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Determinant of the Corporate Social Responsibility (CSR) Disclosure at Mining Company

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ABSTRACT

Research tries to test the effect deferred exploration and development, profitability, and solvency on CSR disclos19 (CSRD). Population research are all registered mining company on the Indonesia Stock Exchange (ISE) from 2017 to 2020. Eleven companies according to the sample criteria of this research with purposive sampling technique. The results research summarize that BEPT and DAR, partially, do not affect the scope of CSRD with significant values of 0.594 and 0.089. Besides that, ROA variable has partial effect on CSR disclosure with a significant value 0.048. Based on the 12st, it found that BEPT, ROA, and DAR was affect to the extent of CSR disclosure in mining companies with a significant value of 0.014. This research concludes that BEPT and DAR do not positively effect on CSR disclosure, while ROA affects to extent of CSR disclosure.

Keywords: Cost, Profitability, Solvency, Corporate Social Responsibility.

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INTRODUCTION

CSR is a concept and action that carried out by entitiy (according to the capability company's) as a form of responsibility toward the social/environment surrounding (Dahlsrud, 2008; Kotler and Lee, 2005; Gosslimh and Vocht, 2007; Yuliana, Purnomosidhi & Sukoharsono, 2008; Hadi, 2011; Aini, 2015; Yusi & Hasan, 2015; Riantani and Nurzamzar7 2015; Muttakin et. Al, 2016; Budioyono & Dewi, 2017). According to Carrol (1979), CSR itself is a social business responsibility that includes economic, legal, ethical, and policy (generosity) expectations that society has regarding a company at a particular time. Latest research notes that companies in Indonesia have lower quality in CSR than Thailand companies. The company's low understanding of CSR practices causes the low quality of the operation of the agenda. The research summarized that one hundred companies in 4 (four) countries, Indonesia, Malaysia, Singapore, and Thailand. The research explains Thailand is a country with the high quality of implementation CSR with score 56.8 from 100, while Singapore gets 48.8. Indonesia and Malaysia each score 48.4 and 47.7.

Moreover, Han & Zhang (2008) state that the implementation of CSR can create social value, add to company value, and show the quality of the company by promoting it through CSR activities. Meanwhile, Lindawati & Puspita (2015) Mardikanto (2014) stated benefits of CSR are to up sales and market share, strengthen brand positioning and to increase the image of company as an attraction for investors and financial analysis. According to Wahyuningrum (2015), benefits of CSR can be obtained in the form of 1). To increase profitability and financial performance. 2). Improve accountability, assessment, and also investment community. 3). Encourage employee commitment. e). Enhancing reputation and corporate building. The greater the number of CSR disclosures (CSRD) mining company, more extensive the CSRD items carried out by the company. Mining company consistently implement their CSR activities, in the future, will benefit in trust from stakeholders.

According to researchers, several factors cause the mining company's CSRD to decrease, including 1) deferred exploration and development costs, 2) profitability, and 3) solvency. The company will capitalize exploration costs into Non-Current Assets under the name of the Deferred Exploration and Development Costs account by companies that apply the full costing method (Prayudiawan, 2011; Susita et al., 2020). This high capitalized cost will increase the scope of the CSRD company. This logic arises higher the cost of deferred exploration and development will increase the risk held by the company. After all, the exploration activities themselves are prone to accidents and the high uncertainty of mining products obtained by mining companies (Tammubua & Pattiasina, 2019). Previous research who have tested deferred exploration and development costs on the scope of CSRD is Kirantika (2013); Putri (2014); Yulianti (2014); Ulfah (2016) and Nirvana (2019). The second is profitability; the goal of company profitability is to measure the level of business efficiency achieved by the company. Where profits can be seen using financial ratios, which are associated with managing existing assets and liabilities can be assessed using Return On Assets (ROA).

Researchers who have tested ROA, on the extent of CSRD, were carried out by Ebiringa (2013); Yanti and Budiasih (2016); Putri, Eka and Wiwik (2019); Maiyarni, Susfayetti and Erwati (2014); Prakasa & Astika (2017); Purba & Yadnya (2015); Rindawati & Asyik (2015), Wahyuningsih & Mahdar (2018) and Wulandari & Zulhaimi (2017). The third is solvency. According to Rambe and Wira (2013), solvency describes capability of entity to pay its long-term debts or debts if the company liquidated. According to Wallace et al. (2005), companies with large debts tend to meet the information needs of their creditors (Pattiasina et al., 2020). Previous research who have tested solvency on the scope of CSRD were carried out by Ahmad & Antonius (2012); Fajrina (2014); Itsnaini and Subardjo (2017); Arfansyah (2018); Setiawan, Mukhzarudfa and Hizazi, (2019).

Stakeholder Theory (ST)

CSRD by companies can viewed from the perspective of legitimacy theory, namely stakeholder theory. Stakeholder theory is a part theory about responsibility company (Ghozali and Chairi, 2007; Adila, 2016). The aims stakeholder of the management is design way for administer various category and the resulting connection in a strategic way (Freeman, 1984). Stakeholder theory said the enterprise not an entity only operates for its own sake, but also give advantage to stakeholders. Therefor, the existence of entity is strongly influenced by stakeholders supported to entity. The survival entity depends on endorsement of stakeholders so the activity entity is to seek that acceptance. Most powerful stakeholders, the greater companies try to adapt. Considered social disclosure is a part of the dialog between company and stakeholders (Yunus, 2014).

Agency Theory (AT)

Jensen and Meckling (1976) stated agency relation as a contract in the company among manager (agent) and owner (principal). One or more principals given authority to agents and carry out the interests of principals. AT explain the existence of a contractual relation among shareholders as principals and management as agents. Agency theory explains that agency relations arise when one or more people hire another person to provide a job and then delegate decision-making authority to

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the agent (Istikhoroh and Suhardiyah 2016). According to Hill and Jones (1992), there are 3 (three) factors influenced the CSRD, monitoring costs, contracting costs and political validity. According to Ikhsan (2018), AT want to solve: (1) agency problems about contravension objectives among principal and agent and principal difficult to verifying agent work, (2) the risk-sharing problem about when the principal and agent have different risk behavior. Problems due to different actions due to differences in risk preferences." AT utilize three assumptions of human nature: 1) humans generally self-interested, (2) humans have power to think about future, and (3) humans always avoid risk.

Corporate Social Responsibility (CSR)

According to Wargianti and Budhisulistyawati (2018), Ramón-Llorens et al., (2018), Mentalita (2016), Ayu and Suarjaya (2017) CSR is an entity obligation to society to make and implement policies, decisions, and various actions followed the goals and values of a society. Swandari and Sadikin (2016) describe CSR is a way for organizations to reveal integrate social and environmental issues in their business and correlation with stakeholders. CSR refers to the obligation entrepreneur to follow these policies, to make decisions, or to follow actions in the goals and values of the community (Carroll 2004; Gantino, 2016).

Deferred Exploration and Development Costs on CSRD

According to Bates and Jackson (1980), exploration costs are all costs incurred in the search for valuable minerals or fossil fuels. Deferred exploration and development costs are costs incurred for each business to seek and discover oil and gas reserves in areas that have not been proven to contain oil and natural gas and then these costs are capitalized into assets in the current period. Exploration costs include costs of topographic, geological, geophysical investigations, exploration well drilling, and stratigraphic test well drilling (Prayudiawan, 2011; Larasati et al., 2020). According to FASB statement no. 19 paragraph 17 exploration costs are costs for topographic, geological, geophysical investigations, rights to manage the property, salaries, and other costs for geologists and geophysical officers.

Deferred exploration and development costs, for the company, are significant costs incurred by the company; however, these costs will be capitalized into assets and amortized each period. These deferred exploration and development costs arise when the company conducts surveys, permits, and takes rights to the exploration of mine. Exploration costs include costs for general investigation, licensing and administration, geology and geophysics, exploration drilling, and evaluation. Exploration costs are very high because not all mining land can be exploited and generate income. This high capitalized cost will increase the extent of the CSRD company. It is because exploration and development costs are deferred concerning the risks faced by the company. The risks referred to the vulnerability of work accidents at the time of the call and the uncertainty of the company's mining products. This risk makes exploration costs large.

Therefore, companies need to disclose CSRD broad to be able to stabilize the capital of shareholders. Principals are assumed to be related only to financial results that increase from they invest in a company. Therefore, higher deferred exploration and development costs higher risk owned by the company, so the agent feels the need to add items reported to social reporting because it is to stabilize the investment value held by the principal. Research by Putri (2014); Yulianti (2015); Kinantika (2013); Putri (2014); Yulianti (2014); Ulfah (2016) and Nirwana (2019) stated that deferred exploration and development costs affect the extent of CSRD. Based on the description above, first hypothesis in this research as follows :

H1: Deferred exploration and development costs affect on CSRD in mining companies.

Profitability on CSR Disclosure

According Stakeholders Theory, economic performance of a company influences by management's decision to be involved in reporting or disclosing the company's social and environmental aspects. Most higher profitability, most wider CSRD company's. It because the company wants to provide a

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positive image to the public regarding the achievement of its work, so that it will ability to attract potential investors to invest in the enterprise. Purnamasi (2011) states profitability is a factor provide freedom and flexibility to handle and conduct and disclose to shareholders the broader social responsibility program. A high level ROA in the company will increase high competitiveness between companies and indicate the company's growth in the future. In fulfilling information needs, disclosure is required that is more appropriate to the needs of each user (Fahrika et al., 2020). So high profitability will also have an impact on the breadth of CSRD enterprise. According to Nugroho and Yulianto (2015), profitability is the company ability to earn profits during a specific period, which can influence companies in disclosing CSR. Van Horne and Wachowicz (2005) stated that profitability ratios consist of two types, first profitability sales ratio and the second investment ratio (ROA). ROA to sales consists of gross profit margin and net profit margin. ROA to investment consists of the rate of ROA and the ROE. Heinze (1976); Hackston and Milne (1996); Kartini et al. (2019); Sparta and Rheadanti (2019) describe ROA is a factor that given independency and flexibility to management and to shareholders to disclose social responsibility (Sirrullah et al.,2020). It means more higher level ROA of the enterprise, more greater disclose of social information by the enterprise (Dewi and Priyadi, 2013). Research conducted by Swandari and Sadikin (2016), Prakasa & Astika (2017), and Chelsya (2018) show that there is a relationship between profitability and CSRD. Based on the explenation above, second hypothesis in this research as follows :

H2: Profitability affects on CSRD in mining companies.

Solvency on CSR Disclosure

Rompas (2013) describe that solvency is ability company to pay interest costs and repayments associated with long-term debt. Solvency affects corporate social responsibility when companies have high solvency and tend to carry out corporate social responsibility to create an image that companies can pay their debts (Wasito et al., 2016). According to Kamir and Hurusetya (2012), an entity solvable if assets and wealth sufficient to cover its debts, both in short term and long term if the company is liquidated. Solvency refers to the long-term viability of a enterprise and its ability to meet its long-term debts. Companies with high solvency ratios should meet the information needs of long-term creditors by providing comprehensive information. Research conducted by Wasito et al. (2016), Arfansyah (2018), Fajrina (2014), Itsnaini and Subardjo (2017), Ahmad & Antonius (2012), Kelvin, Mukhzarudfa and Ahmad (2019) stated that solvency positively effect on CSRD. Based on the explenation above, third hypothesis in this research as follows :

H3: Solvency affects on CSRD in mining companies.

METHODS

Research population is all mining company registered on the Indonesia Stock Exchange (ISE) for 2017-2020 period. The data has taken by use purposive sampling technique build upon the criteria by researcher. The research sample criteria are mining enterprise registered on the ISE 2017-2020. More over, companies that publish complete annual reports, including social disclosures and are available to the public for four consecutive years 2017 and 2020. Research data is accessed through www.idx.co.id.

The analysis used in the form of regression analysis (Paramita et al., 2021). Analysis of multiple regression used to determine effect independent variable on dependent variable. This test determined the effect of BEPT, ROA, and DAR on the broad CSRD. The regression formula is described as follows:

$$Y = a + b_1BEPT + b_2ROA + b_3DAR$$

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RESULTS AND DISCUSSION

Descriptive Analysis

Descriptive Statistics used to prove and describe of the variables contained in this research. The descriptive technique analysis includes statistical analysis, classical assumption test, multiple regression analysis, and testing hypothesis. Based on test of results, research is independent from the classical assumption. SPSS results test of the descriptive statistics can be show in Table 1 below:

Table 1. Descriptive Statistics Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
CSRD	44	.04	.23	.0880	.05575
BEPT	44	9.02	26.50	18.8022	5.46845
ROA	44	-48.66	18.60	-3.5664	12.67427
DAR	44	4.07	198.55	56.6411	46.89648
Valid N (listwise)	44				

Source: Data Processed, 2022

Multiple Regression Analysis Results

Analysis of multiple regression used to determine effect independent variable on dependent variable. This test determined the effect of BEPT, ROA, and DAR on the broad CSRD. The equation model regression results of this research are:

$$Y= -2{,}507 + 0{,}007BEPT - 0{,}013ROA - 0{,}003DAR$$

Table 2. Multiple Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
(constant)	-2.507	.289		-8.662	.000
BEPT	.007	.014	.075	.537	.594
ROA	.013	.006	.306	2.039	.048
DAR	-.003	.002	-.263	-1.741	.089

Dependent Variable: CSRD
Source: Data Processed, 2022

From the results equation, the constant value is -2.507. It is stated that if BEPT, ROA, and DAR are constant, the area of CSR disclosure is -2.507. BEPT has a regression coefficient 0.007, it means that every time addition of 1 to the BEPT variable, it will be increased the CSR variable by 0.007 with the assumption that other variables are fixed. ROA, which also has a regression coefficient 0.013, meaning that if there is a change in the ROA variable of 1, it will increase the CSR variable 0.013, assuming other variables remain. Meanwhile, DAR has a regression coefficient -0.003, meaning that if there is a change in the DAR variable by 1, it will reduce the DAR variable by 0.003, assuming the other variables are constant.

Based on the ANOVA test (table 3), F-count show 4.000 with a significance level 0.014. It conclude that BEPT, ROA, and DAR variables simultaneously effect on CSRD.

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Table 3. The ANOVA Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2.788	3	.929	4.000	.014[b]
Residual	9.292	40	.232		
Total	12.080	43			

a. Dependent Variable: CSRD
b. Predictors : (Constant), DAR, BEPT, ROA
Source: Data Processed, 2022

Based on adjusted R^2 value, it is finding adjusted R^2 value is 0.231. It means influence of DAR, BEPT, and ROA 23.1% on CSRD. The other side, the remaining 76.9% is influenced by other factors outside the model.

Table 4. Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.480[a]	.231	.173	.48198

a. Predictors: (Constant), DAR, BEPT, ROA
b. Dependent Variable: CSRD
Source: Data Processed, 2022

Deferred Exploration and Development Costs Affect CSR Disclosure

Based on t-test above (table 2), it concluded BEPT has an effect on CSRD in mining companies registered on the IDX during 2017-2020. Based results of t-test, it was found a significance value 0.594, where the value is greater than the significance level 0.05. This value indicates that BEPT does not positively and significant effect on CSR disclosure. It means that higher BEPT, such as the cost of the process of field investigation activities for extracting information and data collection carried out with the aim of research purposes and providing information for interested parties issued by the company has no effect to the CSR leverage company. When a company has high deferred exploration and development costs, the company does not feel the need to disclose its CSR activities, because the company has spent many costs of company operations. Thus, the hypothesis which states that BEPT affects CSRD is rejected. The results of this research are not in line with the results of research conducted by Putri (2014); Yulianti (2015); Kinantika (2013); Putri (2014); Yulianti (2014); Ulfah (2016) and Nirwana (2019) who state that deferred exploration and development costs affect on CSRD.

Profitability Affects CSR Disclosure

Based on t-test above (table 2), it concluded that ROA affects CSRD in mining companies registered on the IDX during 2017-2020. Based on t-test results, it was found a significance value 0.048, where this value smaller than 0.05. This value indicates ROA has a positive and significant effect on CSRD. The higher level of profitability reflects the entity's ability to conducts higher profits, so that the entity can improve CSR, as well as carry out CSRD in a broader financial report. It's because enterprise with a high level of profitability tend to incur their costs related to social responsibility than compared to companies that have a low level of profitability. Thus, the hypothesis states ROA affects CSRD accepted. The results of this research are in line by Sari et. al (2013), Indraswari and Astika (2015), Swandari and Sadikin (2016), Prakasa et al. (2017), Chelsya (2018), Sparta and Rheadanti (2019) stated profitability affects CSRD.

Solvency Affects CSR Disclosure

Based on t-test above (table 2), it concluded DAR effect on CSRD in mining companies registered on the IDX during 2017-2020. Based t-test results, it was found a significance value 0.089 greater than 0.05 level. This value indicates DAR does not have a positive and significant effect on CSRD.

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Thus, hypothesis DAR affects of CSRD is rejected. On the other hand, a high DAR position is seen as unfavorable condition for the company because the company has great pressure on the company's financial obligations to pay its obligations and interest. In these circumstances, management try to disclose fewer reports (Maulana 2012). This is also suspected because there is a good relationship between company and the debt holders, which means that the debt holders do not pay too much attention to the solvency of the enterprise. Thus, a high level of debt tends to reduce social responsibility disclosure, and does not become spotlight of its debtholders (Sembiring, 2005). The results research are not in line with research conducted by Wasito et al. (2016), Arfansyah (2018), Fajrina (2014), Itsnaini and Subardjo (2017), Ahmad & Antonius (2012), Kelvin, Mukhzarudfa and Ahmad (2019) said that solvency positively effect on CSRD.

CONCLUSION

Based on research findings, is concluded: 1) BEPT do not effect on CSRD mining company registered on the IDX during the 2017-2020 period. 2) ROA effect on CSRD mining companies registered on the IDX during the 2017-2020 period. 3) DAR do not effect on CSRD mining companies registered on the IDX during the 2017-2020 period. 4) BEPT, ROA, and DAR simultaneously influence the extent of CSRD in mining company registered on the IDX during the 2017-2020 period. Suggestion from this research are: 1) Future research is expected to extended observation period so that it will provide a greater possibility of obtaining the actual conditions and increasing the number of samples. 2) Future research is expected to add or use other variables to find a standard model for estimating the extent of corporate CSR disclosure.

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