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THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY AND GREEN *ACCOUNTING IMPLEMENTATION ON SUSTAINABLE DEVELOPMENT GOALS IN MINING SECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD* 2022-2024

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ABSTRACT

This study aims to examine and analyze the influence of corporate social responsibility and green accounting implementation on sustainable development goals in mining sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2022-2024. The type of sample used is purposive sampling with a total population of 63 mining sector companies and a sample used by the researcher of 12 mining sector companies listed on the Indonesia Stock Exchange through www.idx.co.id. The type of research conducted is quantitative research with the data analysis method used being multiple linear regression analysis. The research results show that partially Corporate Social Responsibility (CSR) has a positive and insignificant significant effect on Sustainability Development Goals (SDGs), Green Accounting has a positive and significant effect on Sustainability Development Goals (SDGs), while simultaneously the variables Corporate Social Responsibility (CSR) and Green Accounting have a significant effect on Sustainability Development Goals (SDGs). The results of the coefficient of determination test for the variables Corporate Social Responsibility (CSR) and Green Accounting on Sustainability Development Goals (SDGs) are able to explain the Sustainability Development Goals (SDGs) variable by 18.1% and the remaining 81.9% is influenced by other variables not included in the regression model of the study.

Keywords: ***Corporate Social Responsibility (CSR), Green Accounting, Sustainability Development Goals (SDGs)***

1. INTRODUCTION

The Sustainable Development Goals (SDGs) represent a comprehensive framework of objectives established by the United Nations (UN) designed to achieve a better and more sustainable quality of life for all people across the globe. These goals were formally declared and adopted by both developed and developing nations, reflecting a unified global and national commitment dedicated to enhancing societal welfare and achieving the ambitious targets set for the year 2030 (Bappenas, 2024).

Within this framework, the collaboration and strategic partnership between governmental institutions and the corporate sector have emerged as critically important elements in successfully achieving the Sustainable Development Goals (SDGs) through the effective implementation of Corporate Social Responsibility (CSR) initiatives, as well as through transparent disclosure of information related to social responsibility practices. The implementation of CSR programs that are strategically aligned with the SDGs agenda—for instance, through comprehensive community empowerment initiatives, capacity-building programs, and sustainable development projects—has the potential to significantly

accelerate progress toward achieving these global objectives. Through such purposeful engagement, corporations and businesses can make substantial and tangible contributions to improving the overall welfare, living standards, and quality of life of communities through the development and execution of sustainable social empowerment strategies that create long-term positive impact and foster inclusive growth.

In addition to implementing Corporate Social Responsibility (CSR) programs, companies are also required and increasingly expected to adopt and integrate Green Accounting practices as part of their corporate social responsibility framework to demonstrate and reflect their genuine commitment toward social responsibility and environmental sustainability objectives. Green Accounting represents a progressive and comprehensive approach within accounting practices that places significant emphasis on the systematic integration and incorporation of environmental preservation and conservation costs commonly referred to as environmental costs or ecological expenditures into the calculation and assessment of a company's operational expenses and overall financial reporting. Through the application and adoption of this innovative concept, companies are encouraged to move beyond a singular focus on purely financial and economic aspects, and instead take into comprehensive consideration the ecological footprint and environmental impact generated by their business activities and operations. This holistic accounting methodology enables organizations to provide a more accurate and transparent representation of their true operational costs while simultaneously promoting greater environmental accountability and supporting the broader goals of sustainable business practices and responsible corporate governance.

II. LITERATURE REVIEW

Legitimacy Theory

Within the framework of Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDGs), legitimacy theory provides a theoretical foundation that explains how and why corporations choose to disclose social and environmental information as a strategic means to obtain and maintain legitimacy and social acceptance from society and various stakeholder groups. Companies that actively implement and integrate CSR initiatives along with Green Accounting practices effectively send positive signals and communicate to their stakeholders that they are conducting their business operations in alignment with societal expectations, values, and norms, while also demonstrating genuine concern and commitment toward addressing critical sustainability issues and environmental challenges. Such transparent disclosure and communication of sustainability efforts can significantly enhance and strengthen the company's reputation and public image, reinforce and build greater public trust and confidence among stakeholders, and ultimately contribute meaningfully to the achievement and realization of the Sustainable Development Goals by creating a culture of accountability and responsible business conduct (Hummel & Schlick, 2020).

Teori Stakeholder (*Stakeholder Theory*)

Stakeholder Theory was originally developed and articulated by R. Edward Freeman (2021) and has subsequently become one of the foundational and most

influential theoretical frameworks for understanding and analyzing the complex relationships and interactions between corporations and the diverse range of parties who hold vested interests in organizational activities (Freeman et al., 2020). This comprehensive theory posits and argues that companies and business organizations should not limit their accountability and responsibility solely to shareholders and equity holders, but rather must extend their obligations and commitments to encompass all stakeholders who either influence or are influenced by the company's operations, decisions, and activities, including but not limited to employees and workforce members, customers and clients, suppliers and business partners, local and broader communities, as well as the natural environment and ecological systems. This expanded perspective on corporate responsibility emphasizes the interconnected nature of business relationships and acknowledges that sustainable long-term success requires balancing and addressing the legitimate interests and expectations of multiple stakeholder groups rather than maximizing value for shareholders alone.

Within the context of Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDGs), stakeholder theory provides a critical explanatory framework that emphasizes how companies need to carefully consider and integrate the diverse interests, expectations, and concerns of various stakeholder groups throughout their business decision-making processes and strategic planning activities (Crane et al., 2020). The implementation and adoption of CSR initiatives along with Green Accounting practices represent the company's proactive and strategic response to the growing demands and pressures from stakeholders for more socially responsible and environmentally conscious business practices that demonstrate accountability and commitment to sustainable development. By incorporating these approaches, organizations acknowledge their broader responsibilities beyond profit generation and actively work to address stakeholder expectations regarding ethical operations, environmental stewardship, and positive social impact, thereby fostering stronger relationships with all parties involved and contributing to long-term organizational sustainability and stakeholder value creation.

***Sustainable Development Goals* (SDGs)**

The Sustainable Development Goals (SDGs), also known as the Global Goals for Sustainable Development, constitute a comprehensive and ambitious set of 17 interconnected global objectives that were formally adopted and endorsed by the United Nations (UN) member states in 2015 as an integral component of the 2030 Agenda for Sustainable Development. The SDGs were deliberately designed and conceptualized to serve as a universal "blueprint for achieving a better and more sustainable future for all people and the planet," by systematically addressing and tackling critical global challenges and pressing issues such as poverty eradication, economic and social inequality, climate change mitigation and adaptation, environmental degradation and ecosystem destruction, promotion of peace and security, and advancement of justice and human rights (Sachs et al., 2021). The SDG framework encompasses and integrates 17 distinct yet interrelated goals supported by 169 specific and measurable targets that are intended to be achieved by the target year of 2030, requiring active participation, collaboration, and coordinated efforts from multiple actors including national governments and public institutions, the private sector and business community, civil society organizations, and individual citizens

working together in partnership to drive transformative change and create a more equitable and sustainable world (Kolk et al., 2020).

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) represents a fundamental commitment and obligation undertaken by corporations to make meaningful contributions toward sustainable economic development while simultaneously giving due consideration and attention to their social and environmental responsibilities throughout all aspects of their business operations and activities (Carroll & Shabana, 2020). According to the perspectives articulated by Kotler & Lee (2021), CSR embodies a strategic choice and conscious decision made by companies to engage in and implement business practices that extend beyond mere economic profitability and financial gains, but also actively generate and deliver tangible social benefits to communities and stakeholders while preserving and protecting environmental sustainability and ecological balance for current and future generations. CSR fundamentally reflects and demonstrates the growing awareness and recognition among corporations that long-term business success and organizational prosperity cannot and should not be separated or divorced from the broader welfare and well-being of society, as well as the critical imperative of environmental sustainability and the responsible stewardship of natural resources (Aguinis & Glavas, 2020). This integrated approach to business underscores the interdependence between corporate performance and societal progress, emphasizing that sustainable value creation requires balancing economic, social, and environmental considerations in corporate strategy and decision-making.

Green Accounting

Green Accounting, also referred to as environmental accounting, represents a comprehensive and systematic accounting framework that identifies, quantifies, measures, and strategically allocates environmental costs and expenditures, while simultaneously integrating these environmental considerations and financial impacts into corporate decision-making processes and business strategy formulation (Bennett & James, 2020). According to the conceptualization presented by Burritt & Christ (2021), green accounting constitutes an evolved accounting practice and methodology that explicitly takes into account and carefully evaluates the environmental impacts and ecological consequences resulting from a company's business activities and operations, while systematically incorporating and embedding environmental performance information and sustainability metrics into financial reporting systems and disclosure mechanisms. Green Accounting fundamentally reflects and demonstrates a corporation's genuine commitment and dedication to managing natural resources and environmental assets in a responsible and sustainable manner, while actively working to minimize and reduce the environmental footprint and negative ecological impacts generated by its business operations, production processes, and value chain activities. This approach enables companies to make more informed decisions that account for the true cost of their operations by recognizing environmental externalities, promoting resource efficiency, supporting climate action, and aligning business practices with broader sustainability objectives and environmental stewardship principles.

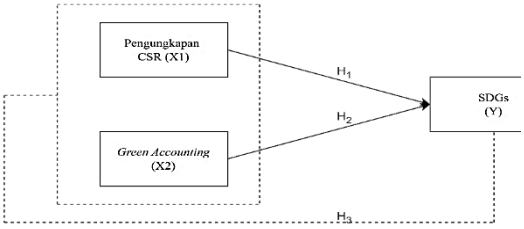

Figure 2.1
Frame of Mind

Hipotesis:

Based on the background presented, the research hypothesis is:

H1: *Corporate Social Responsibility* has a positive and significant effect on *Sustainable Development Goals.*

H2: *Green Accounting* have a positive and significant effect on *Sustainable Development Goals*.

H3: *Corporate Social Responsibility* and *Green Accounting* affect simultaneously the *Sustainable Development Goals.*

lll. RESEARCH METHODS

Data Types and Sources

This research employs and utilizes a quantitative approach as its primary analytical method and methodological framework for investigation. The type of data utilized in this study consists of secondary data, specifically data that is collected and obtained from various company sources and official corporate websites, primarily sourced from the Indonesia Stock Exchange platform at www.idx.id as well as the official and verified websites of individual companies included in the research sample. The secondary data collected comprises and includes annual reports and sustainability reports published by companies operating within the mining sector and extractive industries. All reports and documentation were systematically obtained and retrieved through the official websites of the respective companies under examination, encompassing and covering an observation period spanning three consecutive years from 2022 through 2024. This timeframe was selected to provide sufficient longitudinal data for analyzing trends, patterns, and relationships between the variables of interest while ensuring the relevance and currency of the information being examined in the context of recent corporate sustainability practices and disclosure behaviors. **Population and Sample**

This research encompasses and includes all companies within the mining sector that are actively registered and listed on the Indonesia Stock Exchange (Bursa Efek Indonesia), which collectively comprises a total of 63 companies operating across various mining subsectors. This study applies and implements the purposive sampling method in the sample selection and determination process, which represents a non-probability sampling technique whereby samples are chosen and selected based on specific considerations, predetermined criteria, and particular characteristics that have been established and defined in advance by the researcher. The purposive sampling approach allows for the deliberate selection of sample units that meet certain requirements relevant to the research objectives and can provide the most appropriate and meaningful data for analysis. The criteria that are employed and utilized as the foundation and basis for sample selection in this research study are outlined and specified as follows:

No	Remarks	Quantity
1	Mining Companies Listed on the Indonesia Stock Exchange for	63

	the current period.	
2	Companies that do not display complete *Annual Report* and *Sustainability Report* data starting from 2022-2024.	(51)
	Sample	12
	Research Year	3
	Number of Observations	36

Source: Processed by Researchers 2025.

Research Variables

Variable Dependency

The dependent variable, also referred to as the criterion or outcome variable, is defined as "a variable that is influenced or affected by, or becomes the consequence of, the presence and influence of independent variables" (Sugiyono, 2011). This research study utilizes and employs the Sustainable Development Goals (SDGs) as the dependent variable for analytical purposes and investigation. The Sustainable Development Goals (SDGs) represent a comprehensive and integrated set of long-term global development agendas and objectives that have been systematically formulated, structured, and established by the international community and United Nations member states to provide clear strategic direction, guidance, and a roadmap for countries and nations worldwide in maximizing, leveraging, and fully utilizing all forms and types of domestic potential, resources, and capabilities that they possess. The SDGs framework serves as a universal call to action to end poverty, protect the planet, and ensure prosperity and well-being for all people, making it a crucial metric for assessing corporate contributions to sustainable development and measuring the alignment of business practices with globally recognized sustainability priorities and targets.

SD= Economy + Social + Environment + Technology

Independent Variables

The independent variable, also known as the predictor variable or explanatory variable, is defined as a variable that influences, affects, or becomes the cause of changes in or the emergence of the dependent (criterion) variable (Ningsih et al., 2021). Independent variables are the factors that researchers manipulate, control, or examine to determine their impact and effect on the outcome variable being studied. This research study utilizes and incorporates the following variables as independent variables for examination and analysis:

1. Corporate Social Responsibility (CSR)
   Corporate Social Responsibility represents a sustained and ongoing commitment by corporations to conduct their business operations ethically and responsibly while making meaningful contributions to economic development and advancement, as well as actively working to enhance and improve the quality of life for communities, society at large, and the natural environment. This comprehensive concept signifies and emphasizes that companies and business organizations should not exclusively or solely pursue financial profits and economic gains, but must also acknowledge and accept responsibility for the impacts and consequences of their operational activities on various stakeholder groups, including but not limited to employees and workforce members, consumers and customers, local and broader communities, and the natural environment and ecological systems.

CSR embodies a holistic approach to business that integrates social, environmental, and ethical considerations into corporate strategy, decision-making processes, and daily operations, thereby creating shared value for both the company and society while fostering sustainable and responsible business practices that balance economic prosperity with social well-being and environmental stewardship.

CSRDI = Σ Xij /Nj

2. *Green Accounting*

Green Accounting, also referred to as environmental accounting or ecological accounting, is a comprehensive and specialized accounting system that explicitly incorporates, considers, and accounts for environmental impacts and ecological consequences within financial reporting frameworks and statements for the purpose of measuring, reporting, disclosing, and effectively managing costs that are associated with environmental damage, degradation, pollution, as well as efforts and initiatives aimed at preventing, mitigating, and remedying environmental harm and ecological destruction. This accounting approach enables organizations to recognize and quantify the true environmental costs of their business activities and integrate sustainability considerations into financial decision-making processes. The measurement and calculation of Green Accounting utilizes and is based on Environmental Costs (biaya lingkungan) as the primary metric, which can be determined and computed using the following formula:

Environmental Cost = *Cost/Profit*

Descriptive Statistics

Table 1

Descriptive Statistics

	N	Minimum	Maximum	Mean	Hours of deviation
SDGs	36	18.4897	32.5018	25.346530	3.4693934
CSR	36	.0855	1.0000	.699668	.2788410
LN_X2	36	-9.21	3.47	-1.5780	3.43659
Valid N (listwise)	36				

Source : Processed data SPSS 26,2026

Table 4.1 demonstrates and indicates that the dataset comprises and consists of 36 observations or data points included in the analysis. The variables examined and analyzed in this study include Corporate Social Responsibility (CSR) and Green Accounting as the key independent variables under investigation. Based on the statistical information and descriptive results presented above, the data exhibits and displays a normal distribution pattern. This finding is evidenced and supported by the fact that the mean value or average for each variable is higher and greater than its corresponding standard deviation, which serves as an indicator of data normality and suggests that the data points are relatively clustered around the mean with limited dispersion or variability. When the mean exceeds the

standard deviation, it typically indicates that the data distribution is relatively stable, consistent, and follows a normal probability distribution, thereby satisfying one of the fundamental assumptions required for conducting parametric statistical analyses and ensuring the validity and reliability of the subsequent regression analysis and hypothesis testing procedures.

Classic Assumption Test

Normality Test

Table 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters[a,b]	Mean	.0000000
	Hours of deviation	3.04854231
Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.090
Test Statistic		.092
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source : Data processed SPSS 26, 2026

Based on the results presented in Table 4.4, it can be observed and determined that the Kolmogorov-Smirnov test statistic value is 0.092 with a corresponding significance level or p-value of 0.200. Since the obtained significance value of 0.200 is greater than the conventional alpha level or critical threshold of 0.05, it can be concluded and stated that the residual values are normally distributed and follow a normal distribution pattern. This finding indicates that the normality assumption, which is one of the fundamental prerequisites and requirements for conducting multiple regression analysis, has been satisfied and fulfilled in this study. The normal distribution of residuals suggests that the errors or deviations between the observed and predicted values are randomly distributed around zero, thereby validating the appropriateness of using parametric statistical methods for further analysis and ensuring the reliability and validity of the regression model's estimates, inference procedures, and hypothesis testing results.

Multicollinearity Test

Coefficientsa

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Say.	Collinearity Statistics Tolerance	Collinearity Statistics LIVE
1 (Constant)	24.396	1.566		15.580	.000		
CSR	2.257	1.980	.181	1.139	.263	.924	1.083
LN_X2	.398	.161	.394	2.477	.019	.924	1.083

a. Dependent Variable: SDGs

Source: processed d ata SPSS 26.

The multiple linear regression model is as follows:

1. The constant value of 24.396 has the meaning and interpretation that if the values of all independent variables, specifically Corporate Social Responsibility (CSR) and Green Accounting (Akuntansi Hijau), are assumed to be zero or held constant at zero, then the magnitude or predicted value of the

Sustainable Development Goals (SDGs) disclosure score would be 24.396. This constant term, also known as the intercept or baseline value, represents the expected level or baseline amount of SDGs achievement or disclosure when there is no contribution or influence from either CSR implementation or Green Accounting practices. In other words, this constant coefficient indicates the inherent or baseline level of SDGs-related activities or disclosures that would exist independently of the two explanatory variables being examined in this regression model, reflecting other factors not captured by the independent variables or the minimum threshold level of SDGs engagement that companies would maintain regardless of their CSR and Green Accounting practices.

2. The coefficient value of Corporate Social Responsibility (CSR) (β1) of 2.257 has the meaning and interpretation that if there is an increase in the value of the CSR variable by one unit (1%), then the value or score of Sustainable Development Goals (SDGs) disclosure will increase by 2.257 units, assuming that all other independent variables in the model are held constant or remain equal to zero (ceteris paribus condition). This positive coefficient indicates a direct and positive relationship between CSR implementation and SDGs achievement, suggesting that companies that increase their CSR activities and disclosures tend to demonstrate higher levels of SDGs-related performance and reporting. The magnitude of 2.257 reflects the strength and extent of this relationship, showing that CSR practices have a substantial positive impact on advancing sustainable development objectives. This finding implies that enhanced CSR engagement serves as a significant driver and contributing factor toward the achievement and disclosure of SDGs, highlighting the important role that corporate social responsibility initiatives play in supporting and advancing the broader sustainable development agenda at the organizational level.

The coefficient value of Green Accounting (Akuntansi Hijau) (β2) of 0.398 has the meaning and interpretation that if there is an increase in the value of the Green Accounting variable by one unit (1%), then the value or score of Sustainable Development Goals (SDGs) disclosure will increase by 0.398 units, assuming that all other independent variables in the model are held constant or remain equal to zero (ceteris paribus condition). This positive coefficient indicates a direct and positive relationship between Green Accounting practices and SDGs achievement, suggesting that companies that enhance their environmental accounting systems and increase their recognition and disclosure of environmental costs tend to demonstrate improved levels of SDGs-related performance and reporting. The magnitude of 0.398, while smaller than the CSR coefficient, still reflects a meaningful and statistically significant contribution of Green Accounting practices toward sustainable development objectives. This finding implies that the integration of environmental considerations into accounting and financial reporting systems serves as an important mechanism and contributing factor for advancing SDGs, demonstrating that environmental cost transparency and accountability support companies' efforts to align their operations with sustainable development targets and contribute to broader sustainability goals.

Coefficientsa

Model	Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Say.

1 (Constant)	24.396	1.566		15.580	.000
CSR	2.257	1.980	.181	1.139	.263
LN_X2	.398	.161	.394	2.477	.019

a. Dependent Variable: SDGs

Source: processed d or SPSS 26,2026

the results of the Partial Significance Test (t-test) can be concluded as follows:

1. Based on the results of the t-test conducted, a significance value of 0.263 was obtained for the Corporate Social Responsibility (CSR) variable. The regression coefficient for the Corporate Social Responsibility (CSR) variable demonstrates its significance value, indicating a value above the conventional significance threshold level of 0.05, specifically 0.263 > 0.05. Consequently and therefore, H1 is rejected, or in other words, the Corporate Social Responsibility (CSR) variable has a positive but not statistically significant effect or influence on Sustainable Development Goals (SDGs) disclosure and achievement. This finding suggests that while there is a positive directional relationship between CSR implementation and SDGs performance as indicated by the positive coefficient, this relationship is not strong enough to be considered statistically significant at the 5% confidence level. The lack of statistical significance implies that, within this particular sample and study context, CSR practices alone may not be a robust or reliable predictor of SDGs outcomes, or that other factors and variables not included in the model may play more influential roles in determining companies' SDGs performance and disclosure levels in the mining sector during the observed period.
2. Based on the results of the t-test conducted, a significance value of 0.038 was obtained for the Green Accounting (Akuntansi Hijau) variable. The regression coefficient for the Green Accounting (Akuntansi Hijau) variable demonstrates a significance value that falls below the conventional significance threshold level, specifically 0.038 < 0.05. Consequently and therefore, H2 is accepted or supported, or in other words, the Green Accounting (Akuntansi Hijau) variable has a positive and statistically significant effect or influence on Sustainable Development Goals (SDGs) disclosure and achievement. This finding indicates that there exists a meaningful and robust positive relationship between Green Accounting practices and SDGs performance, suggesting that companies in the mining sector that systematically implement environmental accounting systems, recognize and report environmental costs, and integrate ecological considerations into their financial reporting frameworks tend to demonstrate significantly higher levels of SDGs-related performance, disclosure, and achievement. The statistical significance of this relationship at the 5% confidence level provides strong empirical evidence that Green Accounting serves as an important and influential

determinant of corporate contributions toward sustainable development objectives, highlighting the critical role that environmental cost transparency and accountability play in advancing sustainability goals within the extractive industries.

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sa
1	Regression	96.008	2	48.004	4.870	.0
	Residual	325.276	33	9.857		
	Total	421.284	35			

a. Dependent Variable: SDGs

b. Predictors: (Constant), LN_X2, CSR

Source: SPSS 26 Data Processing

Based on the table presented above, it can be observed and determined that the calculated F-statistic value is 4.870 with a corresponding significance level or p-value of 0.014. This result demonstrates and indicates that the obtained significance value is smaller than the conventional significance threshold level, specifically 0.014 < 0.05, which suggests statistical significance at the 5% confidence level. Consequently and therefore, it can be concluded and stated that the independent variables of Corporate Social Responsibility (CSR) and Green Accounting (Akuntansi Hijau), when considered together or taken collectively, have a simultaneous and statistically significant effect or influence on Sustainable Development Goals (SDGs) disclosure and achievement. This finding from the F-test indicates that the overall regression model is statistically significant and valid, meaning that the combined effect of CSR practices and Green Accounting implementation provides meaningful explanatory power in predicting and understanding variations in SDGs performance among mining sector companies. The significant F-statistic confirms that at least one of the independent variables in the model contributes significantly to explaining the dependent variable, and in this case, both variables together create a model that is useful and reliable for examining the determinants of corporate sustainable development goal achievement and disclosure practices.

Model Summaryb

Model	R	R Square	Adjusted R Square
1	.477a	.228	.181

a. Predictors: (Constant), LN_X2, CSR

b. Dependent Variable: SDGs

Source: SPSS 26,2026

Based on the analysis results, it can be identified and determined that the coefficient of determination or Adjusted R Square value is 0.181. The magnitude of the coefficient of determination (Adjusted R Square) is 0.181, which is equivalent to 18.1% when expressed in percentage terms. This numerical value carries the meaning and interpretation that the independent variables of Corporate Social Responsibility (CSR) and Green Accounting (Akuntansi Hijau), when combined together in the regression model, are capable of explaining or accounting for 18.1% of the variation, changes, or fluctuations observed in the dependent variable of Sustainable Development Goals (SDGs) disclosure and achievement among the sampled mining companies. Meanwhile, the remaining portion of 81.9% of the variance in SDGs performance is influenced, determined, or explained by other variables, factors, or determinants that are not included or incorporated in this particular regression model. This finding suggests that while CSR and Green Accounting practices do contribute to explaining SDGs outcomes, there are numerous other potential factors—such as corporate governance mechanisms,

firm size, profitability, regulatory pressures, stakeholder engagement levels, industry-specific characteristics, management commitment, or institutional factors—that may play substantial roles in influencing companies' sustainable development goal achievements and disclosures, indicating opportunities for future research to explore additional explanatory variables.

Discussion

The Influence *of Corporate Social Responsibility* on *Sustainability Development Goals* (SDGs)

Based on the t-test results, it is known and established that the Corporate Social Responsibility variable has a regression coefficient value of 2.257 and a significance value (sig) of 0.263, which means and indicates that Corporate Social Responsibility has a positive but not statistically significant effect or influence on Sustainable Development Goals (SDGs) disclosure and achievement in mining sector companies listed on the Indonesia Stock Exchange during the period 2022–2024. This finding and outcome demonstrates that the first hypothesis (H1), which proposed that Corporate Social Responsibility would have a significant positive effect on SDGs achievement, is rejected or not supported by the empirical evidence.

The positive coefficient suggests that there is indeed a directional relationship where increased CSR activities are associated with higher SDGs performance; however, the lack of statistical significance (p-value of $0.263 > 0.05$) indicates that this relationship is not robust or reliable enough to conclude with confidence that CSR implementation directly and meaningfully contributes to SDGs outcomes in this specific context. This result may suggest that in the mining sector during the observed period, CSR practices alone may not be sufficient to drive significant improvements in sustainable development goal achievements, or that the way CSR is currently implemented or measured may not adequately capture its true impact on sustainability outcomes, warranting further investigation into the quality, scope, and strategic alignment of CSR initiatives with specific SDG targets.

The Influence *of Green Accounting* on *Sustainability Development Goals* (SDGs)

Based on the regression analysis results from the t-test, it is known and established that the Green Accounting variable has a regression coefficient value of 0.398 and a significance value (sig) of 0.019, which means and indicates that Green Accounting has a positive and statistically significant effect or influence on Sustainable Development Goals (SDGs) disclosure and achievement in mining sector companies listed on the Indonesia Stock Exchange (BEI) during the period 2022–2024. Consequently and therefore, the second hypothesis (H2), which states and proposes that Green Accounting has a positive and significant effect on Sustainable Development Goals (SDGs), is accepted and supported by the empirical evidence.

This significant finding demonstrates and confirms that the systematic implementation and practice of Green Accounting which involves identifying, measuring, reporting, and integrating environmental costs into financial statements and corporate decision-making processes serves as an important and meaningful driver of sustainable development goal achievement and disclosure among mining companies. The positive and significant relationship suggests that companies that adopt more comprehensive environmental accounting

practices, transparently disclose their environmental expenditures and impacts, and integrate ecological considerations into their financial reporting frameworks tend to demonstrate substantially higher levels of SDGs-related performance and commitment. This result underscores the critical role that environmental cost transparency, accountability, and green accounting systems play in advancing corporate sustainability objectives and contributing to the broader sustainable development agenda, particularly in the environmentally sensitive and resource-intensive mining sector where environmental impacts and responsibilities are especially significant and require careful monitoring and management.

The Simultaneous Influence *of Corporate Social Responsibility* and *Green Accounting* on *the Sustainability Development Goals* (SDGs)

Based on the results of the simultaneous test (F-test), it was obtained that the significance value (sig) of 0.014 is smaller than the alpha level of 0.05 (0.014 < 0.05). Therefore, in accordance with the testing criteria and decision rules, it can be concluded and stated that Corporate Social Responsibility (CSR) and Green Accounting, when examined together or taken collectively, have a statistically significant simultaneous effect or joint influence on Sustainable Development Goals (SDGs) disclosure and achievement in mining sector companies listed on the Indonesia Stock Exchange during the observation period.

This significant finding from the F-test indicates and confirms that the overall regression model is valid, meaningful, and statistically robust, demonstrating that the combination and integration of both CSR practices and Green Accounting implementation together create a significant explanatory framework for understanding and predicting variations in SDGs performance among the sampled companies. While the individual t-test revealed that CSR alone did not have a statistically significant effect, the simultaneous F-test shows that when CSR and Green Accounting are considered jointly as complementary sustainability mechanisms, they collectively contribute significantly to advancing sustainable development objectives. This suggests that these two corporate sustainability practices may work synergistically or in combination to enhance companies' overall contributions to the SDGs, highlighting the importance of adopting a comprehensive and integrated approach to corporate sustainability that encompasses both social responsibility initiatives and environmental accounting practices rather than relying on either mechanism in isolation.

Conclusion

1. *Corporate Social Responsibility* has a positive and insignificant effect on *the Sustainability Development Goals* (SDGs). So that H1 in this study was rejected.
2. *Green Accounting* has a positive and significant effect on *the Sustainability Development Goals* (SDGs). So that H2 in this study was accepted.
3. *Corporate Social Responsibility* and *Green Accounting* simultaneously have a significant effect on *the Sustainability Development Goals* (SDGs).
4. The results of the R2 Value determination coefficient were obtained at 18.1% the influence *of Corporate Social Responsibility* and *Green Accounting* on *the Sustainability Development Goals* (SDGs) and the remaining 81.9% was influenced by other variables that were not included in the research regression model.

Suggestions

1. For Investors
   The author suggests that investors also look at *the Sustainability Development Goals* (SDGs) to consider *Corporate Social Responsibility* and *Green Accounting* in supporting decision-making before investing their funds in a company.
2. For the next researcher, it is expected to expand his research company and not only focus on the mining sector but can expand his company as well as his observation period, and add other variables to this research.

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