
Whistleblowing, Relativism, and Professionalism Mediated By Ethical Sensitivity among Government Auditors

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Abstract:

The revelation of several cases of violations, such as corruption, is inseparable from the role of whistleblowers. Whistleblowers as people who know for sure that there is a violation, such as auditors, are one of the keys in preventing actions that violate the provisions in the preparation of financial statements. Thus, it is very important to know the factors that influence the auditor's intention to do whistleblowing. This study aims to examine the effect of relativism ethical orientation and auditor's professionalism to whistleblowing with ethical sensitivity as a mediator. The novelty of this research is the use of ethical sensitivity as a mediator. The data collection technique in research is a survey method using a questionnaire. The sampling technique uses the census technique (saturated sample). The research sample was all auditors who worked at the North Maluku Province Inspectorate, totaling 40 respondents. The analytical method used in this research is Partial Least Squares (PLS) with a Structural Equation Modeling (SEM) equation model using SmartPLS software. The results of this research found that the relativism ethical orientation and auditor's professionalism have a positive effect to whistleblowing. Meanwhile, Ethical Sensitivity is a mediator in the influence between relativism ethical orientation and auditor professionalism attitudes on auditor intention to whistleblowing.

Keywords: *Intensity Whistleblowing, Relativism Ethical Orientation, Auditor's Professionalism Attitude, Ethical Sensitivity*

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1. Introduction

The development of business complexity and the increasing opening up of business and investment opportunities have caused the risk of fraud in companies and government institutions to increase. One way to reveal accounting violations so that people can restore public trust is by whistle-blowing. Khairiansyah Salman, a former auditor of BPK RI became one of the pioneers in the use of the term whistleblowing in Indonesia. Khairiansyah Salman reported a case of corruption and bribery attempts by one of the KPU commissioners for himself and his team. However, a few days later, Khairiansyah was named as a suspect in bribery of the Ummah Endowment Fund by the Central Jakarta District Attorney's Office. Several other figures, namely Vincentius Amin Sutanto, uncovered the Asian Agri Group tax evasion case. In 2008, Yohanes Waworuntu, former President Director of PT Sarana Rekatama Dinamika, revealed the Ministry of Law and Human Rights (KEMENKUMHAM) procurement scandal for the Legal Entity Administration System (Sisminbakum). Agus Tjondro, a former member of the DPR from the PDIP faction in the case of bribery, to a number of DPR members in the election of Senior Deputy Governor of BI.

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One of factor that influences whistleblowing behavior is the ethical orientation of relativism (Annisaa & Nurlaeli, 2022; Khamainy & Faisol, 2021; Wijana et al., 2022). The ethical orientation of relativism is an attitude of rejection of absolute moral values in directing behavior. In this case, individuals still consider several values from within themselves and the surrounding environment (Priyastiwi, Sriwidharmanely & Fatjriyati, 2020). High relativism tends to ignore principles and lack a sense of responsibility in one's life experience. Suppose an auditor has high levels of relativism. In that case, there is a lower possibility of carrying out whistleblowing actions because auditors tend to carry out unethical behavior and consider whistle-blowing to be a less important action. If the attitude of relativism is lower in an auditor, the higher it will be. Auditors also carry out whistleblowing actions. The results of research conducted by Irjanti (2022), Syamsudin, Goso, & Sahrir (2021), and Effendi & Nuraini (2019) show that the relativism ethical orientation variable has a negative influence on auditors' intentions to carry out whistleblowing actions. Whistleblowing is also influenced by the auditor's professional attitude. Professionalism means that auditors are obliged to carry out their duties with seriousness and accuracy. Auditors desire to maintain their professional membership and avoid ethical violations (Abdullah & Hasma, 2018). Auditors who have high professionalism tend to carry out whistleblowing, and vice versa. Research results from Syamsudin et al (2021); Abdullah and Hasma (2017); Clyde & Tjahjono (2021); Djamal et al. (2019); Khanifah et al. (2019); Mansor et al. (2020); and Taylor & Curtis (2010) show that the professional attitude of auditors influences whistleblowing action intentions.

Ethical sensitivity is the ability to realize the existence of ethical values in a decision. In order to train their sensitivity in terms of ethical considerations, auditors must be able to realize that there are ethical problems in their work, and this sensitivity is the initial stage in the ethical decision making process. Dewi & Dewi (2019), Janitra (2017), and Badrulhuda et al. (2021) show that ethical sensitivity influences the intention to carry out whistleblowing. Auditors who have high relativism will reduce their ethical sensitivity. Low ethical sensitivity can influence the decline in auditors' intentions to carry out whistleblowing. If the auditor's ethical sensitivity is higher, the higher their tendency to consider whistle-blowing to be something important that, the higher the intention to carry out whistleblowing. In this case, ethical sensitivity mediates the influence between the ethical orientation of relativism and the intention to carry out whistleblowing.

Meanwhile, ethical sensitivity is also thought to be a mediator in the influence of the auditor's professional attitude on the auditor's intention to carry out whistleblowing. Auditors with a high level of professionalism will prioritize professional interests so that they are more sensitive when faced with ethical situations, and this can trigger auditors to carry out whistleblowing. Thus, ethical sensitivity mediates the influence of the auditor's professional attitude on the intention to carry out whistleblowing.

2. Theoretical Background

Theory of Planned Behavior

According to the TPB, behavioral are determined by three factors: attitude toward behavior, subjective norm concerning the behavior, and perceived behavior control. In the current formulation of the theory, a favorable attitude and a supportive subjective norm provide the motivation to engage in the behavior but a concrete intention to do so is formed only when perceived control over the behavior is sufficiently strong (Ajzen, 2020).

The first is an attitude towards the behavior, which is an individual's positive or negative evaluation regarding their performance in certain behaviors. Second, subjective norms are individual perceptions about certain behaviors that are influenced by the assessments of significant others. Third is perceived behavioral control, which is the ease or difficulty of carrying out certain behaviors (Abdullah & Hasma, 2018). The theoretical explanation regarding the Theory of Planned Behavior explains that behavior carried out by individuals arises because of the intention to behave. TPB proves that interest (intention) is more accurate in predicting actual behavior and can also be a proxy that connects attitudes and actual behavior (Ajzen & Madden, 1986; Armitage & Conner, 2001; Godin & Kok, 1996; Hagger et al., 2022; Rich et al., 2015). The TPB concept states that an individual's intention toward behavior or action is influenced by three factors, namely attitude toward behavior, subjective norms, and perceived behavioral control. The act of whistleblowing can be seen as planned behavior because this action depends on the planned intention of a whistle-blower to carry out whistleblowing.

The Effect of Relativism Ethical Orientation on Whistleblowing

Relativism is an ethical orientation that refers to the rejection of universal or absolute moral principles (rules); an auditor who is a relativist tends to reject universal moral principles, including the role of professional organizations as a guide to action. Auditors with low relativism view whistle-blowing as unimportant so they have a tendency not to take whistleblowing (Alleyne et al., 2013). **Relativism Ethical Orientation** is an action that can be said to be ethical or not, right or wrong, which depends on society's views (Basri, Riarni & Azlina, 2020). If an auditor has high levels of relativism, the lower the possibility of carrying out whistle-blowing actions because auditors tend to carry out unethical behavior and consider whistle-blowing to be a less important action, and conversely, the lower the relativism attitude in an auditor, the higher There is also a high rate of auditors carrying out whistleblowing actions. The research results presented by Irjanti (2022); Puspitosari (2019); dan Syamsuddin (2021) show that the ethical orientation of relativism has a negative effect on auditors' intentions to carry out whistleblowing.

The Effect of Auditor Professionalism on Whistle-blowing

Auditor professionalism has several meanings, including that an expert has certain qualifications, is experienced in accordance with his field of expertise, or receives compensation for his expertise. However, it is not uncommon for a professional auditor to be responsible for the company's failures. With increasingly widespread acts of fraud, the professionalism of auditors is necessary to uncover these acts of fraud. The level of auditor professionalism determines the intensity of whistleblowing. Experienced auditors usually have a high level of professional commitment compared to auditors who have yet to gain experience (Ibrahim, 2019; Bol et al., 2018; Gendron et al., 2006; Kwon & Banks, 2004). The relationship between the Theory of Planned Behavior and an individual's professional attitude is when a person knows what should be done, plans, and decides what steps to take; in this case, this is the intention to carry out whistleblowing. Individuals who have high professionalism tend to report violations in the organization either as a means of protecting their own profession or eradicating violations in the public interest. The higher the professionalism, the higher it will be to consider that whistleblowing is an important thing (Kusumawardani & Sari, 2021; Hardi, et. al., 2021; Su'un, et. al., 2020).

Moreover, when the person accepts the goals that exist in the place where he carries out his profession, auditors with high professional commitment will behave in harmony with the public interest, tend to act in accordance with their professional code of ethics, and will not damage their professionalism. Thus, auditors who have a high professional attitude will show a higher level of whistleblowing actions. If an auditor has a low professional attitude, the auditor tends to be less likely to carry out whistleblowing actions. The results of research conducted by Abdullah & Hasma (2017), Syamsudin, Goso, & Sahrir (2021), Ibrahim (2021), and Dewi & Dewi (2019) show that the auditor's professional attitude has a positive effect on a person's intention to carry out whistleblowing actions.

Ethical Sensitivity Mediates the Effect of Relativism Ethical Orientation on Whistle-blowing

Relationvism shows the behavior of rejection of the absolute moral rules that govern existing individual behavior, an attitude of rejection of absolute values in directing ethical behavior (Forsyth, 1980; Beebe, 2010; Galat & Guzon, 2022; Lafollette, 1991; and Newman & Relativism, 2020). Relativism shows that there is no ethical point of view that can be clearly defined because every individual has a diverse and broad point of view on ethics. Auditors who have high relativism when they face ethical situations mean they accept explanations from various perspectives without considering moral values. They will continue to maintain the truth and logic of an argument even though it conflicts with moral values, so auditors who have a high ethical relativism orientation will reduce their ethical sensitivity. Research results of Sutiarsih, Herawati & Sinarwati (2014) Dewi, Ramantha & Rasmini (2015), and Karakoc (2016) shows more detailed results related to the ethical orientation variable that the level of relativism is negatively related to ethical sensitivity.

Furthermore, *ethical sensitivity* is defined as the way people are aware of the appropriate occurrence of situations and identify the consequences of the case on

others. This is because decisions often have consequences for other parties, and the willingness to choose options often has big risks. The individual's sensitivity can influence an auditor's ability in relation to the intention to carry out whistle-blowing; ethical sensitivity is a factor in carrying out whistle-blowing, where when auditors find errors or fraud in an organization how much consideration they have to reveal errors or fraud. Accordingly, the higher the ethical sensitivity, the higher the consideration for whistleblowing (Badrulhuda et al., 2021). Muhammad, et al. (2020); Chen & Lai (2014); and Valentine & Godkin (2019) researched the influence of ethical sensitivity on whistleblowing intention and showed the results that ethical sensitivity had a positive influence on whistleblowing intention. From this description, there is an indirect influence between the ethical orientation of relativism and whistle-blowing action intentions through ethical sensitivity.

3. Methodology

Conceptual Framework

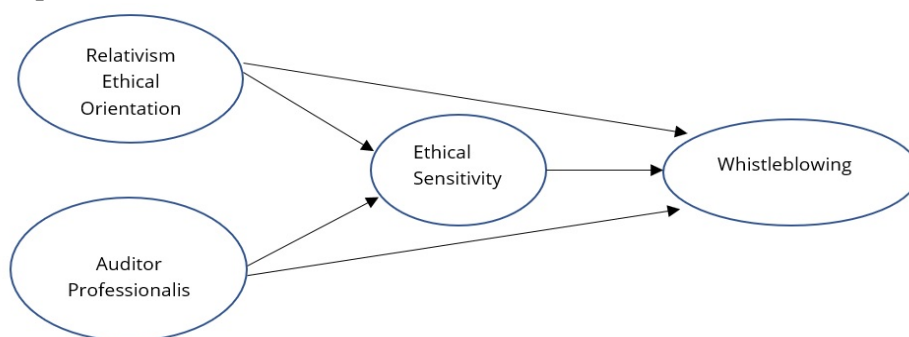


Figure 1. Conceptual Framework

Population and Sample

The population in this study were all auditors who worked at the North Maluku Province Inspectorate office with a population of 40 auditors. The sampling method uses a saturated sampling method, so that the sample covers the entire population, namely 40 auditors who work at the Inspectorate office. The data collection method is a survey method using a questionnaire.

Data Analysis Techniques

The analytical method used is *Partial Least Squares (PLS)* with a Structural Equation Modeling (SEM) equation model using SmartPLS software as follows.

$$SE = \alpha + \beta_1 OER + \beta_2 SPA + e \dots\dots (Equation 1)$$

$$WB = \alpha + \beta_1 OER + \beta_2 SPA + \beta_3 SE + e \dots\dots (Equation 2)$$

Description: WB : Whistle-blowing Action Intention

OERs : Ethical Orientation of Relativism

SPA : Auditor's Professional Attitude

SE : Ethical Sensitivity

α : Constant

$\beta_1 - \beta_3$: Regression coefficient

e :Error

4. Empirical Findings/Result

Validity Test Results

The results of the Average Variance Extracted analysis in table 1 show that the variables used in this study have met the requirements for convergent validity based on AVE analysis which is more than 0.5.

Table 1. Results of Convergent Validity Analysis

Variable	Average Variance Extracted
Relativism Ethical Orientation	0.852
Ethical Sensitivity	0.607
Auditor Professionalism	0.646
Whistle-blowing	0.773

Source: Data Processed by Researchers, 2023

Discriminant validity can be seen from the Heteroit-Monotrait Ration (HTMT) approach, a good value is 0.85, the threshold value is still acceptable if <0.90, so if HTMT exceeds 0.90, it is less able to show discriminant validity (Henseler et al., 2015).

Table 2. Results of Discriminant Validity Analysis

Variable	OERs	S.E	SPA	WB
OERs				
S.E	0.488			
SPA	0.155	0.506		
WB	0.674	0.811	0.710	

Source: Data Processed by Researchers, 2023

Reliability Test Results

The results of the loading factor analysis prove that each indicator used to measure the variables in this research is reliable and dependable because it has a value of more than 0.6.

Table 3. Results of Indicator Reliability Analysis

Table 5: Results of Indicator Reliability Analysis							
Ethical Sensitivity	Relativism			Auditor's Professional Attitude		Whistleblowing	
		Ethical Orientation					
M1	0.773	X1.1	0.943	X2.1	0.762	Y1	0.841
M2	0.786	X1.2	0.929	X2.2	0.833	Y2	0.904
M3	0.768	X1.3	0.948	X2.3	0.832	Y3	0.904
M4	0.751	X1.4	0.901	X2.4	0.825	Y4	0.926
M5	0.815	X1.5	0.891	X2.5	0.761	Y5	0.814

Source: Data Processed by Researchers, 2023

The results of the composite reliability analysis show that the indicators used to measure the variables in this research are reliable and dependable because they have a value greater than 0.6.

Table 4. Results of Internal Consistency Analysis

Variable	Composite Reliability
OERs	0.966
S.E	0.885
SPA	0.901
WB	0.944

Source: Data Processed by Researchers, 2023

Multicollinearity Test Results

Based on the test results, there is no multicollinearity between the independent variables because they have a VIF value of less than 5.

Table 5. Multicollinearity Analysis Results

Variable	Mark	Information
WB = f {OER, SPA, SE} OER SPA	1,262 1,270	No multicollinearity
SE	1,570	No multicollinearity
		No multicollinearity
SE = f {OER, SPA} OER SPA	1,020 1,020	No multicollinearity
		No multicollinearity

Source: Data Processed by Researchers, 2023

Determination Coefficient Analysis Test Results (R2)

Based on the results of the r-square analysis in Table 6, there is an adjusted r-square value of 0.329, which explains that 32.9% of the Ethical Sensitivity variable can be explained by the Relativism, Ethical Orientation, and Auditor Professional Attitude variables. The remaining 67.1% can be explained by other variables not examined in this study. Then, there is an adjusted r-square value of 0.789, which explains that 78.9% of the Whistleblowing variable can be explained by the Relativism Ethical Orientation, Auditor Professional Attitude, and Ethical Sensitivity variables. The remaining 21.1% can be explained by other variables not examined in this study.

Table 6. Results of Determination Coefficient Analysis

Variable	Adjusted R-Square
Ethical Sensitivity	32.9%
Whistleblowing	78.9%

Source: Data Processed by Researchers, 2023

Hypothesis Test Results

The results of the hypothesis test can be seen based on the bootstrapping results in Figure 2 and the path coefficient value in Figure 7 below.

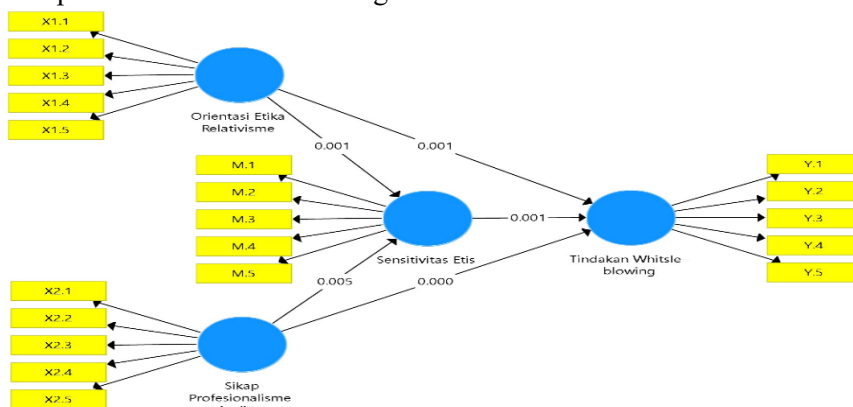


Figure 2. Inner Model Test Results

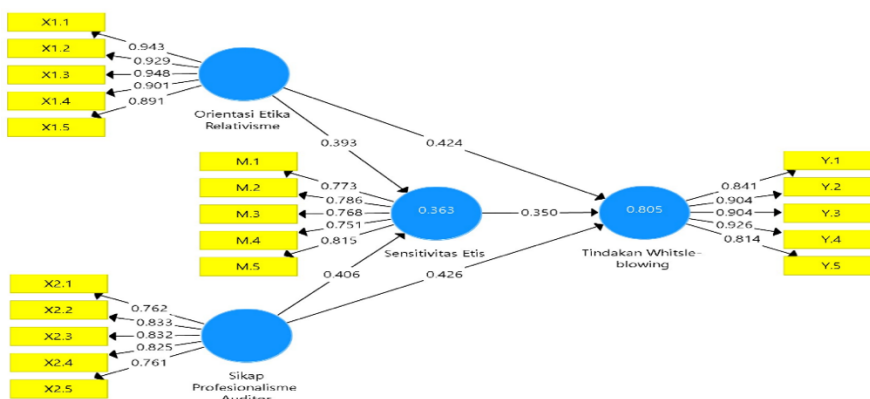


Figure 3. Results of Path Coefficient Analysis

Table 7. Results of Direct and Indirect Influence Analysis

Variable	Original Sample (O)	T-Statistics	P Value	Information
Direct Influence:				
Relativism Ethical Orientation→Whistle-blowing	0.424	3,462	0.001	Significant
Auditor Professionalism→Whistle-blowing	0.426	4,334	0,000	Significant
Relativism Ethical Orientation→Ethical Sensitivity	0.393	3,497	0.001	Significant
Auditor Professionalism →Ethical Sensitivity	0.406	2,853	0.005	Significant
Ethical Sensitivity→Whistle-blowing action	0.350	3,195	0.001	Significant
Indirect Influence:				
Relativism Ethical Orientation→Ethical Sensitivity→Whistle-blowing	0.137	1,987	0.047	Significant
Auditor Professionalism→Ethical Sensitivity→Whistle-blowing	0.142	2,196	0.029	Significant

Source: Data Processed by Researchers, 2023

Based on Table 7, it is known that the p-value of the direct effect of Relativism Ethical Orientation on Whistleblowing is 0.001. The p-value is $0.001 < 0.05$; this means that Relativism Ethical Orientation to the effect whistleblowing. So it can be concluded that hypothesis 1 in this study, which states that Relativism Ethical Orientation influences Whistleblowing, is accepted. However, the coefficient value of 0.424 indicates that Relativism Ethical Orientation influences Whistleblowing Actions in a positive direction. Meanwhile, the p-value of the direct influence of the Auditor's Professionalism on Whistleblowing Actions is 0.000. The p-value is $0.000 < 0.05$; this means that there is a significant influence of the Auditor's Professionalism on Whistleblowing. The coefficient value of 0.426 indicates that the Auditor's Professionalism influences Whistleblowing in a positive direction. Hypothesis 2 in this study, states that the Auditor's professional attitude influences Whistleblowing, is accepted.

Based on Table 7, it is known that the indirect influence of Ethical Orientation Relativism on Whistleblowing Actions has a coefficient of 0.317 with a p-value of $0.047 < 0.05$, so it can be concluded that hypothesis 3 in this study states that Ethical Sensitivity mediates the influence of Relativism Ethical Orientation on Whistleblowing, is accepted. Meanwhile, the indirect influence of the Auditor's Professionalism on Whistleblowing has a coefficient value of 0.142 with a p-value of $0.029 < 0.05$, so it can be concluded that hypothesis 4 in this study states that Ethical Sensitivity mediates the influence of the Auditor's Professionalism on Whistleblowing.

5. Discussion

The results of hypothesis testing found that the Ethical Orientation of Relativism has an positive effect on whistleblowing. The higher relativistic ethical orientation of the auditor, the higher the ethical judgment produced. Individuals oriented to relativist ethics view an action by considering the views of others around them. The more relativistic a person is, the greater his dependence on the environment and the situation around him in interpreting the ethical actions he will perform. It can be concluded that the Inspectorate General of North Maluku Province has instilled the value of integrity in the work environment so that every employee has awareness of the importance of whistleblowing. Given that the Inspectorate General of North Maluku Province is one of the pioneers in whistleblowing socialization, they have instilled the value of integrity in the work environment so that all staff are very aware of the importance of whistleblowing (Annisaa and Nurlaeli, 2022).

The results of this study failed to support the theory of planned behavior. Based on attitude toward the behavior, Individuals who adopt an ethical relativism perspective may view whistleblowing as an action that is not always justified or necessary, depending on the situation. This perspective can diminish their willingness to report misconduct (Chiu & Chen, 2020).

This study also found that the Auditor's Professionalism Attitude has a positive effect on the intention to whistleblowing. The professional attitude possessed by an Auditor arises because of the inclusion of values and standards that are in accordance with applicable professional standards so that the individual can act professionally when facing ethical conditions. Individuals who have a high attitude of professionalism have a dedication to their profession so that they will prevent or take corrective action if they know fraud, or unethical actions have occurred. These corrective and preventive actions then encourage individuals to carry out whistleblowing actions (Khairunnisa, Hizazi, and Tiswiyanti, 2023).

The results of this study found that Ethical Sensitivity mediates the influence of Relativism Ethical Orientation on the intention to carry out whistleblowing actions. Auditors who have an ethical orientation to relativism believe that individuals and groups have different ethical views, so there is no one absolute correct ethical standard. In this case, they tend to view an action as ethical or unethical, right or wrong depending on the ethical views prevailing in the society in which he belongs, so they can't easily detect the existence of ethical problems. In this case, its ethical sensitivity decreases. Sensitivity can be explained a condition in which a person becomes aware of ethical issues. Auditors who have high ethical sensitivity can easily detect ethical problems (Anjarwati, Purwanti and Heliantono, 2022). Auditors who have low ethical sensitivity tend to ignore ethical issues so that whistleblowing is not important.

The results of this study found that Ethical Sensitivity mediates the influence of Auditor Professionalism on the intention to carry out whistleblowing actions. An auditor with a high professional attitude is expected to be more sensitive to ethical situations and conditions. Auditors with high sensitivity tend to consider it necessary to take corrective or preventive action against unethical things so it is necessary to whistleblowing.

6. Conclusions

Based on the results of the analysis of the level of health at KSP Kopdit Pintu Air in This study concluded that Corporate Social Responsibility (CSR) has a positive effect on socio-economic development in Indonesia. The results show that investment in CSR can have a very positive impact on socio-economic progress in this country. Environment, Social, Governance (ESG) also has a significant influence on socio-economic development in Indonesia. Investments in environmental, social, and good governance (ESG) practices are considered more important than simply focusing on maximizing firm value. This indicates that investors tend to see ESG as a factor that influences their decisions. ESG disclosure by companies is still voluntary and difficult to verify by investors. This raises the need to further monitor and supervise the implementation of ESG so that it runs well. Therefore, companies need to pay attention to both CSR and ESG to achieve sustainable socio-economic development.

In the Indonesian context, socio-economic development can be a solution to many of the nation's educational and economic problems. There is potential for companies not to fully invest in ESG, which may reduce its positive impact on the company and socio-economic development. The research also cautions that greater attention should be paid to the performance of non-state-owned enterprises and environmentally insensitive companies in the context of ESG. Thus, the main conclusion is that both CSR and ESG have a positive impact on socioeconomic development in Indonesia, and companies need to be more serious in implementing these practices to achieve better ecological and social outcomes in the country.

This study also provides benefits and knowledge about the importance of CSR and ESG by companies for the welfare of the community. This research is still not perfect and must be improved, especially in reviewing and comparing CSR and ESG directly to the affected communities, so that it can be an evaluation of the company so that the community does not experience social and economic inequality.

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