolan, 2004; Liang and Yao, 2005). Like non-financial information significant on firm survival, it can demonstrate to forward-looking information positively influences the accuracy of the analysts' earning forecasts. Thus, the hypothesis is posited as follows:

Hypothesis 5: The accounting disclosure quality will have a positive relationship with (a) corporate well-know; (b) organization image; and (c) firm survival.

Customer Participation is defined as behavior of customer involvement related with role, relations, acceptable, satisfaction and royalty of customer both mental and physical that relate to the product and service of firm.

The prior research on customer participation finds that customer participation is important to corporate image, corporate well-known and firm survival, such as consumer-oriented companies can be expected to exhibit greater concern. To enhance corporate image, customers can identify their social responsibility to the community and society and the corporate image that has an influence on sales growth (Cowen et al., 1987). File et al. (1992) argued that customer participation has positive word-of-mouth and referrals. Bitner et al. (1997) indicate that customer played three roles in service participation productive resource: contributor to quality, satisfaction and value; and competitor to the service organization.

Therefore, customer participation has a great effect on the service providers, customer himself, and employees. In addition, Morgan and Hunt (1994) indicate that higher shared values between retailers and their suppliers increase retailers' commitment toward the ongoing relationship. Besides, they lead to successful production and delivery of the service" (Groth, 2005). Thus, the hypothesis is posited as follows:

Hypothesis 6: The customer participation will have a positive relationship with (a) corporate well-know; (b) organization image; and (c) firm survival.

Stakeholder Reliability is defined as the creditability and trust from the stakeholder both internal and external participation such as employees, customers, and community etc. which without error and bias of firm. According to the accounting scandal; Lucent, Xerox, Rite Aid, Cendant, Sunbeam, Waste Management, Enron Corporation, Global Crossing, WorldCom, Adelphia, and Tyco demonstrate the lack of truth in accounting information (Rezaee, 2005; McMillan,2004), especially, the reliability, transparency, and uniformity of the financial reporting process that allows investors to make intelligent decisions. "Accurate information also improves the quality of markets by allowing markets to discover the true price at which specific securities trade" (SEC, 2002b). Therefore, stakeholders expect that accounting information must provide credibility it can to users to make decision.

Thus, the usefulness of accounting information for predicting future cash flows depends on a number of factor, including; 1) economic relevance – the association of current economic constructs with future cash flow, 2) accounting information relevance – the choice of relevant economic constructs and measurement attributes for inclusion in financial statements, 3) accounting information reliability – the extent to which accounting constructs and measured value faithfully represent economic constructs without error or bias, and 4) user' expectation –the ability of users to appropriately sue accounting information to form expectations of future cash flows. Prior research suggested that stakeholder reliability is significant on corporate well-known, organization image and firm survival by accounting information it reflected (Maines and Wahlen, 2006). Therefore, the hypothesis is posited as follows:

Hypothesis 7: The stakeholder reliability will have a positive relationship with (a) corporate well-know; (b) organization image; and (c) firm survival.

Corporate well-known is defined as the social acceptant on reputation of firm in relation with awareness, familiarity, overall impression, perceptions (e.g. quality of product or service; value added to all customer ratification), and supportive behavior (Gains-Ross, 1997). Noticeably, the corporate well-known of the firm link to firm survival consideration from consumer behavior (Rayner, 2001; Ken and Xie, 2009) (e.g. retention, recommendation of product or service these is link enhance revenue, selling lead to growth of the firm in the long run).

Nowadays, global business is increasingly on firm survival issue. Emphasis on survival has an influence on stakeholders more than ever; their customers, suppliers, and investors and community are one part of firm survival. The acceptable of these stakeholders lead to the organization ongoing in the long run. Previously, many research studies in the corporate well-known of the business found the positive relevance factor effect on corporate well-known such as, social performance, customer behavior, social responsibility, and environmental performance of the firm (Keh and Xie, 2009;Nguyen and Leblance, 2001;). Prior researches suggest that reputation has a positive relation on firm survival in the long time (Fombrun and Van Riel, 1997). As a result, the hypothesis is posited as follows:

Hypothesis 8: The higher the corporate well-known is, the more likely that firms will gain greater firm survival.

Corporate image is defined as "the overall impression made in minds of the public about a company" (Nguyen and Leblanc, 2001), such as the business, namely, tradition, ideology, architecture, variety of product, goods and service. This intends to attract increasingly target groups, sell volume, and value added in the long time. Prior research on corporate image of these researches provides definition of corporate image as "the overall impression made in minds of the public about a company" (Nguyen and Leblanc, 2001; Barich and Kotler, 1991; Dichter, 1985; Finn, 1961; Kotler, 1982). In the context of environmental performance, the image of an organization can affect its access to green markets, such as consumers who care about the environmental performance of companies and product (IFAC, 2005). Also, that is related to the business name, tradition, ideology, and architecture, variety of product, goods and service and to the impression of quality communicated by each person interacting with the firm's clients, which is related to various physical and behavioral attributes of firms (Nguyen and Leblanc, 2001). In addition, Kennedy (1977) suggests that corporate image consists of two principal elements; the function including intangible asset that can be measured and the emotion. Yuille and Catchpole (1977) indicate that corporate image is the result of sensory process arises from ideas, feelings, and previous experiences with a firm retrieved from memory and transformed into mental images.

Consequently, in the social responsibility accounting research, corporate image is defined as "the overall impression made in minds of the public about a company" (Nguyen and Leblanc, 2001), such as the business, namely, tradition, ideology, architecture, variety of product, goods and service. This intends to attract increasingly target groups, sell volume, and value added in the long time. Consequently, the hypothesis is posited as follows:

Hypothesis 9: The higher the corporate image is, the more likely that firms will gain greater firm survival.

3.3 Antecedent of Social Responsibility Accounting

Executive Vision for Sustainable is defined as vision of manager exhibit adopts their organization strategies and implements to practice for sustainable development, including environmental strategic, human resource strategic and social policy engagement. The contribution of executive vision for sustainability focused on balance of economic, regulation, social and environmental development by incorporate their vision into practice of the firm since socio-political theories based concerning environmental disclosure (Patten, 2002). Moreover, the firm has been responsible for using resources to incorporate in activities designed to enhance profits, as a consequences, the pursuit of capitalism has on the environment (Patten, 1991). In addition, human resource development strategies have value added of firm explicitly human capital recognition reporting (Wright et al., 1994; Wright and McMahan, 1992; Coff, 1997; Huselid, 1995). Information accounting and reporting have become an integral part of the information released to shareholders. Moreover, the survey suggests that all stakeholders – internal and external – benefit from these reports because they focus on the risk and opportunities associated with corporate social responsibility. Therefore, the hypothesis is posited as follows:

Hypothesis 10: The higher the executive vision for sustainability is, the more likely that firms will gain greater (a) environmental value awareness reporting; (b) human capital recognition presentation; (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcome.

Corporate Governance Practice Culture is defined as overall good governance systems that consist of control system, management and monitoring based on social responsibility. The importance of corporate governance has widely received on both views in improve practice and research study (e.g. Blue Ribbon Committee Report 1999; Ramsay Report 2001). Prior research demonstrates that financial reporting frauds such as the case of Enron, WorldCom unprecedented number of earnings restatements (Loomis 1999; Wu 2002; Larcker et al. 2004). Moreover, corporate governance weaknesses have an effect on financial reporting quality which is poor earning management, financial statement fraud, and weaker internal controls (e.g. Dechow et al. 1996; Beasley 1996). The good governance practice culture leads to improved financial reporting effectiveness (Tangpinyoputtikhun and Ussahawanitchakit, 2009). Therefore, governance perspective of business is likely to assess their risk with investments of firms' resources, evaluating capital allocations to provide maximum returns, and monitoring how capital is managed over time.

Prior researches suggest that good corporate governance system of the firm has a positive relation with social and human capital disclosure (Cormier et al., 2009). These results suggest that governance-based practices have a significant positive effect on accounting information effectiveness". A good governance practice culture has a positive relation on social responsibility accounting (Cormier et al., 2009; Donaldson and H, 2003; Patel and others, 2002). Therefore, the hypothesis is posited as follows:

Hypothesis 11: The higher the governance practice culture is, the more likely that firms will gain greater (a) environmental value awareness reporting; (b) human capital recognition presentation (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcome.

Corporate Social Learning is defined as extent of corporate learning both direct and indirect lead to imitate, improvement their business, include attention behavior on social, retention, and recognition from social change.

Various researches on environmental and social performance indicate that management system on circumstance such as change on economic (competition intensity, demand of consumer), social and environmental (global warming, water crisis) must perceive, understand and prepare to respond to expectation of social, such as when there is an environmental problem, firms must change their strategy which includes green product orientation to view social learning as an iterative process, and to understand the nature of a social-ecological system (Muro and Jeffrey, 2008). The better environmental performance of business has appeared from managers, employee participants involved and perceived on activities of firm which have an effect on society and environmental (Wehrmeyer, 1996; Bernstein, 1992; North and Daig, 1996). Cohen-Rosenthal, 1995; and Hale 2000 indicate that the function of employees is to be aware of natural system.

Besides, the European Commission (2001) suggests that the consulting employees have emphasized on participants. It suggests that the "Social dialogue needs to be widened to cover issues and instruments for improving companies' social and environmental performance" while also suggesting that company's investment on environmental awareness training schemes. Green Management 2005 encourages employees to incorporate environmental perspectives into their own task assignments in numerous areas of the company from marketing to repair services Moreover, the National Round Table on the Environmental and Economy (1991) "suggests that education and communication are vital in helping employees and managers understand their role and responsibility in implementing sustainable development in a corporation" (Finger and Verlaan, 1995; Walker, 1996; Woodhill and Ro¨ ling, 1998) Therefore, the hypothesis is posited as follows:

Hypothesis 12: The higher the corporate social learning is, the more likely that firms will gain greater (a) environmental value awareness reporting; (b) human capital recognition presentation (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcome.

Competition Circumstantial Force is defined as the extent of firm on perception, understanding in intensity, and determinate strategic changing for stakeholder expectation. Prior research suggests that, based competition circumstantial force, the business attempts to create news strategic to stakeholder expectation responsiveness. Not only does their business consider the trend of consumer demand such as stakeholder and social engagement, the social responsibility accounting is important to reflect the activity relation with environmental value, human capital recognition, regulation compliance willingness and social expectation also. Particularly, the human resource management policy includes human value, right, healthy and capability e.g. their resource activities, which reinforce desirable behavior, makes the contribution in creating long term success in organization. Thus, the competition circumstantial force has a positive relation on the human capital awareness reporting which is with Agarwal (2007) who argues that the adoption human resource policy, training, education, and skill is greater attribute to fulfill business benefit and become successful. Prior research suggests that organization expresses these activities on accounting information for social responsibility. Additionally, the environmental value awareness reporting is one part of social responsibility (Besley and Ghatak, 2007; Jones, 2010; Dillard, 2008; Brammer and Pavelin, 2004, 2006). Thus, this research proposes the hypothesis is as follows:

Hypothesis 13: The higher the competition circumstantial force is, the more likely that firms will gain greater (a) environmental value awareness reporting; (b) human capital recognition presentation (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcome.

3.4 Moderator of Social Responsibility Accounting

Social mindset is defined as an attitude of firm to social awareness, recognition, and willingness together with responding to social expectation that expressed as connecting with business citizenship and social welfare awareness. These accounting roles are significant on these activities of business and social incorporate that provide information accounting associate with activity of the firm which is likely to affect social and environment comprising; environmental value awareness reporting, human capital recognition presentation, regulation related accounting compliance willingness, and social expectation responsiveness for accounting outcome (Cooper and Owen, 2007; Rahahleh and Sharairi, 2008; Kang et al., 2010; Jenhins and Yakovleva, 2006). Therefore, this research treats social mindset as a moderator variable as a result; this research proposes the hypotheses as follows:

Hypothesis 14: Social mindset will positively moderate the relationships among executive vision for sustainable and (a) environmental value awareness reporting; (b) human capital recognition presentation; (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcomes.

Hypothesis 15: Social mindset will positively moderate the relationships among governance practice culture and (a) environmental value awareness reporting; (b) human capital recognition presentation; (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcomes.

Hypothesis 16: Social mindset will positively moderate the relationships among corporate social learning and (a) environmental value awareness reporting; (b) human capital recognition presentation; (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcomes.

Hypothesis 17: Social mindset will positively moderate the relationships among competition circumstance force and; (a) environmental value awareness reporting; (b)human capital

recognition presentation; (c) regulation related accounting compliance willingness; and (d) social expectation responsiveness for accounting outcomes.

Accounting experience is defined as the accounting role that has experience which consists of recognition, knowledge, and skills associated with extent accenting and business role, and employs their experience to improvement accounting practice. The empirical research on accounting profession suggests that the experience of auditor, such as fraud-specific audit experience has an effect on assessment an aggressive financial reporting and judgment misstatement. Then, the accounting experience has improved the accounting procedure such as, appropriate of accounting policy, analyze and interpret the accounting regulation. Moreover, this outcome enhances stakeholder reliability on the firm (Rose, 2007; Pinsker et at., 2009; Moroney and Simnett, 2009). Thus, this research determines the accounting experience as the moderating relationships among four dimensions of social responsibility accounting and accounting disclosure quality, customer participation and stakeholder reliability (Russ, 1995). Prior research suggests that accounting experience has a positive relation with accounting performance and enhances accounting disclosure quality and stakeholder reliability Therefore, this research proposes the hypotheses as follows:

Hypothesis 18: Accounting experience will positively moderate the relationships among environmental value awareness reporting and (a) accounting disclosure quality; and (b) customer participation; and (c) stakeholder reliability.

Hypothesis 19: Accounting experience will positively moderate the relationships among human capital recognition presentation and (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

Hypothesis 20: Accounting experience will positively moderate the relationships among regulation related accounting compliance willingness and (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

Hypothesis 21: Accounting experience will positively moderate the relationships among social expectation responsiveness for accounting outcomes and (a) accounting disclosure quality; (b) customer participation; and (c) stakeholder reliability.

Corporate-stakeholder relations is defined as the better relationships between firms and stakeholders (internal and external) that explain how companies strategically engage on social responsibility including, good communication to their stakeholders both direct and indirect. Recently, business intention on social responsibility issue has been related to social and business role, management, public policy, stakeholder and corporate accountability topic. But, social political approach cited that modern business should pay attention on both stakeholder relations (internal and external) particularly, the importance of external stakeholder relations which include investors, suppliers, customers, and community. The good relations can enhance the trustworthiness of their stakeholder in the long run. Also, the better stakeholder relations provide a good reputation of the firm. The stakeholder relations consist of interactive mutually engagement and responsive relationships that establish the very context of doing modern business, and create the groundwork for transparency and accountability. This is similar to public relations of characterization which encompass three types of stakeholder relations in terms of how companies strategically interdependent on social responsibility including, communication vis-à-vis their stakeholders, the stakeholder information strategy, the stakeholder response strategy, and stakeholder involvement strategy, their stakeholder relationships through effective communication (Clark, 2000).

Thus, this research treats the corporate–stakeholder relations as a moderator effect relationship among, accounting disclosure quality, customer participation, stakeholder reliability and these consequences. Prior research indicates that corporate-stakeholder relations enhance the relationships among accounting disclosure quality, customer participation, stakeholder reliability and corporate well-know, organization image and firm survival (Hill, 1990). Therefore, this research proposes the hypotheses as follows:

Hypothesis 22: Corporate-stakeholder relations will positively moderate the relationships among accounting disclosure quality and (a) corporate well-known; (b) organization image, and (c) firm survival.

Hypothesis 23: Corporate-stakeholder relations will positively moderate the relationships among customer participation and (a) corporate well-known; (b) organization image, and (c) firm survival.

Hypothesis 24: Corporate-stakeholder relations will positively moderate the relationships among stakeholder reliability and (a) corporate well-known; (b) organization image, and (c) firm survival.

4. RESEARCH METHODS

4.1 Sample and Data Collection Procedure

Recently, Thailand business has increasingly concerned about social and environmental impact, the primary introduction of environmental protection policy. In 1996, Ministry of Industry of Thailand launched the project on the International Organization for Standardization (ISO) issuing the 14001 series as an environmental management system (EMS) standard to evaluate corporate environmental performance in Thai industries (Reynolds and Yuthas, 2008). At present, ISO 14001 is the most recognized EMS framework that helps companies to manage the impact of their operation on the environment. Schuster and Young (1999) found the reasons for implication of ISO14001 in Thai companies as corporate policy, social responsibility, corporate reputation, and cost reduction. Prior research indicates that ISO 14000 firms show concern about social responsibility than others. Hence, this research used 421 ISO 14000 businesses in Thailand as the sample and population based on Thai Industrial Standards Institute Ministry of Industry database on website: http://app.tisi.go.th/index_t.html. March, 2011. Also, to improve their business, it seems reasonable to react to social issues because of external stakeholder and the pro-action in expectation of future corporate concerns, legal concerns, and internal influences. Additionally, stakeholders require the details of social actions and problems as a part of the information on which they base their investment and consumption decisions (Hainsworth, 1996). This research aims to investigate the effect of the social responsibility accounting that key participant is the considerable ISO 14000 businesses in Thailand taken as population and sample.

The questionnaires were sent directly by mail to 421 Accounting Managers, or Accounting Directors, Accounting and Finance Directors of ISO 14000 businesses in Thailand. With regard to questionnaire mailing, 2 of accounting manager surveys were undeliverable because of the incomplete questionnaires. Finally, the survey was completed with only 83 usable. The response rate is approximately 19.80 %. According to Aaker, Kumer, and Day (2001), suggest that the response rate for a mail survey, without an appropriate follow-up producer, it less than 20% is regarded accountable. In order to protect the possible bias between respondents and non-respondents, a t-test to compare the mean of all variable between early and late respondents are conducted corresponding with the test for non- respondents bias with reference to Armstong and Overton (1997). The result shows that statistic is not significant between early and late responses. We can indicate that there is no data non- possible in bias.

4.2 Questionnaire Development and Variable Measurement

4.2.1 Questionnaire Development

The questionnaire development is based on prior research related with social responsibility accounting. It consists of eight parts. Part one asks for the personal information of key informant such as gender, age, marital status, and education level. Part two contains the questions about the general information and history of business such as industry type, firm age, and numbers of employee. Part three through part seven request to measure each of constructs in the conceptual model. These items are adapted from previous literature and designed on a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). And part eight, an open-ended question for Accounting Managers of ISO 14000 businesses for suggestions and opinions.

4.2.2 Variable Measurements

For measuring each abstract construct addressed in the conceptual model, multi-item scales are utilized to the measure development procedures. All abstract constructs cannot be directly measured. They should be measured by multiple items because 1) individual items usually have low correlation with the attribute being measured, 2) single items tend to categorize samples in small groups whereas multiple item scales enable fine distinction between subjects, and 3) multiple items increase the reliability and lowers the measurement error (Churchill, 1979).

4.2.2.1 Independent Variable

The role of social accounting is to provide accounting information related with cost and benefit that affect on society that also, accounting information report, financial and non-financial information were disclosed. Social responsibility accounting (SRA) means an extension of disclosure of the area group of activities concerning about employees, products, community services. Also, measurement and analysis of social performance of business organizations (Mathews and Perera, 1995; Rahahleh and Sharairi, 2008) are included. In this study, SRA refers to the accounting practice of the firm encompass recording, classifying, summarizing economic transaction and events in terms of financial report and then accounting information disclosure (financial and non financial information) in order to distinctively take social responsibility that includes four dimensions; environmental value awareness reporting, human capital recognition presentation, regulation related accounting compliance willingness and social expectation responsiveness for accounting outcomes. All of dimensions are created as new scale and they were measured via four items.

Environmental value awareness reporting is defined as the perception , understanding, and acceptance on environmental value by applying accounting practice for identification, allocation and analysis of material streams and their related money flows by using environmental accounting systems to provide insight in environmental impacts, associated financial effects and reporting these area environmental accounting information Steele and Powell (2002).

Human capital recognition presentation is defined as the extent of recognition, understanding, and recording and reporting information association with human resource activity of the firm. Its encompasses an “individual and the collective workforce of a firm that include: knowledge, skill and technical ability; personal traits such as intelligence, energy, attitude, reliability, commitment; ability to learn, including aptitude, imagination and creativity; desire to share information, participant in a team and focus on the goals of the organization” (Fitz-enz, 2000; Polo and Vazqez, 2008).

Regulation related accounting compliance willingness is defined as “behavior of organization, recognition, willing to regulation accounting compliance, the extent to which a firm determines it accounting policies and selects accounting practices under conduct and suggestion of relevant accounting regulations such as accounting standard and information disclosure etc” (Cooper and Robson, 2006; Usshawanitchakit and Prempanichnukul, 2010).

Social expectation responsiveness for accounting outcome is defined as the extent of accounting practice based on ethical concern that involvement accounting information transparency, sufficient, appropriate, and true by comprehensive both quantitative and qualitative information that illustration; public benefit, product and service safety, social welfare etc. (Nielsen and Madsen, 2009).

4.2.2.2. Consequent Variables

All of consequent variables are new scale and they were measured by four items; customer participation is only measured via three items. These items ask for the perceptions of *key informant.*

Firm Survival is the final dependent variable. In this research, firm survival refers to three firm performance views (social, environmental, and economic performances). They can enhance social expectation.

Accounting disclosure quality is defined as the extent of disclosure behavior that involves financial and non financial information include; social, environmental, employee health and safety report. The information exhibits completely, accurate, relevant, and understanding imposed it to support their user for make decision.

Customer Participation is defined as behavior of customer involvement related with role, relations, acceptable, satisfaction and royalty of customer both mental and physical that relate to the products and services of firm (Groth, 2005).

Stakeholder Reliability is defined as the creditability and trust from the society both internal and external participation such as shareholders, employees, customers, and community etc. which are without error or bias of firm.

Corporate Well-Known is defined as the social acceptant on reputation of firm related with awareness, familiarity, overall impression, perceptions (e.g. quality of products or services; value added to all customer ratification, and supportive behavior (Gains-Ross, 1997).

Organization Image is defined as "the overall impression made in minds of the public about a company" (Nguyen and Leblanc, 2001), such as the business name, tradition, ideology, architecture, variety of products, goods and services and to the impression of quality communicated.

4.2.2.3. Antecedent Variables

The antecedents of social responsibility accounting encompass four variables. Executive vision for sustainability and governance practice culture is measured via four items but corporate social learning and competition circumstance force are only measured by three items. All of antecedents depend on their definitions and literature review.

Executive Vision for Sustainable is defined as visions of manager exhibited to adopt their organization strategic and implemented to practice for sustainable development, including, environmental strategic, human resource strategic and social policy engagement.

Governance practice culture is defined as overall good governance systems which consist of system control, management and monitoring based on social responsibility.

Corporate Social Learning is defined as the extent of corporate learning both direct and indirect leading to imitation, improvement their business which include attention behavior on social, retention, and recognition from social change.

Competition Circumstantial Force is defined as the extent of firm on perception, understanding in intensity, and determinate strategic changing for stakeholder expectation.

4.2.2.4. Moderating Variables

This research determines social mindset as the moderators of relationships between antecedence and SRA. It also addresses accountant experience and stakeholder-corporate relationship that moderates the relationships between SRA and consequences. Like other variables, these moderators are developed as a new scale based on the literature review. All of moderating variable is new scale and they were measured by three items.

Social mindset is defined as the attitude of firm to social awareness, recognition, and willingness together responded to social expectation that expressed as connected with business citizenship and social welfare awareness.

Accounting Experience is defined as the accounting role that has experience consists of recognition, knowledge, and skills associated with extent accenting role, and that their experience to improvement accounting practice.

Corporate-Stakeholder Relations is defined as the greater of relationships among firm and both stakeholder (internal and external). It explains how companies strategically engage in social responsibility including, good communication to their stakeholders both direct and indirect.

4.2.2.5 Control Variables

Firm size may affect the social responsibility accounting because the pressures from shareholder and investment analysts for greater social accounting responsibility information. Bigger firms have more and higher environmental disclosures than those smaller ones (Cormier and Gordon, 2001; Neu et al., 1998) then we use revenue of firm size. In this research, firm size was measured by the total assets of the firm, that is a dummy variable (0 = total assets of the firm that less than 5,000,000 Baht, while 1 = total assets of the firm that equal or more than 5,000,000 Baht).
Firm Age. Prior research indicates that firms with long time operation is greater concerned on the social responsibility than those new one. Therefore, firm age was measured by number of years as the firm has been established.

4.3 Reliability and Validity
In this study, several constructs in the conceptual model are developed from new scales and multiple-scale items derived from various literature reviews. Consequently, a pre-test method is appropriate conducted to assert validity and reliability of questionnaire. The first thirty responses are included to check clearly and accurately understanding of a questionnaire before using real data collection. Exploratory Factor analysis (EFA) is employed to investigate validity of constructs. Table 1 shows the results of both factor loadings and Cronbach alpha for multiple-item scales. All factor loadings are greater than 0.40 cut –off and are statistically significant (Nunnally and Berstein, 1994). Moreover, each of items in a measurement of constructs validity, each of items in a questionnaire is subjectively assessed by related academic experts to ensure the content validity and face validity. All factors loadings are 0.786 – 0.948 as being greater than the 0.40 cut-off and are statistically significant, which factor loading of each construct should not be less than 0.40 (Hair et al., 2006). Cronbach alpha coefficients were evaluated for the reliability of the measurement. The scales reliability, Cronbach alpha coefficients are (0.784 – 0.936) as being greater than 0.70 (Nunnally and Bernstien, 1994). Therefore, in this study, the scales of all measures appear to produce internally consistent results. Consequently, these constructs indicate that acceptable validity and reliability of the measurement for further analysis.

TABLE 1
RESULTS OF VALIDATION MEASURE

Items	Factor Loadings	Cronbach Alpha
Environmental Value Awareness Reporting (EVA)	0.834 – 0.948	0.874
Human Capital Recognition Presentation (HCR)	0.786 – 0.914	0.868
Regulation Related Accounting Compliance Willingness (RRA)	0.664 – 0.903	0.857
Social Expectation Responsiveness for Accounting Outcomes (SER)	0.864 – 0.920	0.907
Accounting Disclosure Quality (ADQ)	0.672 – 0.894	0.812
Customer Participation (CUP)	0.842 – 0.907	0.857
Stakeholder Reliability (STR)	0.819 – 0.919	0.907
Corporate Well-Know (CWK)	0.825 – 0.944	0.883
Organization Image (ORI)	0.872 – 0.935	0.918
Firm Survival (FIS)	0.874 – 0.896	0.906
Executive Vision for Sustainability (EVS)	0.840 – 0.902	0.886
Governance Practice Culture (GPC)	0.831 – 0.929	0.909
Corporate Social Learning (CSL)	0.934 – 0.950	0.936
Competition Circumstance Force (CCF)	0.895 – 0.968	0.920
Social Mindset (SOM)	0.883 – 0.896	0.852
Accounting Experience (ACE)	0.793 – 0.864	0.784
Corporate-Stakeholder Relationship (CSR)	0.862 – 0.943	0.896

4. 4 Statistic Test
Regression analysis, the ordinary least squared regression analysis is used to test all postulated hypotheses. Regression analysis is employed to examine the relationship between dependent variables and independent variables which all variables are categorical and interval data. As a result, all proposed hypotheses in this research are transformed to twenty statistical equations as shown below.

Equation 1: *ADQ* $= \alpha_{01}+ \beta_1 EVA+ \beta_2 HCR+ \beta_3 RRA+ \beta_4 SER+ \beta_5 SIE + \beta_6 AGE+\varepsilon_1$

Equation 2: *ADQ* $= \alpha_{02}+ \beta_7 EVA+ \beta_8 HCR+ \beta_9 RRA+ \beta_{10} SER+ \beta_{11} ACE+ \beta_{12}(EVA*ACE)+ \beta_{13}(HCR*ACE)+ \beta_{14}(RRA*ACE)+ \beta_{15}(SER*ACE) + \beta_{16} SIE + \beta_{17} AGE+ \varepsilon_2$

Equation 3: *CUP* $= \alpha_{03}+ \beta_{18} EVA+ \beta_{19} HCR+ \beta_{20} RRA+ \beta_{21} SER+ \beta_{22} SIE+ \beta_{23} AGE+ \varepsilon_3$

Equation 4: *CUP* $= \alpha_{04}+ \beta_{24} EVA+ \beta_{25} HCR+ \beta_{26} RRA+ \beta_{27} SER+ \beta_{28} ACE+\beta_{29}(EVA*ACE)+ \beta_{30}(HCR*ACE)+ \beta_{31}(RRA*ACE)+ \beta_{32}(SER*ACE) + \beta_{33} SIE + \beta_{34} AGE +\varepsilon$

Equation 5: *STR* $= \alpha_{05}+ \beta_{35} EVA+ \beta_{36} HCR+ \beta_{37} RRA+ \beta_{38} SER+ \beta_{39} SIE+ \beta_{40} AGE+ \varepsilon_5$

Equation 6: *STR* $= \alpha_{06}+ \beta_{41} EVA+ \beta_{42} HCR+ \beta_{43} RRA+ \beta_{44} SER+ \beta_{45} ACE +\beta_{46}(EVA*ACE)+ \beta_{47}(HCR*ACE)+ \beta_{48}(RRA*ACE)+ \beta_{49}(SER*ACE) + \beta_{50} SIE + \beta_{51} AGE+\varepsilon_6$

Equation 7: *CWK* $= \alpha_{07}+ \beta_{52} ADQ+ \beta_{53} CUP+ \beta_{54} STR+ \beta_{55} SIE+ \beta_{56} AGE+ \varepsilon_7$

Equation 8: *CWK* $= \alpha_{08}+ \beta_{57} ADQ+ \beta_{58} CUP+ \beta_{59} STR+ \beta_{60} CSR+ \beta_{61}(ADQ*CSR)+ \beta_{62}(CUP*CSR)+ \beta_{63}(STR*CSR)+ \beta_{64} SIE + \beta_{65} AGE+\varepsilon_8$

Equation 9: *ORI* $= \alpha_{09}+ \beta_{66} ADQ+ \beta_{67} CUP+ \beta_{68} STR+ \beta_{69} SIE+ \beta_{70} AGE+ \varepsilon_9$

Equation 10: *ORI* $= \alpha_{10}+ \beta_{71} ADQ+ \beta_{72} CUP+ \beta_{73} STR+ \beta_{74} CSR+ \beta_{75}(ADQ*CSR)+ \beta_{76}(CUP*CSR)+ \beta_{77}(STR*CSR)+ \beta_{78} SIE + \beta_{79} AGE_{+}\varepsilon_{10}$

Equation 11: *FIS* $= \alpha_{11}+ \beta_{80} ADQ+ \beta_{81} CUP+ \beta_{82} STR + \beta_{85} SIE+ \beta_{86} AGE+\varepsilon_{11}$

Equation 12: *FIS* $= \alpha_{12}+ \beta_{87} ADQ+ \beta_{88} CUP+ \beta_{89} STR+\beta_{90} CSR+\beta_{91}(ADQ*CSR)+ \beta_{92}(CUP*CSR)+ \beta_{93}(STR*CSR)+ \beta_{94} SIE + \beta_{95} AGE+\varepsilon_{12}$

Equation13: *FIS* $= \alpha_{13}+ \beta_{96} CWK+ \beta_{97} ORI+ \beta_{98} SIE+ \beta_{99} AGE+\varepsilon_{13}$

Equation14: *EVA* $= \alpha_{14}+ \beta_{100} EVS+ \beta_{101} GPC+ \beta_{102} CSL+ \beta_{103} CCF+ \beta_{104} SIE+ \beta_{105} AGE+ \varepsilon_{14}$

Equation15: *EVA* $= \alpha_{15}+ \beta_{106} EVS+ \beta_{107} GPC+ \beta_{108} CSL+ \beta_{109} CCF+ \beta_{110} SOM+ \beta_{111}(EVS*SOM)+ \beta_{112}(GPC*SOM)+ \beta_{113}(CSL*SOM)+ \beta_{114}(CCF*SOM)+ \beta_{115} SIE+ \beta_{116} AGE+ \varepsilon_{15}$

Equation16: *HCR* $= {}_{16}+ \beta_{117} EVS+ \beta_{118} GPC+ \beta_{119} CSL+ \beta_{120} CCF+ \beta_{121} SIE+ \beta_{122} AGE+ \varepsilon_{16}$

***Equation 17*:** *HCR* $= \alpha_{17}+ \beta_{123} EVS+ \beta_{124} GPC+ \beta_{125} CSL+ \beta_{126} CCF+ \beta_{127} SOM+ \beta_{128}(EVS*SOM)+ \beta_{129}(GPC*SOM)+ \beta_{130}(CSL*SOM)+ \beta_{131}(CCF*SOM)+ \beta_{132} SIE+ \beta_{133} AGE+\varepsilon_{17}$

Equation18: *RRA* $= \alpha_{18}+ \beta_{134} EVS+ \beta_{135} GPC+ \beta_{136} CSL+ \beta_{137} CCF+ \beta_{138} SIE+ \beta_{139} AGE+ \varepsilon_{18}$

Equation19: *RRA* $= \alpha_{19}+ \beta_{140} EVS+ \beta_{141} GPC+ \beta_{142} CSL+ \beta_{143} CCF+ \beta_{144} SOM+\beta_{145}(EVS*SOM)+ \beta_{146}(GPC*SOM)+ \beta_{147}(CSL*SOM)+ \beta_{148}(CCF*SOM)+ \beta_{149} SIE+\beta_{150} AGE+ \varepsilon_{19}$

Equation20: *SER* $= \alpha_{20}+ \beta_{151} EVS+ \beta_{152} GPC+ \beta_{153} CSL+ \beta_{154} CCF+ \beta_{155} SIE+ \beta_{156} AGE+ \varepsilon_{20}$

Equation21: *SER* $= \alpha_{21}+ \beta_{157} EVS+ \beta_{158} GPC+ \beta_{159} CSL+ \beta_{160} CCF+ \beta_{161} SOM+\beta_{162}(EVS*SOM)+ \beta_{163}(GPC*SOM)+ \beta_{164}(CSL*SOM)+ \beta_{165}(CCF*SOM)+ \beta_{166} SIE+ \beta_{167} AGE+\varepsilon_{21}$

5. RESULTS AND DISCUSSION

The descriptive statistics and correlation matrix for all variables are presented in Table 2. As a result, the potential problems relating for multicolinearity, all correlation coefficients of independent variables are lower than 0.80, and all variance inflation factors (VIFs) values range from 1. 179 – 6.260 that well below the cut – off value of 10, meaning that the independent variables are not correlated with each other (Neter et al., (1985). Thus, in this study, there are no substantial multicollinearity problems.

Table 3 shows the results of OLS regression analysis of the relationships among dimension of SRA. All dimensions of SRA are predicted that they have a positive influence on accounting disclosure quality (H:1a–4a), customer participation (H:1b–4b), and stakeholder reliability (H:1c–4c).

TABLE 2

DESCRIPTIVE STATISTICS AND CORRELATION MATRIX

Variables	EVA	HCR	RRA	SER	ADQ	CUP	STR	CWK	ORI	FIS	EVS	GPC	CSL	SOM	ACE	CSR	CCF	SIE	AGE
Mean	3.966	4.027	4.075	3.915	3.897	4.036	4.045	4.027	3.927	4.138	4.105	4.090	3.996	4.156	4.016	4.046	4.220	2.18	2.27
S.D.	.647	.641	.720	.767	.769	.741	.756	.663	.772	.703	.715	.707	.815	.742	.743	.712	.667	.1.247	.950
EVA																			
HCR	.825**																		
RRA	.605**	.578**																	
SER	.558*	.522**	.814**																
ADQ	.572**	.453**	.671**	.694**															
CUP	.632**	.550**	.624**	.651**	.763**														
STR	.516**	.437**	.560**	.651**	.705**	.820**													
CWK	.662**	.585**	.650**	.705**	.711**	.841**	810**												
ORI	.678**	.576**	.621**	.633**	.624**	.705**	726**	823**											
FIS	.685**	.596**	.633**	.616**	.651**	.765**	.781**	.749**	.822**										
EVS	.611**	.518**	.507*	.578**	.594**	.679**	.716**	.567**	.571**	.787**									
GPC	.533**	.521**	.503**	.531**	.583**	.679**	.738**	.659**	.602**	.774**	.872**								
CSL	.559**	.544**	.581**	,611**	.696**	.730**	.719**	.685**	.654**	.748**	.788**	.826**							
SOM	.554**	.502**	.591**	.575**	.600**	.707**	.715**	.614**	.641**	.785**	.781**	.770**	.693**						
ACE	.584**	.502**	.619**	.611**	.651**	.616**	.656**	.595**	.654**	.791**	.748**	.761**	.737**	.780**					
CSR	.546**	.443**	.537**	.603**	.595**	.626**	.636**	.565**	.663**	.759**	.705**	.709**	.718**	.816**	.801**				
CCF	.610**	.482**	.470**	.524**	.584**	.683**	.629**	.668*	.546**	.706**	.700**	.715**	.682**	.693**	.716**	.730**			
SIE	.237*	.150	.287**	.195	.293**	.387**	.277*	.314**	.256**	.294**	.217	.189	.149	.219	.141	.200	.183		
AGE	.211	.259*	.296**	.148	.183	.218	.144	218	.136	.253*	.073	.047	.101	.234	.179	.148	.210	191	

*p< 0.10, **p<.05, ***P<0.01 Where; *EVA* = Environmental Value Awareness Reporting; *HCR* = Human Capital Recognition Presentation; *RRA* = Regulation Related Accounting Compliance Willingness; *SER* = Social Expectation Responsiveness for Accounting Outcomes; *ADQ* = Accounting Disclosure Quality; *CUP* = Customer Participation; S*TR* = Stakeholder Reliability; *CWK* = Corporate Well-Know; *ORI* = Organization Image; *FIS* = Firm Survival; *EVS* = Executive Vision for Sustainability; *GPC* = Governance Practice Culture *CSL* = Corporate Social Learning; *CCF* = Competition Circumstance Force; *SOM* = Social Mindset; *ACE* = Accounting Experience; *CSR* = Corporate-Stakeholder Relationship; SIE = Firm Size; AGE = Firm Age

Accordingly, the findings indicate that environmental value awareness reporting has a positive and strongly significant influence on accounting disclosure quality (b_1= .352, $p < 0.05$) customer participation (b_{18}=329, $p < 0.05$) but not significant on stakeholder reliability only (b_{35}= 246, $p > 0.10$) Therefore, **Hypotheses 1a, and b are strongly supported** but **Hypothesis 1 c is not**. Prior research indicates that environmental accountings are providing incremental information and comprehensive more than traditional accounting, information forward looking especially use to support decision making of users both financial and non financial accounting information (Schaltegger, et al., 2008 and Haigh and Jones, 2006). Surprisingly, for the human capital recognition presentation, the results provide that it is not significant on accounting disclosure quality (b_2=-.184, p>0.10), customer participation (b_{19}=.021, p>0.10) and stakeholder reliability (b_{36}=.-045, p>0.10). Thus, **Hypotheses 2a-c are not supported**. For the regulations related accounting outcomes, the results provide that it is not significant on accounting disclosure quality (b_3=.218 p> 0.10), customer participation (b_{20}=.052, p >0.10), and stakeholder reliability (b_{37}=.-.039, p > 0.10). Consequently, **Hypotheses 3a-c are not supported**. Moreover, for the social responsiveness of accounting outcomes, the findings provide that have a positive relation on accounting disclosure quality (b_4=.405, p<0.01) customer participation (b_{38}=.378 p < 0.01) stakeholder reliability (b_{21}=.550 p< 0.01). Thus, **Hypotheses 4a-c are strongly supported.** Consistent with prior research, the firms will invest in social activity area in order to build satisfaction of their stakeholders (McWilliams and Siegel, 2001). The accounting outcomes exhibit the real productivity of organizations that is important information for stakeholders (Strathern, 2000).

Table 3
RESULTS OF REGRESSION ANALYSIS[a]

Independence Variables	Dependent Variable					
	ADQ		CUP		STR	
SRA:	(H1-4a)	H18-21a	H1-4 b	H18-21b	H1-4c	H18-21c
EVA	**.352****	.203	**.329****	**.232*****	.246	.203
	(.142)	(.140)	(.141)	(.149)	(.156)	(.157)
HCR	-.184	-.096	.021	.100	-.045	.000
	(.139)	(.123)	(.138)	(.131)	(.152)	(.138)
RRA	.218	**.285****	.052	.092	-.039	-.200
	(.145)	(.139)	(.145)	(.148)	(.159)	(.156)
SER	**.405*****	**.357*****	**.378*****	**.306****	**.550*****	**.405*****
	(.134)	(.123)	(.134)	(.131)	(.148)	(.138)
Moderator :						
ACE		.120		.126		**.371*****
		(.107)		(.114)		(.121)
EVA*ACE		**-462*****		**-.261****		-.089
		(.122)		(.130)		(.137)
HCR*ACE		**.468*****		**.368*****		**.352****
		(.125)		(.133)		(.141)
RRA*ACE		.086		.076		**-.302***
		(.139)		(.148)		(.156)
SER*ACE		-.037		-.067		-.005
		(.121)		(.129)		(.135)
Control Variable :						
SIE	.132	.140	.380**	.392**	.234	.278*
	(.168)	(.148)	(.168)	(.157)	(.185)	(.166)
AGE	.006	-.143	.049	-.082	.003	.002
	(.171)	(.157)	(.171)	(.167)	(.188)	(.176)
Adjusted R^2	.527	.638	.529	.590	.429	.545

*** $p < .01$, ** $p < .05$, * $p < .10$

[a] Beta coefficients with standard errors in parenthesis.

The interaction between environmental value awareness reporting and accounting experience on accounting disclosure quality and customer participation have significant negative relations (b_{12}=-.418 p< 0.01, b29=-.243 p< 0.05) and stakeholder reliability (b_{46}=-.046 p>0.10). Thus, **Hypotheses 18 a and b are supported** but **Hypothesis18c is not**. For the interaction between human capital recognition presentation and accounting experience, the results indicate that they are significant on accounting disclosure quality, customer participation (b_{13}=.468, p < 0.01, b_{30}=-.368 p<0.01) and stakeholder reliability (b_{13}=.352 p<0.05). Therefore, **hypotheses 19 a-c are strongly supported.** Consistent with prior research which suggests that accounting experience has a positive relation with accounting performance and enhances accounting disclosure quality and stakeholder reliability (Rose, 2007; Pinsker et at., 2009). Moreover, the interaction between regulation related accounting and accounting experience are significant on stakeholder relations (b_{48}=-.086 p >0.01) accounting disclosure quality (b_{14} =.368, p > 0.10) and customer participation (b_{30} =.-.302 p <0.10) Thus, **Hypothesis 20c is supported** but **Hypotheses 20 a-b are not**. Prior research suggests that the accounting experience has improved the accounting procedure such as, appropriate of accounting policy, analyze and interpret the accounting regulation. Moreover, this outcome enhances stakeholder reliability on the firm (Moroney and Simnett, 2009). Surprisingly, the interaction between social expectation responsiveness for accounting outcomes and accounting experience have no significant effect on accounting disclosure quality (b_{14} =.086 p > 0.10), customer participation (b_{31} =.-.067, p> 0.10) and stakeholder reliability (b_{49} =-.005 p> 0.10) therefore, **Hypotheses 21a-c are not.**

TABLE 4
RESULTS OF REGRESSION ANALYSIS[a]

Independence Variable	**Dependent Variable**							
	CWK		**ORI**		**FIS**			
	H5-7a	H22-24a	H5-7 b	H22-24b	H5-7c	H22-24c	H8	H9
ADQ	.097	.117	.125	.072	.071	-.023		
	(.089)	(.090)	(118)	(.113)	(.104)	(.092)		
CUP	**.479*** **	**.465*** **	**.264***	.204	**.297** **	**.204***		
	(.114)	(.120)	(.151)	(.151)	(.132)	(.122)		
STR	**.348*** **	**.389*** **	**.423*** **	**.356** **	**.466*** **	**.344*** **		
	(.101)	(.110)	(.134)	(.138)	.117	(.112)		
CWK							.173 (.110)	
ORI								**.649*** **
								(107)
Moderator :								
CSR		.017		**.341*** **		.367		
		(.078)		(099)		(.080)		
ADQ*CSR		.030		-.143		-.016		
		(.096)		(.121)		(.098)		
CUP*CSR		-.028		.128		-.056		
		(.130)		(.163)		(.132)		
STR*CSR		.091		.126		.015		
		(.120)		(.151)		(.122)		
Control variable								
SIE	-.038	-.029	-.007	.022	.060	.086		.150
	(.126)	(.125)	(.168)	(.158)	(.147)	(128)		(.133)
AGE	.094	.102	-.004	-.023	.221	.216*		.239*
	(.120)	(.122)	(.160)	(.153)	(.140)	(124)		(131)
Adjusted R^2	.742	.747	.543	.598	.650	.736		697

*** p < .01, ** p < .05, * p < .10 [a]Beta coefficients with standard errors in parenthesis.

Table 4 shows the results of OLS regression analysis of the relationships among accounting disclosure quality customer participation and stakeholder reliability are predicted that they have a positive influence on corporate well-known(H:5-7a), organization image (H:5-7b),and firm survival (H:5-7c). The consequently, the findings indicate that customer participation has positive relations on corporate well-known (b_{53} = .479, $p < 0.01$), organization image (b_{67} = .264 $p < 0.10$) and firm survival (b_{81}=.297 $p < 0.05$)**.** Therefore, **Hypotheses 6a-c are strongly supported.** The prior research on customer participation finds that customer participation is important to corporate image, corporate well-known and firm survival, such as consumer-oriented companies can be expected to exhibit greater concern (Cowen et al., 1987; File et al., 1992). For the stakeholder reliability the results show that it is positively significant on corporate well-known (b_{54} =.348, $p < 0.01$) organization image (b_{68} =.423, $p < 0.01$) and firm survival (b_{82}=.466, $p < 0.01$). Hence, **Hypotheses 7 a-c are strongly supported.** Prior research suggested that stakeholder reliability is significant on corporate well-known, organization image and firm survival by accounting information it reflex these organization activities (Maines and Wahlen, 2006). Surprisingly, the finding indicates that they are not significant accounting disclosure quality on corporate well-known (b_{52}=.097, $p > 0.10$) organization image (b_{66}= .125, $p > 0.10$), and firm survival (b_{80}=.071 $p > 0.10$). Thus, **Hypotheses 5a-c are not supported**. For the corporate well-known, the results indicate that it has a positive influence on firm survival (b_{96}=.173, $p > 0.10$) and organization image, the finding indicate that has significant positive influence on firm survival (b_{98}=.649 $p < 0.01$). Thus, **Hypothesis 9 is strongly supported** but **Hypothesis 8 is not**. Consistent with prior research which indicate that corporate image is the result of sensory process arises from ideas, feelings, and previous experiences with a firm retrieved from memory and transformed into mental images Yuille and Catchpole (1977). It is positive on firm survival. This research set the corporate–stakeholder relation as a moderator of the relations moderates accounting disclosure quality (Hypothesis 22a-c), customer participation (Hypothesis 23 a-c) and stakeholder reliability (hypothesis 24 a-c) are predicted that have a positive influence on corporate well-known, organization image and firm survival**.** Surprisingly, the results indicate that interaction between accounting disclosure quality and corporate-stakeholder relations are not significant on corporate well-know (b61=.030 p>0.10), organization image (b_{61}= -.143, p>0.10) and firm survival (b_{91}=-.016, p >0.01). Moreover, the interactions between customer participation and corporate –stakeholder relations are not significant on corporate well-know (b_{62}=-.028, p>0.10), organization image (b_{76}=.128, p>0.10) and firm survival (b92=-.056, p >0.01). Finally, the interactions between stakeholder reliability and corporate – stakeholder relations are not significant on corporate well-know (b63=091, p> 0.10), organization image (b_{77}=.126, p>0.10) and firm survival (b_{93}= 015, p >0.01) Thus, **Hypotheses 22-24 a-c are not supported**.

This section explains the influences of four antecedents (executive vision for sustainability(hypothesis 10-13a), governance practice culture (Hypothesis 10-13b), corporate social learning (hypothesis 10-13c) and competition circumstance force (hypothesis 10-13d) on four dimensions of social responsibility accounting which are includes environmental value awareness regulation reporting, human capital recognition presentation, regulation related accounting compliance willingness and social expectation responsiveness for accounting outcomes as the result of OLS regression presented in Table 5. Accordingly, the result indicates that executive vision for sustainability has a significant and positive effect on environmental value awareness reporting (b_{100}=.420, p<0.05). Surprisingly, it is not significant on human capital recognition presentation (b_{117}=.127, p>0.10), regulation related accounting compliance willingness (b_{143}=.061 p>0.10) and social responsiveness for accounting outcome (b_{151}=.286 p >0.10).Therefore, **Hypothesis 10a is supported** but **Hypotheses 10b-d are not**. The contribution of executive vision for sustainability focused on balance of economic, regulation, social and environmental development by incorporate their vision in to practice of the firm sine socio-political theories based concerning environmental disclosure (Patten, 2002). Moreover, the results indicate that governance practice culture is significant on social responsiveness for accounting outcomes (b_{152}= -.190, p<0.05), environmental value awareness reporting (b_{101}=.-.222, >0.10), human capital recognition presentation (b_{118}= .133, p>0.10) and regulation related accounting compliance willingness (b_{135}=-.009 p>0.10). **Therefore, Hypothesis 11d is supported** but **Hypotheses 11a-c are not**. Prior researches indicate that the good governance practice culture leads to improved financial reporting effectiveness (Tangpinyoputtikhun and Ussahawanitchakit (2009). Similarly, Cormier et al., 2009 who suggested that a good governance practice culture has a positive relation on social responsibility accounting performance. In addition, the findings show that corporate social learning have a significant and positive relation on regulation related accounting compliance willingness (b136=.498, p<0.01), and social responsiveness for accounting outcomes (b_{153}= 435, p<0.01). Surprisingly, it is not significant on environmental value awareness reporting (b_{102}=.176 >0.10) and human capital recognition presentation (b_{119}= .268, p >0.10) Thus **Hypotheses 12c and d are supported** but **Hypotheses 12a and b are not**. Finally, the results indicate that competition circumstance force have a significant and positive influence on environmental value awareness reporting (b_{103}=.322 p<0.05) but surprisingly, not significant on human capital recognition presentation (b_{120}= .071, p>0.10), regulation related accounting compliance willingness (b_{137}=.026, p>0.10), and social responsiveness for accounting outcomes (b_{154}=.141, p>0.10). Thus **Hypothesis 13a is supported** but **Hypotheses 13b-d are not**.

The social mindset as a moderating effect of all four antecedents: executive vision for sustainability (Hypothesis 14 a-d), governance practice culture (Hypothesis 15a-d), corporate social learning (Hypothesis 16 a-d), and competition circumstance force (Hypothesis 17 a-d) on four dimensions of SRA the result as presented in Table 5, the interaction was tested by OLS regression analysis.

TABLE 5
RESULTS OF REGRESSION ANALYSIS[a]

Independent Variables	**Dependent Variable**							
	EVA		**HCR**		**RRA**		**SER**	
	H10-13a	H14-17a	H10-13b	H14-17b	H10-13c	H14-17c	H10-13d	H14-17d
EVS	**.420****	**.460****	127	.144	.061	.004	.286	.238
	(.180)	(.177)	(.196)	(.194)	(.186)	(.176)	(.188)	(.196)
GPC	-.222	**-326****	133	.007	-.009	-.156	**-.190***	-.297
	(.198)	(.194)	(215)	(.213)	.205	(.192)	(.207)	(.214)
CSL	.176	**315****	.268	**.402****	**.498*****	**.611*****	**.435*****	**.479*****
	(.156)	(.151)	(.170)	(.166)	(.161)	(.150)	(.163)	(.167)
CCF	**.322****	**.356****	.071	.117	.026	.020	.141	.145
	(.128)	(.124)	(.140)	(.136)	(.133)	(.123)	(.134)	(.137)
Moderator:								
SOM		-.018		.032		**.263***		.230
		(.145)		(.159)		(.144)		(.161)
EVS*SOM		.235		.326		**.351***		.000
		(.183)		(.201)		(.182)		(.203)
GPC*SOM		**-.781*****		**-.775*****		-**.773*****		-.195
		(.263)		(.289)		(.261)		(.291)
CSL*SOM		**.573*****		**.627*****		**.399****		.271
		(.203)		(.223)		(202)		(.225)
CCF*SOM		.106		-.031		.173		.045
		(.133)		(.146)		(.132)		(.147)
Control Variable:								
SIE	.143	.145	.000	.006	.301	.285	.134	.161
	(.182)	(.171)	(.198)	(.188)	(.188)	(170)*	(.190)	(.189)
AGE	.230	.222	.464	.470**	.468	.369**	124	.055
	(.183)	(.175)	(.199)	(.192)	(.189)	(174)	(.191)	(.194)
Adjusted R^2	.430	.508	.326	.350	.392	515	.378	.398

*** p < .01, ** p < .05, * p < .10   [a] Beta coefficients with standard errors in parenthesis.

The findings indicate that interactions between executive vision for sustainability and social mindset have a positive influence on regulation related accounting compliance willingness (b_{145}=351 p < 0.10). Surprisingly, the results show that they are not significant on environmental value awareness reporting (b_{111}=.235, p>0.10), human capital recognition presentation (b_{128}=.326, p>0.10), and social responsiveness for accounting outcomes (b_{162}= .000, p>0.10). Thus, **Hypothesis 14c is supported** but

Hypotheses 14 a, b and d are not. The results indicate that the interactions between governance practice culture and social mindset are significant on environmental value awareness reporting (b_{112}= -781, $p < 0.01$), human capital recognition presentation (b_{129} = -.775, $p < 0.01$), regulation related accounting compliance willingness (b_{146}= -.773, $p < 0.01$). But they not significant on social responsiveness for accounting outcomes (b_{163}=-.195 $p>0.10$). Thus, **Hypotheses 15a-c are supported** but **Hypothesis 15d is not**. The results indicate that interaction between corporate social learning and social mindset have significant and positive influence on environmental value awareness reporting (b_{113}=.573, $p < 0.01$), human capital recognition presentation (b_{130} =.627, $p <0.01$), regulation related accounting compliance willingness (b_{147}=.399, $p < 0.01$). Surprisingly, they are not significant on social responsiveness for accounting outcomes (b_{164}=.271 $p>0.10$). Thus, **Hypotheses 16a-c are strongly supported**, but **Hypothesis 16d is not**. Consistent with various researches on environmental and social performance which indicate that management system on circumstance such as change on economic social and environmental (global warming, water crisis) must perceive, understand and prepare for respond to expectation of social, such as when their is an environmental problem, firms must change their strategy which includes green product orientation to view social learning as an iterative process, and to understand the nature of a social-ecological system (Muro and Jeffrey, 2008). Thus, corporate social learning can improve firm performance together. Surprisingly, the findings show that interactions between competition circumstance force and social mindset are not significant on environmental value awareness reporting, human capital recognition presentation, regulation related accounting compliance willingness and social responsiveness for accounting outcomes. As a result, **Hypotheses 17a-d are not supported**.

6. CONTRIBUTIONS AND DIRECTIONS FOR FUTURE RESEARCH

6.1 Theoretical Contribution and Directions for Future Research

This study provides important theoretical contributions extending previous research on SRA by using organization behavior perspective. The challenge of this research is to link among antecedents and consequences of SRA of ISO businesses in Thailand. It is still little on previous theme in Thailand context. Moreover, it will provide additional evidence about the role of social responsibility accounting on firm survival. In additional, this research integrates three theories to examine the relations of all variables; the social political theory is applied to expand all four dimensions of SRA, environmental value awareness reporting, human capital recognition presentation, regulation related accounting compliance willingness, and social expectation responsiveness for accounting outcomes and also social mindset and corporate –stakeholder relations. The contingency theory is implied to describe all four antecedents; executive vision for sustainability, governance practice culture, corporate social learning competition circumstance force. Finally, social learning theory was applied to expand the specific characteristics of accounting experience and corporate social learning variable.

For future research, the findings provide clear was on the social expectation responsiveness for accounting outcomes that have positive influences on accounting disclosure quality, customer participation, and stakeholder reliability. Especially, customer participation, stakeholder reliability have an influence on corporate well-known, organization image and firm survival. While, moderating effect of corporate –stakeholder relations variable is not significant on these relationships. As a result, future research may choose corporate-stakeholder relations as the dependent variable. Finally, to confirm the result, future research should be data collection on others group.

6.2 Managerial Contribution

The results of the research can be used to improve the accounting practice that concerns social and environmental responsibility. Moreover, managers can use these results to support their decision making for several reasons such as eco-efficiency strategic and cleaner production strategic. Furthermore, accounting professionalism is increasingly emphasized on social responsibility accounting behavior to improve accounting outcomes. Finally, accounting instructional can use these findings as a guideline for accounting practice and enhancing accounting profession competency based on social responsibility.

7. CONCLUSION

The prior researches demonstrate that primary factor that leads to social and environmental crisis such as global worming problem that lacked responsibility of humanity behavior. In the last decade, research themes on social responsibility have been most studied. Therefore, this research attempts to studies on SRA in organization perspective especially, aims to investigate the antecedents and consequences of SRA. Data collection from 83 accounting managers of ISO 14000 businesses in Thailand. The findings indicate that environmental value awareness reporting and social responsiveness for accounting outcomes have a positive impact on accounting disclosure quality and customer participation. Moreover, social responsiveness for accounting outcomes only has a positive effect on stakeholder reliability. The moderating effect of accounting experience has an on accounting disclosure quality, customer participation and stakeholder reliability**.** Customer participation and stakeholder reliability has positive relations on corporate well- known, organization image and firm survival. Additionally, organization image indicates that it has a positive influence on firm survival. Surprisingly, the moderating influences of corporate-stakeholder relations have no impact on these variables. The four antecedents are included: executive vision for sustainability, competition circumstance force, corporate social learning, and competition circumstance force. They have a positive effect on environmental value awareness reporting. The interaction of governance practice culture regulation is related to accounting compliance willingness and social mindset that have a positive relation on environmental value awareness reporting and regulation related accounting compliance willingness. Surprisingly, corporate-stakeholder relations and accounting experience do not moderate these relationships of conceptual model.

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