

Perceptions of Academics and Practitioners against Social Responsibility Accounting Learning in Higher Education

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Abstract

The study was aimed to obtain the difference in perception between academics and practitioners toward element dimension of environmental accounting based corporate social responsibility (CSR) or social responsibility accounting (SRA) as establishing competence of accounting graduates. Independent-Samples t Test was used to determine significance among hypothesis. Descriptive and frequency distribution were used to analyze the data. SPSS 19 statistical program was utilized for those objective. Meanwhile, Spearman's rank correlation and Alpha Cronbach were exploited to test the instrument validity and its reliability, respectively. Further, statistical descriptive and explorative analysis were exerted to test the normality of data. The results showed that there was no difference in the perception among academics and practitioners toward environmental accounting in CSR or SRA based. However, academics were given higher approval based on average answer agree or strongly agree. Additional finding was exhibited that academics groups gave higher approval in development model on environmental accounting subject in CSR or SRA based. Learning outcomes in environmental accounting, environmental management accounting, lecturer competency and wide source of learning were known as dominant aspect for establishing competency of accounting graduates. Furthermore, global orientation on environmental dimension, political will of government on environmental dimension, environmental concern on environmental dimension and public concern about the company on social dimension were found as dominant aspect in environmental accounting dimension in CSR or SRA based.

Keywords: Environmental Accounting, CSR, SRA, Learning outcomes

1. INTRODUCTION

Development of the course is due to the demands of the curriculum in the college updates. According to Ghufroon (2007) updating curriculum activities is a dynamic activity, there are four focuses i.e. reviewing the formulation of learning outcomes, a review of the substance and format of the syllabus, review of curriculum implementation and review of evaluation system. The curriculum updating is relevant with the development of courses where learning outcomes in accordance with the graduate profile. In determining the graduate profile three elements were considered, namely scientific vision, the university and the market value of signal, then the change in an accounting class development environment is a form of signal to the demands of the world market against the practice of accounting information generated business entities.

Accounting graduates should have increased competence in accordance with the development of environmental accounting as a social and environmental responsibility. Compelling reason does the development of environmental accounting courses based corporate social responsibility (CSR). It is an indication that the practice and reporting of CSR or sustainability reporting (SR) is growing, especially with the application of ISO (International Organization for Standardization) 26000 (2010) as Guidance on Social Responsibility. The results of Zuhroh study et al (2011: 15) confirmed that the accounting curriculum was important for the development of the world updated as practices or market signals. Research findings that have been obtained empirically identified competencies and types of courses that are most needed by the practice. Competence is most needed on the element of knowledge, mastery in making the annual financial statements, analysis of financial statements and consolidated financial reporting. At the points of the skill is to operate a computer, communication, and problem solving, while the elements of discovery is the responsibility ethic, work as a team and have professional ethics.

Musyarofah (<http://www.wbiconpro.com/106-Siti.pdf>) indicated that the need for sustainability-based accounting education) has focused on the importance of accounting education that is based on sustainability, especially the economic, environmental and social. Tests on the three dimensions of sustainability were conducted by practitioners, faculty and students. The results were no differences of the three groups of respondents. Thus in higher education has needed to reconstruct the accounting education curriculum based sustainability)

Along with the encouragement of Corporate Social Responsibility (CSR) to the environment (community), the environment (planet) and earnings (profit) for corporations both public and non-public

becomes a focus for examination of the corporation's level of understanding that shown by the level of disclosure impact of CSR on sustainability accounting. Identify the contents of disclosure were disaggregated into three major groups: first, how to use CSR funds for the environment (conservation or environmental dimension), second, how to use CSR funds for the community as indicated by the growth of micro and small enterprises including the increase of secondary education (economic dimension). Meanwhile, the third how CSR funds can be used for philanthropy / charity (social dimension)

To date how care the corporate toward social responsibility is being the focus for the allocation of resources, so it can be observed directly in corporate sustainability reporting for publication. According to Darwin (<http://www.ncsr-id.org/2012/12/23/isra-2012-sewindu-penghargaan-sustainability-reporting-laporan-keberlanjutan-di-indonesia-dan-kini-merambah-ke-asia-tenggara/>), sustainability reporting or also commonly known as CSR report is a report containing the company's performance in three aspects: Economic, Environmental and Social. This report is a means for stakeholders to assess the extent to which companies address sustainability issues such as energy saving and conservation, water management, waste management, air pollution and addressing social issues such as the participation of the company in improving the quality of life of local communities. Sustainability reporting is a real form of sustainability accounting that is done by the corporation for public. The implementation of this reporting is not an obligation that requires the corporation to be presented to the public. The report is being potential legitimacy of corporations which is care to the environment or society. Hence, the public will receive sufficient information and appreciate the existence of the corporation in the surrounding community both domestically and worldwide.

Accounting program study graduate profile is an outcome on how the accounting education was implemented. Hence, the learning process can be designed to all kinds of competencies that must be owned by graduate degree in accounting. The formation of competence in degree of accounting must be in accordance with the formulation of learning outcomes and in line with Presidential Regulation No. 8 year of 2012. The formulation stated that learning outcomes described must be matched to the Indonesian National Qualifications Framework level. In formulating the competence of graduate accounting program study an *International Education Standards* has been used that is compiled by *International Accounting Education Standards Boar*. Until this study carried out, Association of Indonesian Accountants-Compartment of Educators Accountant has not been formulating on how should be the standard of accounting education in Indonesia, meaning there is no national standardization yet.

In Act No. 12 year of 2012 section 35, paragraph 1 stated that "higher educational curriculum is set of plans and arrangements regarding the objectives, content and teaching materials as well as the way it is used to guide the implementation of learning activities to achieve it goals." Therefore, to develop curriculum in university, every studies program must refers to National Standards for Higher Education that constitute of intellectual development, noble character, and skills. Since accounting is suitable to that ACT and categorize in applied science which is groups of Science and technology that assessing and explore for human life. Further, it is stated that the National Qualifications Framework is a hierarchy learning outcomes that equalizes outcomes of formal education, non-formal, informal, or work experience as recognition of work competence in accordance with the jobs structure in various sectors. Qualification demands in line with the National Qualifications Framework in level 6 or bachelor graduate which graduates profile must capable to apply his skills and having sufficient mastery in theoretical concepts of knowledge in accounting. The graduate profile is also expected capable to utilize information and data analysis in responsible decision-making toward his work and organization achievement. (Endrotomo, 2012).

To build the learning competence of environmental accounting the complete presentation of sustainability accounting is correlated to variations level of impact disclosure of CSR corporate activities. The information content of sustainability accounting is being market signal in formulating learning competency in environmental accounting based CSR or SRA. Therefore, it formulation of learning competency is lead to presentation practice of sustainability accounting into perspective of stakeholders need to profile of graduate degree in Accounting. According Hadibroto (1990) arising problems in social responsibility accounting is the accounting treatment. Therefore, social responsibility accounting (SRA) is measured in monetary terms, it can be presented in the financial report that include environmental disclosure (environmental costs) and measure environmental performance. Environmental performance that revealed includes environmental dimension, the economic dimension and a social dimension. Zulkifli (2010) declared that awareness and knowledge of accounting educators was relatively low. Further, Zulkifli (2010) added that areas of social and environmental accounting involve ethical issues and education, social and environmental accounting and Das. Sen and Pattanayak (2008) deeply explore these dimensions in learning management accounting. Ahmad and Rahim (2005) has mapped the dimensions area of CSR based on manager awareness that involve consumer / products, employees, community involvement and environmental / energy. This result is more confirm that the first orders of company concern are social dimension, economic and environmental, respectively. Accountants Practitioners based on research results of Islam and Dellaportas (2011) showed that positive attitude towards corporate social

and environmental accounting, although in reality the contribution of accountants cannot be completely proactive unless there is an international intervention.

Based on previous research review, it is important to investigate how the perception of academics about the need to formulate learning achievement toward environmental accounting in CSR or SRA based, including their perceptions to social responsibility accounting knowledge. On the practitioner side, it is a need to know the perception of the company that apply CSR about its requirement to accounting student toward their competency on social responsibility accounting including their knowledge to CSR and SRA based environmental accounting. Thus, the problem in this study could be stated whether there are differences in understanding knowledge among academics and practitioners toward environmental accounting-based corporate social responsibility or social responsibility accounting.

1.1 RESEARCH OBJECTIVES

The study was purposed to know the differences perception toward dimension elements of environmental accounting in CSR or SRA based as material course in learning at accounting program study. The urgency of this research is to provide empirical evidence on how the development of environmental accounting courses CSR based on the perception review of academics and practitioners. The hypothesis of this study: there are differences in perception between academics and practitioners in CSR-based environmental accounting or SRA. The contribution of this research is to provide direction to elevate broadness study of economic dimension, social and environmental as teaching material in environmental accounting CSR or SRA based.

2. LITERATURE REVIEW

2.1 Environmental Accounting

The relevance of the accounting firm's role on social issues is a unique task for accountants: (1) to develop appropriate criteria micro level that can be applied to the company, (2) to design and operate a system of internal accounting which would result in the measurement of corporate social performance routinely available. (Ramanathan, 1976) in Bloom and Elgers (1981: 437) Therefore, the accounting is referred to as social accounting, with the aim to help assess how the level of compliance of a company fulfilling the social contract that has been promised.

The Increased awareness on social responsibility to be a part of the company, this shows that for the use of annual and interim reports to uncover efforts require the involvement of the company accountant also be increased. Most (1977: 324) explains that the disclosure is very widespread in America in relation to the environment, such as conservation and pollution control, the same employee opportunities and things other personnel, product safety, education and community involvement in the project. While in Germany is known as the Social Report into an annual report that describes the contribution the company has made to the economy in the form of payments to suppliers, employees, and government, and the quantification of the benefits received by the employee. So by giving attention to the employees is consistent with the modern picture of the importance of working for the community, both as producer and consumer relationships.

Environmental accounting practices in research Qureshi, Kulshrestha and Tiwari (2012: 85) is indicated by the widespread practice of environmental accounting, social triggered by an increasing focus on the environment, fulfilling the role of a broad accounting, to measure the performance of these environments. Therefore, the implementation of appropriate environmental accounting in India many investigators, discuss the need for accounting standards and framework arrangements. These conditions provide a dynamic of environment awareness towards business reporting on environmental performance.

Conventional financial accounting focuses from transaction between two or more economic entities. Exchange between a company and its social environment practically negligible. Socioeconomic accounting terms proposed by Belkaoui (1981: 248) that is intended to correct the omission is the process of ordering, measuring, and reveal the impact exchange between an enterprise and its social environment. So socioeconomic accounting is an expression of corporate social responsibility and something new for general corporate accountability. Exchange between the company and the community mainly contains the use of social resources. If the company's activities show a depletion of social resources, the results of this so-called social costs, but if the social resources to improve the results of this so-called social benefits. Socio Economic accounting is applied to measure and reveal the costs and benefits to society of production. Thus the need to internalize the social costs and benefits to be determined more relevant results and complete. Application of accounting socioeconomic may require the use of techniques from other disciplines that are relevant, namely the social sciences such as sociology, political science and economics.

Belkaoui describe socioeconomic dimensions of accounting include: national income accounting, evaluation of social programs, the role of accounting in economic development, the development of social indicators, and social audits. Belkaoui (1981: 350-352) suggests there are four arguments that are used in the measurement and disclosure of social performance: (1) social contract, (2) the theory of justice, (3) the needs of

the user, (4) social investment. The social contract is assumed that the organization should act in a way that maximizes social welfare, as if there is a social contract between the organization and the community.

In Law No. 40 of 2007 on Incorporated Companies, Article 1, point 3, that social and environmental responsibility is the commitment of the company separately participate in sustainable economic development to improve the quality of life and environment beneficial for the company, the community, and the community. The provision in the East Java Provincial Regulation No. 4 In 2011, it was stated that corporate social responsibility is a responsibility attached to each company to keep creating relationships harmonious, balanced and in accordance with the environment, values, norms, and culture of the local community. The scope includes the financing of social welfare assistance, compensation for restoration and / or enhancement of environmental functions and spurs economic growth in a community-based quality that is consistent with the programs of the local government. The theory of justice that sets out principles for evaluating laws and institutions from a moral standpoint, the opinion of the concept of fairness which is favorable for social accounting. Judging from the legal and institutional aspects of social accounting is morally reasonable concept. Furthermore, basically the users of financial statements requires social information for revenue allocation decisions, but the shareholders are only thinking conservative dividend might not be in line with such thinking. For the group of ethical investors who put that social investment is social information presented in the annual report, as a basis for making investment decisions.

2.2 Corporate Social Responsibility

CSR has become a consequence companies in America since the 19th century, originally attention only to the shareholders alone. However, after the public policies that governs the social domain explicitly addressed by the company to be more specific. Furthermore, the discussion of CSR developed to the field of management, marketing, and accounting both in the UK, USA, Europe, Canada and other countries. In Indonesia the term CSR is known since the 1990s, but in terms of the government company has been known as the Partnership (the partnership program and community development). Direction of management of CSR is dominant initially voluntary contributions, up to now it is growing more on efforts to improve the capacity of local communities or empowerment. The approach used is a community development that is closer to the concept of empowerment and sustainability development. Therefore, to measure the success of the CSR program is good corporate governance (fairness, transparency, accountability, and responsibility).

CSR is the commitment and the ethical norms of the corporation as a sustainable business entity and corporation become part of the community. The positive and negative externalities were as a result of the utilization of the resources committed by any business entity. The positive externalities of company are a good impact is felt by people around the company, such as employment, improving education, and better health for the community. However, the attention of the business entity is not necessarily the natural environment, so that the negative impact of the so-called negative externalities arising from business activities that may damage the natural environment in which it operates. Firms put the negative externalities of the natural environment tend to not be a serious concern, compared to the effort to achieve high profit and has regard to the needs of society. With the pollution, waste and destruction of forests has negative effects that do not appear in the short term, but in the long run. Therefore, the disaster is experiencing serious problems in the future generations to come. This condition is no longer negotiable for companies that are in today's modern age to be aware, if the company was built with the civilized strategy of corporate social responsibility is a commitment and ethical norms of the company as part of a community, both locally, nationally and internationally. In the ISO 26000 social responsibility CSR has core subjects, namely (1) the good governance of the organization, (2) the practice of workers, (3) the environment, (4) fair operating practices, (5) consumer issues, (6) development and community involvement, (7) human rights. Good corporate governance, meaning the company is not only dealing with the public, but also other stakeholders. The Company shall apply the principles of fairness, transparency, accountability, or responsibility. Practice of the workers, the company indicated that the treatment had noticed the minimum wage so that no action dissatisfaction because of inadequate wages with the demands of life. The neighborhood is a sector that is often overlooked by companies. It is felt to be a problem after a disaster for the human experience. Fair operating practices in question is a fair operating practices in ISO 26000. This means that the anti-corruption, responsible political involvement, fair competition, promoting social responsibility in the value chain, and respect the property rights. Consumer issues, which is to protect the safety and health of consumers, sustainable consumption, consumer services and complaints, consumer data protection and privacy, access to services and education and awareness of consumers.

In Indonesia of the CSR implementation are grouped in company's large and small companies. Large companies are separated into two properties, namely the implementation of voluntary and mandatory, voluntary committed by multinationals and domestic companies. While mandatory conducted by state-owned enterprises and companies that process or related to natural resources. Implementation of this being mandatory regulations stipulated in Law No. 40 of the limited liability company, in chapter 74 verse 1-4. Similarly, in the group of

small and medium enterprises, voluntary and mandatory implementation, mandatory processing is done by the company or related to natural resources. Implementation of CSR is mandatory especially in multinational companies for this include the extractive sector, the genetic sector, manufacturing, and services. Multinational companies have used the GRI guidelines (Global Reporting Initiative) in developing sustainability report. (Kartini, 2009: 27-35)

2.3 Accounting Learning

Science learning in practice more prescription optimal learning strategies or methods that can facilitate the learning process (Degeng, 2013: 4-5). Therefore, the relevant form of learning is done to obtain the competencies students learning experience. Encourage student learning experience changes that have an impact on behavior. Schunk (2012: 5) have identified criteria that learning involves changes in learning, learning to survive longer with time, and learning through experience. Learning involves changes in behavior cannot be observed directly, but is observed through products or the end result. Assessment of learning outcomes is what is spoken, written and performed by students. In a study involving behavioral change in a certain way, with unusual learning a skill, knowledge, beliefs, except with the practice during the learning taking place. Criteria for a long-lasting learning over time, but can also happen to forget. Learning conditions like this can change the behavior of the transient. Similarly, that the criterion of learning gained through experience that is practical and observing others, learning conditions like these cannot be distinguished clearly between process maturity and learning. So in the end someone has the innate perform certain forms of behavior, but the development of a specific behavior depending on the environment.

2.4 The Previous Study

Das, Sen and Pattanayak (2008) examined the perceptions of management students in India on environmental accounting class, which assessed the level of knowledge regarding environmental reporting practices, and the level of usability to merge of concept of environmental accounting in management accounting course syllabus. The findings obtained no significant difference level students' perceptions about the use of merger of the practice of environmental reporting in Management Accounting courses before and after the reform program. This research article is unique in order to understand the perception of the usefulness of knowledge and environmental accounting in regular lectures, which in turn is based on the findings, could be used to develop a framework of environmental accounting course for management students in India. The sample used in the study was 28 students of MBA 3rd semester using simple random sampling. In fact, the participation of students, with different backgrounds, experiences and specialization refreshing because it will provide a broader perspective on environmental issues. Samples taken are students who have the basic concepts of financial accounting, management accounting, and financial management. A number of students mentioned above management accounting class environments offered as a form of intervention, the survey instrument research method, using a Likert scale, and to test the validity of using an expert panel assessment, the coefficient of reliability or consistency was assessed with Cronbach's alpha and found the limit of 0.70 for the three sub-part questionnaires. To obtain an accountant's perception of corporate social and environmental accounting and reporting practices in Bangladesh, has been carried out by Islam and Dellaportas (2011). The study was carried out to members of the Institute of Chartered Accountants in Bangladesh, findings is that accountants have a positive attitude towards corporate social and environmental accounting. However, the role of accountants cannot fully be proactive in the absence of direct intervention by institutional rules and authority in the international arena.

The research of Zulkifli (2010) has the aim to explore the perceptions of accounting educators and insights on social and environmental accounting in Malaysia. Findings are the awareness and knowledge of accounting educators are relatively low, there are three broad areas that include social and environmental accounting: the nature of social and environmental accounting, ethical issues and social and environmental accounting education. Meanwhile, while this is very much research on accounting and reporting of social and environmental disclosures focused on aspects of Malaysia.

Several studies above show that accounting learning environment a positive response in higher education so that it becomes a reference for developing a learning plan, while the perception of practitioners represented by an accountant giving a positive response to environmental accounting. However, accounting educators perception in colleges of social and environmental accounting knowledge is relatively low.

In accordance with the research objectives Ahmad and Rahim (2005) is to explore the awareness of CSR managers, area to be clarified regarding CSR activities include the categories of customer or product, employees, community involvement, and the environment. The research findings showed that the managers do not just believe in CSR activities as a charitable contribution to humanity, but more oriented to a broad group of stakeholders. The group includes employees, customers and society at large. Therefore, the area of CSR is to obtain a high response category of community involvement, employee, or consumer products and the environment. The findings of the order categories with category grouping areas of economic, social and

environmental, it can be concluded that community involvement is a priority social dimension of CSR activities in Malaysia, further demonstrated the economic dimension of the element employees, customers or products, and the last is the environmental dimension.

3. RESEARCH METHOD

The research sample used is selected by meeting the criteria with purposive sampling; sample units are academics and practitioners. The instruments development was the perception of academics and practitioners with research adapting Das, Sen and Pattanayak (2008). The questionnaire was presented in the form of a statement on enclosed questionnaire. The delivery of questionnaire, either directly or through electronic mail, therefore delivery of questionnaires carried out on the existing accounting lecturer at universities in East Java. Respondents professors who filled out a questionnaire derived from the research program of study of at least the rank of accreditation of accounting department is B. Respondents were given the questionnaire are practitioners of the banking industry and the government company. Given that the government company have the obligation is a maximum of two percent of its profit (profit after tax) to be allocated to social and environmental responsibility (Regulation of the Minister of BUMN No. Per-05 / MBU / 2007 on Program Kemitraan dan Bina Lingkungan.

3.1 Measurement of Variables

To determine the level of need-based environmental accounting dimension of CSR or SRA, is done by adapting the research Das, Sen and Pattanayak (2008), Ahmad and Rahim (2005) and Zulkifli (2010), that includes the identification of the dimensions of the economic, social and environmental dimensions.

The first variable is accounting-based environment for CSR and SRA as establishing elements of competence. This variable is a learning-based environmental accounting as a CSR or SRA-establishing elements of competence in accounting students. Variable measurements performed by an instrument items No.1 to 7-based environmental accounting of CSR explored perceptions of academics and practitioners as establishing elements of competency encompasses (1). Vision and mission of the accounting program, (2). To become material in the course of management accounting, (3). To become characterizes competence courses, (4). Accounting information is relevant to the environment and corporate social responsibility, (5). Environmental and social costs of information used in decision-making (6). To improve of competency lecturer in environmental science, sociology, economics, public and natural resources as well as social welfare, (7). To improve of learning resources: Sustainability reporting, ISO 26000, Global Reporting Initiative, Proper Program Company Performance.

The second variable, accounting knowledge-based environment for CSR or SRA. This variable is the extent of knowledge or insight into academics and practitioners about the dimensions of CSR-based environmental accounting or SRA, which include the environmental dimension, the economic dimension and a social dimension (item instrument no. 8 to 17). Measurement of knowledge is done by detailing aspects of CSR-based environmental accounting or SRA encompasses three dimensions: economic, social and environmental. For more details described as follows:

Economy:

- Attention of Management Company
- Attention to workers
- Management of social obligations
- SRA priority concern companies

Social:

- Request for stakeholders
- Public concern about the company

Environment:

- Global Orientation
- Political will of government
- Pressure of competition
- SRA provide environmental concern

All statements in the 17th instrument of perception is a positive assertion, the scale in this study consists of five levels of 1 to 5, the opinion of "strongly agree" score of 5, the opinion "agree" scored 4, the opinion of "hesitation" score 3, opinions "do not agree" scores 2 and think "strongly disagree" score 1.

3.2 Testing Data

Data were analyzed using descriptive and frequency distributions, means will be found to score highest, lowest, and the class interval where the highest frequency, by means of statistical analysis using SPSS 19. The validity

test of instruments was using Spearman's rank correlation, and reliability of instruments using Cronbach Alpha. To test the normality of the data using descriptive statistics, exploratory analysis, and the results of testing the null hypothesis (H_0) that the data are normally distributed, while the alternative hypothesis (H_a) that the data were not normally distributed, given the continuation of hypothesis testing is expected to be normally distributed data.

3.3 Hypothesis Testing

Testing the hypothesis of this study was conducted to determine whether there are differences in perception between academics and practitioners of CSR-based environmental accounting. Analysis techniques to examine the perceptions of academics and practitioners perceptions are test average Independent-Samples t Test. Analysis of the differences in perception between academics and practitioners in order to explore the needs of accounting subjects based environmental or social responsibility CSR accounting (SRA) with the perception of CSR or environmental accounting based SRA as establishing elements of competency and how the knowledge of academics and practitioners in the dimensions of accounting CSR-based environment or SRA.

4. RESULTS

Data collection was done directly and through electronic mail. Accounting lecturers elected to fill out questionnaires this study responded with enthusiasm and good. Lecturers who did not return 14% of the reason bustle, and practitioners who did not return at 28%. Questionnaires were sent to a total of 110 respondents completed and received responses from 86 respondents. The reasons for selecting the sample of academics and practitioners, researchers want to know how their knowledge of environmental accounting based on CSR, is a lecturer in accounting academics have accounting knowledge-based environment for CSR in terms of other social responsibility accounting. Assuming the knowledge obtained through seminars, workshops, and educational themed environmental accounting or accounting sustainability and corporate social responsibility. This consideration is based on that, the lecturers are the main actors in the learning process by having the responsibility to motivate students in active learning.

While the sample is selected practitioners as direct perpetrators of the practice of social and environmental responsibility, which means that the agency or company they work for has been running a program of social and environmental responsibility (CSR). This consideration is based on that in the agency or company has been the dissemination of CSR, so the agency is expected to have the accounting treatment of its CSR program.

Testing instrument research on perceptions of academics and practitioners of CSR or environmental accounting based SRA explored first variable environmental accounting as an element establishing the competence and the second variable accounting knowledge-based environment for CSR or SRA. Testing instruments to test the validity, reliability and normality while to get an idea of how respondents conducted descriptive statistical analysis including frequency analysis and descriptive.

The validity result to indicate the extent to which a measuring instrument is an instrument in the questionnaire that has been done to measure what you want to measure, then by Spearman correlation's rho that overall 17 instruments significantly as a tool to measure the perceptions of the accounting subjects based environmental CSR or SRA. Correlation of each item instrument that reflects the total perception of closeness in shaping perceptions of CSR-based environmental accounting needs or SRA with the results above 50% are summarized in Table 1.

Details of the instruments that have the highest correlation and linear variable environmental accounting as establishing elements of competency are the details of the instrument no. 1 by 63% and the variable accounting knowledge-based environment for CSR or SRA are no details of the instrument. 11 were 70.2%. Similarly, whole grains such instruments are significant as a tool to measure the perceptions of academics and practitioners on the subject of environmental accounting.

Table 1, Spearman's rho correlation above 50%

Variables	No. Instruments	Aspects of perception	Spearman's rho correlation value	Information
CSR-based environmental accounting or SRA as elements establishing competence	1	Environmental accounting	63%	significant
	3	Environmental Accounting courses identifier	58.2%	significant
	4	The formulation of the learning outcomes of Environmental Accounting	58.3%	significant
	7	Lecturers using extensive learning resources	58.2%	significant
Accounting knowledge-based environment CSR or SRA	10	Competitive pressures (environmental dimension)	55.1%	significant
	11	Demand stakeholders (social dimension)	70.2%	significant
	14	SRA attention to the environment (environmental dimension)	54.2%	significant
	16	SRA is a priority enterprise (economic dimension)	52.8%	significant

The analysis showed that the relationship in shaping the perception of the needs of environmental accounting courses down below 50%, but a significant test of the instrument. Based on the analysis of correlation between the two variables indicate that environmental accounting as an element of the overall competence of establishing a relationship to the total value of the items on the perception of 82.3%, and the knowledge-based environmental accounting CSR or SRA has relation to the total value of the items on the perception of 91.6% .

Table 2, Spearman's rho correlation below 50%

Variables	No. Instruments	Aspects of perception	Spearman's rho correlation value	Information
CSR-based environmental accounting or SRA as elements establishing competence	2	The environmental accounting Management Accounting	44.9%	significant
	5	The formulation of the learning outcomes of environmental management accounting	43.5%	significant
	6	Increased competence of lecturers	44.7%	significant
Accounting knowledge-based environment CSR or SRA	8	Global orientation (environmental dimension)	40.9%	significant
	9	Political will of the government (environmental dimension)	23.1%	significant
	12	Attention of corporate management (economic dimension)	40.7%	significant
	13	Attention to workers (economic dimension)	49.6%	significant
	15	Public concern about the company (social dimension)	42.1%	significant

The result of the reliability test shows the Cronbach's alpha of 0.889, which is above the minimum threshold of 0.70. Therefore it can be concluded that the scale of measurement instruments academics and practitioners' perceptions of CSR-based environmental accounting has good reliability.

The descriptive analysis shows that the first variable; CSR or environmental accounting based SRA mean values obtained 24.4, the second variable; CSR-based environmental accounting knowledge or SRA mean values obtained 4.23. Details of the instrument to obtain the mean value above 4.24 includes instrument no.4, no. 5, no. 6, no. 7. Based on the mean value, which has the power to shape the CSR or environmental accounting based SRA as establishing elements of competency are: 1). Access accounting learning environment with mean 4.31, 2). Access learning environment as accounting management accounting environment with a mean value of 4:35, 3). Competence of lecturers with a mean of 4:44, 4). Learning resources with a mean of 4.52. While the average deviation of the data or the standard deviation (SD) of the first variable is equal to 0.181, so the SD is smaller than the mean value of 4.24. That is the fourth instrument with a mean value of 4.24 in the above are representative of the establishment of competency-based environmental accounting CSR or SRA.

The scope of content-based environmental accounting knowledge CSR as learning materials, based on analysis of ten instruments explored in the mean values showed a mean value 4.23. Knowledge is shaped by the

environment in which the first dimension 1). Global orientation with a mean value of 4.66 and 2). Political will of the government and the mean 4:37, 3). Environmental concerns of the mean 4:40 and 4). The social dimension of community concern about the company with a mean value of 4.50. The average deviation of the data or the standard deviation (SD) of the two variables was 0.267, so the SD is smaller than the mean is 4.23. That is the fourth instrument with a mean value above 4.23 is representative of the former accounting knowledge-based environment for CSR or SRA.

Findings of knowledge on environmental accounting or SRA-based CSR obtained the first high-dimensional response of the environment, both social dimension, it is different with the result of Ahmad and Rahim (2005) that managers' awareness of CSR is to consider the behavior of social responsibility. Therefore, this category focused on a category that is socially, economically and environmentally. Conclusions can be drawn that the practice of CSR in Indonesia focusing on environmental and social dimensions, while in the social, economic, and environmental. With the awareness of CSR managers in Malaysia is more dominant in humanitarian or charitable contributions while in Indonesia based on the knowledge possessed by the practitioners who are on the companies that manage CSR more on environmental and social dimensions.

The average yield of respondents who strongly agree and agree with the perception of academics and practitioners of CSR or environmental accounting based SRA was 41.4% of the respondents, academics, practitioners and 37.2%. In developing environmental accounting courses based CSR, that course is competency-establishing academics more approval than the practitioners. While the average response of disagree and strongly disagree are 1.83% and 1.34% of practitioners and academics, and the hesitation of the perception of the average 6.81% of academics and practitioners 4:49%. So in the two groups of respondents respondents academic groups consistently gave more opinions in category strongly agree or agree, disagree or strongly disagree and are hesitant to compare the perceptions of practitioners.

Results of analysis of accounting knowledge-based environment for CSR or SRA average respondents academics and practitioners who agreed or strongly agreed were 43.97% and 40.56%. While the average respondents academics and practitioners who disagreed or strongly disagreed with the 1.74% and 2.91%, while the still undecided 4.32% and 6.49%. Based on the answers to the approval of CSR accounting knowledge-based environment or SRA academics more than practitioners, but the answers did not agree or strongly disagree and undecided respondents answer more practitioners than academic respondents. So the analysis of knowledge is based on respondents' answers to both academics and practitioners regarding the approval of CSR knowledge-based environmental accounting is still more academics.

Development model based environmental accounting subjects or SRA overall CSR based on the results of the analysis showed the average opinion agreed or strongly agreed academics and practitioners are 42.89% and 23.86%. While the average opinion disagreed or strongly disagreed with 1.78% and 1.71%, while the second respondent having doubts is 5.35% and 3.82%, practitioners and academics. Be consistent with the analysis in detail by the above explanation that the approval of the academic needs of the development model based environmental accounting subjects CSR or SRA approval after a review is more than academic practitioners.

However, there is no doubt that academics are average more than practitioners, academics doubt that the highest competency-based environmental accounting subjects or SRA became characterizes CSR Accounting Studies Program at the universities that are in areas where the companies exploiting natural resources, and social responsibility. While the accounting knowledge-based environment for CSR or SRA doubt highest in the company's attention to its employees. The more dubious practitioners on the subject of environmental accounting as an elective establishing competency as a character study of the accounting program. While the accounting knowledge-based environment or SRA CSR practitioners are suspicious of the company's attention to its employees. Thus, both academics and practitioners have the same doubts about the company's responsibility in regard to the workers.

The results of a comparative analysis between groups of respondents indicated that the implementation of environmental accounting today in connection with the extent of the potential company's sustainability report (sustainability reporting). Similarly, the dynamics of corporate social responsibility practices in Indonesia today, and the provisions governing the form of laws and regulations of the central government and local governments participating in the practice. Knowledge-based environmental accounting CSR or SRA is to be meaningful as a course to be offered in accounting courses, therefore it becomes important to know the extent to which the needs of the course as one of the elements to establish competency in accounting. To get an idea of whether there are differences in the perception of academics and practitioners to respond to the needs of accounting subjects based environmental CSR or SRA as learning in college. Similarly, in a comparison test can be known item instrument that strengthens the environmental accounting or SRA-based CSR as an element establishing the competence and knowledge of environmental accounting berbasis CSR or SRA.

Hypothesis testing was performed with parametric tests because the data were normally distributed and the variables are measured on a scale interval. The test data with the Kolmogorov-Smirnov showed that the data came from a normally distributed population at a significance level of 0.194 academics and practitioners of

0.080. Test analysis was performed using independent two-sided t test sample- showed significant variance (homogeneity) with Levene's test for equality of variance $F = 5,825$, $p = 0.018$, meaning that there is a difference of variance in perceptions of accounting academics and practitioners of CSR-based environment or SRA. Empirical data were not homogeneous and thus equal variance assumed no $p = 0.729$ is greater than 0.05. Based on the test results obtained significant differences differ between academics and practitioners found that there are four: 1). Competence Lecturer, 2). Global orientation, 3). Environmental concern, 4). Public concern about the company. While the instrument other items mentioned above is the same opinion among respondents academics and practitioners.

Conclusions drawn from the overall test is to reject the null hypothesis and the alternative hypothesis is accepted. This means that there is no difference in perception between academics and practitioners' perceptions of CSR-based environmental accounting or SRA. The mean value obtained by the findings join that group to agree to a higher academic development model based environmental accounting subjects CSR or SRA. The findings of this study differ from the results of research Zulkifli (2010) stated that awareness and knowledge of accounting educators are relatively low on the social and environmental accounting.

CONCLUSIONS AND RECOMMENDATIONS

Research findings on hypothesis testing showed that there was no difference in the perception of academics and practitioners of CSR-based environmental accounting or SRA. However, academic groups provide higher approval based on average answer agree or strongly agree. Dominant aspect based on the mean value of each instrument to the overall mean value in the variable accounting for the environment as shapers of competency of accounting is learning outcome environmental accounting, environmental management accounting learning achievement, competency lecturer, and extensive learning resources.

While the result was the dominant aspect of the dimensions of CSR-based environmental accounting or SRA by the mean value of each instrument is, the global orientation of the environmental dimension, political will of the government on the environmental dimension, the dimension of environmental concern on environmental and public concern about the company in social dimension.

Suggestions for further research, given that the development of courses related enforcement authority designating new subjects in the curriculum or an elective, for the respondents selected academics should be the head of the study program in accounting and accounting curriculum team. This means before taking a decision to offer elective courses, the organizer of the course have a rational understanding of environmental accounting in accordance with the development and the needs of the practice.

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