SUSTAINABILITY CORPORATE SOCIAL RESPONSIBILITY REVIEWED FROM COMPLIANCE THEORY

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Abstract
The rate of work accidents in Indonesia is still relatively high, with the number continuing to increase every year. The research aims to minimize the rate of work accidents in property and real estate sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period. The study uses a quantitative method using a multiple linear regression approach to analyze the relationship between Corporate Social Responsibility (CSR) and compliance with compliance theory in Indonesia. The results of the study show that there is no significant influence between Company Growth on Compliance Theory. On the other hand, personal protective equipment has a significant effect on the theory of compliance. The discovery provides a view to the company's management to understand and emphasize the importance of using Personal Protective Equipment to maintain occupational safety and security.

Keywords: Corporate Social Responsibility (CSR), Compliance Theory, Sustainability, Personal Protective Equipment, Work Accidents

1. Introduction

Financial Services Authority (OJK) Regulation Number 51/POJK.03/2017 requires Financial Services Institutions, Issuers, and Public Companies to apply sustainable finance principles in company operations. This regulation includes the obligation to prepare a Sustainable Finance Action Plan (RAKB), submit a Sustainability Report that includes social and environmental responsibility, and establish criteria and categories of sustainable business activities. This aims to encourage transparency and corporate responsibility in supporting environmental and social sustainability.

Job Creation Law Number 11 of 2020 is considered to be able to increase competitiveness and the quality of the workforce. The latest change related to the Work Accident Law in Indonesia is Government Regulation (PP) Number 49 of 2023 concerning the implementation of the work accident insurance and death insurance program. This PP was established to provide better social security for workers and laborers, as well as to increase their protection from socioeconomic risks, both at work and in a situation of termination of employment. This regulation is the second amendment to Government Regulation Number 44 of 2015. The regulation came into effect on February 2, 2024 (Go Id Regulation, 2023).

Based on the Regulation of the Minister of Manpower and Transmigration of the Republic of Indonesia Number PER.08/MEN/V/2010, personal protective equipment (PPE) is equipment designed to protect a person's body from potential hazards in the workplace. According to the latest estimates from the International Labour Organization (ILO), every year there are 2.78 million workers who die due to work-related accidents and diseases. Most of these deaths, 2.4 million (86.3%), were caused by occupational diseases, while about 380,000 (13.7%) were caused by occupational accidents. Every

year, there are almost a thousand times more non-fatal work accidents than fatal ones. It is estimated that 374 million workers experience non-fatal accidents each year, which often have a serious impact on their ability to earn an income (Jayanti et al. 2023). In Indonesia, throughout 2023, 370,747 cases of work accidents were recorded from various sectors. Among them, 19,921 cases involved workers who were not wage recipients (BPU). Based on BPJS Employment data, the most accidents occurred in West Java with 66,029 cases, while West Sulawesi recorded the lowest number of work accidents, namely 85 cases (Basri et al., 2021).

Workplace accidents have become more frequent in recent years, as evidenced by the increase in Work Accident Insurance (JKK) and Death Insurance (JKM) claims reported to BPJS Ketenagakerjaan. JKK and JKM claims continue to show a significant spike from 2019 to November 2023. "Over the past 5 years, the claims of JKK and JKM have increased on average. The increase in the total number of participants in the social security program also affects the total claims paid. In addition to the Covid-19 pandemic, it is an important factor that worsens the JKM claim situation," said Deputy for Communication of BPJS Employment, Oni Marbun. Based on BPJS Employment data, JKK claims in 2019 were recorded at 182,835 cases. The total continues to grow, to 221,740 claims in 2020 and 234,370 claims in 2021. In 2022, JKK claims increased again to 297,725, and in January-November 2023, the total number of claims has reached 360,635 cases. Most of these claims come from companies and the plantation sector. An increase was also seen in JKM claims, which in 2019 recorded 31,324 cases, then rose to 32,094 claims in 2020 and 104,769 claims in 2021. In 2022, JKM claims decreased slightly to 103,349, but in 2023, these claims jumped to 121,531 cases until November. (Caroline et al., 2021)

BPJS Employment has paid JKK claims for 360,000 cases with a total of IDR 2.79 billion as of November 30, 2023. In addition, JKM claims that have been paid reached 121,000 cases with a total of IDR 2.94 billion in the same period. To overcome the increasing number of work accidents, the government plans to propose a revision to Law No. 1 of 1970 regarding Occupational Safety. "We assess that the current Occupational Safety Law is obsolete and no longer in accordance with current needs. Therefore, we propose the formation of a team to carry out revisions, which involve relevant ministries and institutions," said the government. (Noor, 2023)

Law Number 14 of 1969 Article 9 stipulates that every worker has the right to receive protection in terms of safety, health, decency, as well as moral maintenance and treatment in accordance with human dignity and religious teachings. In the case of Personal Protective Equipment (PPE), the obligations of administrators and workers are regulated in Articles 9 and 12 of Law No. 1 of 1970 concerning Occupational Safety. Article 9 Paragraph 1 states that the management is obliged to show and explain to the new workforce about the protective equipment needed for the worker. Article 12 Sub-c emphasizes that the laws and regulations governing the obligation of workers to wear PPE have been determined. The same article also gives workers the right to object to work that does not meet occupational health and safety standards, and does not provide required PPE, unless there are other provisions that can be accounted for by the authorities (Ridho, 2022).
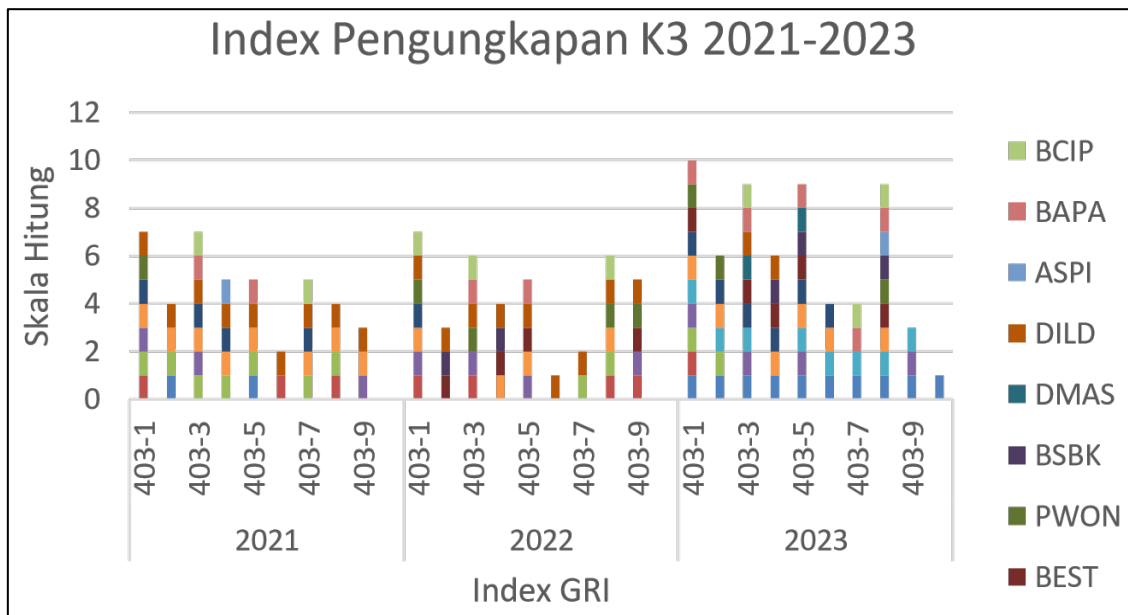
Figure 1. Results of the pre-survey K3 Disclosure
Source: Data processed 2024

In Figure 1.1, the results of the pre-survey in this study are annual report data with the Global Reporting Initiative (GRI) guidelines, showing that the disclosure of work accidents in Indonesia in 2021 was only 4.2 percent and decreased in 2022, which was 3.9 percent, then in 2023 it increased again to 6.1 percent. The percentage of disclosure is seen from the disclosure of work accidents carried out by the company compared to the total disclosure referring to the 3-year GRI index. Besides that, there are still many who do not care about the safety of workers so that there are many work accidents in the company, for example the case of several companies in Indonesia, namely on January 10, 2023, 2 PT Timah Tbk workers died after being buried by a landslide in Rindik Village, Toboali District, South Bangka Regency, Bangka Belitung. Responding to the incident, the company, represented by the Head of Public Relations of PT Timah, Anggi Siahaan, stated that they would continue to improve and strengthen the implementation of occupational health and safety (K3) policies in every aspect of the company's operations (Rosya et al. 2024).

The results of the research that have been carried out are related to the variables of personal protective equipment with Corporate Social Responsibility (CSR), namely the results of research conducted by (Lukito & Andrini, 2022); (Maslina et al, 2021); (Isdiyarti et al, 2022) with the results of personal protective equipment having a significant effect on CSR. Meanwhile, a study conducted by (Adha & T, 2022) states that personal protective equipment has no effect on Corporate Social Responsibility. Then the results of research on corporate growth on CSR conducted by (Hunafah et al, 2022) stated that company growth has an effect on CSR. However, a different opinion was put forward by (Korniasari & Adi, 2021) stating that company growth has no effect on CSR. The results of research related to media exposure are still inconsistent because (Rohmah et al, 2024) state that there is a significant positive influence of media exposure on CSR whereas, (Fakhrian et al, 2024) say that there is no significant influence of media exposure on CSR.

The novelty of the study lies in the addition of a new variable, namely personal protective equipment (PPE), which is measured based on the Regulation of the Minister of Manpower and Transmigration No. 8 of 2010. This regulation states that companies

are obliged to provide various types of PPE, such as head protection, ear protection, protective clothing, eye and face protection, hand protection, foot protection, respiratory protection and its equipment, individual fall protection equipment, and buoys. This study differs from other studies that use unrelated variables. The focus of this research is on the influence of PPE use and company growth on the disclosure of occupational health and safety in companies (Employment, 2023).

Previous research conducted by (Widodo & Dwinanda, 2020) identified potential hazards and assessed the level of activity risk using the Job Safety Analysis (JSA) method. Risk assessments are carried out taking into account the severity and likelihood of hazards. Control measures are organized based on assessment codes and hazard priorities, with six types of work/activities to be analyzed. The job with the highest risk value is the Core Cutting operator, which includes the mother core cut, with a risk value of 300. This indicates that if the work is included in the priority 1 category, it means that mitigation measures need to be taken so that the risk can be lowered to a more acceptable level and improvements must be made immediately.

The theory of compliance was used in this study to test the variables of Company Growth and PPE Completeness to work accidents. This theory explains the company's obligation to comply with regulations and norms related to social and environmental responsibility. In Indonesia, regulations on CSR are regulated in Law No. 40 of 2007, requiring companies in the natural resources sector to carry out social and environmental responsibilities. This compliance not only reflects legal compliance, but also shows the company's commitment to sustainability principles and business ethics (Susanty, 2022).

2. Theoretical Background
2.1 Compliance Theory
The Compliance Theory proposed by Stanley Milgram in 1963 (Wijayanti et al, 2022) explains how a person can obey orders or rules that have been set. In sociology, there are two main perspectives explaining compliance with the law, which are instrumental perspectives and normative perspectives. The instrumental perspective assumes that individuals obey rules or orders due to personal interests or benefits obtained, focusing on the consequences resulting from such behavior. In contrast, the normative perspective sees obedience as an act driven by moral values and social obligations, in which individuals follow the rules because they are considered ethically right, even though there is no direct or contrary personal benefit to the individual's interests.

The theory of obedience is rooted in the term obedience refers to the attitude of submission and discipline in following orders or rules, as explained in the General Dictionary of the Indonesian Language. Obedience refers to an individual's readiness to follow established teachings, rules, or provisions. The compliance assessment emphasizes more on the extent to which a person carries out activities in accordance with applicable policies, regulations, and laws. However, there is a difference with propriety, which has more to do with the wisdom of the leader in making decisions. A violation of propriety does not necessarily mean a violation of compliance. In this case, compliance measures whether a particular individual or party follows the procedures and rules set by the competent authority to ensure the action taken is in accordance with the applicable provisions.

Tyler (1990) has 2 main perspectives when understanding compliance with the law, namely the normative perspective and the instrumental perspective. The instrumental perspective assumes that obedience is driven by self-interest, where a person follows the

rules because they see the benefits or positive consequences of the action. Instead, the normative perspective emphasizes the moral aspect, where individuals obey the law because they believe that it conforms to the norms they adhere to, even though it may be contrary to personal interests. Normative commitment is made up of two forms through personal morality, which means obedience is based on the belief that law is a moral obligation, and through legitimacy, which means obedience arises from recognition of legitimate authority in setting rules and regulating behavior. Therefore, compliance with the law is not only influenced by personal interests, but also by moral awareness and recognition of the legitimacy of legal authority (Muliyah et al. 2020).

2.2 Work accidents

Corporate Social Responsibility (CSR) related to work accidents refers to the company's commitment to act ethically and responsibly in creating a safe work environment for employees. CSR includes a company's efforts to minimize the risk of accidents by identifying potential hazards, providing adequate safety training, and implementing safe technologies and procedures. The company focuses not only on economic profits, but also on the well-being of employees and the surrounding community. The implementation of CSR in this context shows that companies play an active role in improving occupational safety and health, as well as contributing to sustainable social development. (Wicaksono et al. 2021)

Occupational safety has a very crucial value for the company, because it is the key to improving the company's image in terms of K3 (Occupational Health and Safety). One of the steps to improve occupational safety and health is by providing personal protective equipment to workers who work in hazardous environments. Work accidents do not occur without cause; There are 2 main groups of causes of accidents. The first group is mechanical and environmental factors, including everything other than human factors. The second group is the human factor itself which is the main cause of accidents. Research shows that about 85% of work accidents are caused by human factors.

2.3 Personal Protective Equipment

OSHA (Occupational Safety and Health Administration) defines personal protective equipment (PPE) as equipment designed to protect workers from injury or illness that may occur due to contact with workplace hazards, including biological, physical, chemical, mechanical, radiation, electrical and various other hazards. (Astuti & Aminah, 2023)

Gide, (2020), explained that personal protective equipment (PPE) consists of various types designed to protect workers from potential dangers in the workplace, by isolating the body from existing risks. Depending on the area of the body that needs to be protected, various types of personal protective equipment (PPE) are used, including: (a) Head protection is intended to protect the head from risks such as being pinched on a rotating machine, falling objects, impact of sharp or hard objects, contact with chemicals and heat from the sun. (b) Eye protection to protect the eyes from hazards such as chemical splashes, exposure to irritating dust, gases or vapors, electronic wave radiation and collisions with hard objects. (c) Protective clothing, functions to protect the body from extreme temperatures, sparks, or chemical liquids. Protective clothing can be in the form of an apron that covers part of the body or overalls that cover the entire body, and the material can be made of dril, PVC plastic, asbestos, leather, rubber, or aluminum-coated fabric.

2.4 Company Growth (PP)

Company growth in the study is defined as a comparison between the company's current assets which are subtracted by the previous year's assets, then divided by the company's assets last year, and the result is multiplied by 100 percent. This company's asset growth ratio is used as a measure to assess the company's growth, where an increase in the company's assets indicates an improvement in the company's performance. This measurement was chosen because asset changes reflect how well the company is growing year over year.

2.5 Media Exposure

Media Exposure is an Occupational Safety and Health Disclosure in the company's annual report (Alfarizi, 2015). Media exposure in this study was defined by looking at whether the company reported work accidents on the website or not. The media has a very important role to communicate information to the public. The Media Exposure variable is measured by giving a score of 0 if it does not report on the company's website and giving a value of 1 if the company reports a work accident.

2.6 PPE Completeness (PPE)

Completeness of Personal Protective Equipment (PPE) is a mandatory equipment used by workers when working to protect the safety of themselves and those around them, as stipulated in the Regulation of the Minister of Manpower and Transmigration No. Per.08/Men/VII/2010. The completeness of Personal Protective Equipment (PPE) in the study is defined as the Completeness Ratio of PPE. The PPE Completeness Ratio is a comparison of the amount of PPE disclosed in the annual report per period by the company divided by the total amount of PPE according to the regulations/SNI multiplied by 100.00 percent. PPE is equipment used to protect workers by isolating the body from various possible hazards in the workplace, to maintain health and safety during work.

The completeness of Personal Protective Equipment (PPE) according to the Indonesian National Standard (SNI) is: head protection, ear protection, hand protection, eye and face protection, respiratory protection and equipment, and foot protection. PPE completeness is measured by the PPE Completeness ratio. The PPE Completeness Ratio is measured by the Comparison of the Number of PPE Disclosed in the annual report by the company divided by the amount of PPE according to the regulations/SNI multiplied by 100.00 percent.

2.7 Hypothesis Development
2.7.1 The Influence of Corporate Growth on CSR

Company growth can be understood as the level of development measured using the increase in company sales (Wendy Teofilus, 2020). Studies on the influence of corporate growth on CSR disclosure show different results. For example, research (Yuliandhari & Wulandari, 2024) shows that company growth has an impact on CSR disclosure in consumer companies with basic necessities listed on the IDX for the 2018-2021 period. On the other hand, research (Kharisma, 2023) shows that company growth has no significant effect on CSR disclosure in manufacturing companies on the IDX during 2010–2014. Therefore, the company's growth reflects changes in financial performance from year to year. Investors pay attention to the company's growth when making investment decisions, as growth allows the company to concentrate on the investments made as well as the implementation of CSR. Companies with high growth rates tend to

get more attention, hence the greater likelihood of revealing their social responsibility. This will also have an impact on the Company's Growth because if the company's compliance can also be realized with the prospect of the company increasing, namely the executive officer who is responsible for ensuring that the company complies with all applicable regulations, laws, and standards.
H1: Company Growth Has a Positive Effect on CSR.

2.7.2 The Effect of Personal Protection Tools on CSR

The risk of accidents and occupational diseases that can occur in the workplace requires companies to do more than just provide PPE and mandate its use. According to Denny's (2019) research, PPE has an effect on CSR. The company's existing policy on PPE is in writing that workers must use PPE that has been provided for free. Each wall before the entrance of the production unit has also been installed with a PPE matrix that guides the workforce to use PPE that must be used in the production unit area related to the Company's CSR. Specifically for certain jobs such as those related to strong acids, supervisors have provided regulations on additional PPE that must be used.
H2: Personal Protection Tools Have a Positive Effect on CSR

2.7.3 The Influence of Media Exposure on CSR

The media plays a role as a means for companies to motivate management, increase social responsibility and gain trust and legitimacy in the social community through CSR activities. By disclosing CSR activities through various media, such as the internet, the company hopes that the public can understand its social activities (Fanny, 2023). The three main media used when disclosing CSR are television, newspapers and the internet (through the company's website). Yasin's (2020) research on consumer goods manufacturing companies listed on the IDX in 2014-2016, as well as Sparta's (2019) research on manufacturing companies listed on the IDX in 2013-2015 showed that media exposure has a significant positive influence on CSR. (compliance). However, research by Alfariz and Widiastuti (2021) on companies listed on the IDX in 2017-2018 shows that media exposure has a negative impact. The presence of media, especially online media, is intended to attract public attention to corporate social activities so that companies can show values and standards in accordance with public expectations. Media exposure also affects the theory of compliance because if it has a bad image in society, it will result in a decrease in consumer trust.
H3: Media Exposure Has a Positive Effect on CSR.

3. Methods
3.1 Research Design

This study uses a quantitative method, the type of data used is secondary data. From (Sugiyono, 2022), the quantitative method is a research method based on the philosophy of positivism, where researchers try to measure phenomena objectively and in a structured manner using statistical analysis tools. This approach aims to obtain valid and generalizable research results. In the context of research, quantitative data is analyzed to identify the influence or relationship between certain variables relevant to the performance or condition of property and real estate companies during a specified period of time.

The object of the research is a property and real estate company listed on the Indonesia Stock Exchange (IDX) for the 2021-2023 period. The company was chosen because the

property and real estate sectors have an important role in the economy, especially in supporting investment growth and infrastructure development. Property and real estate are used because companies in this sector have a significant impact on society and the environment, because they have a high risk of work accidents compared to other sectors on the IDX. The data used includes financial information and company performance taken from annual reports, financial statements, and official IDX publications for the period. This research aims to analyze various factors that affect the performance of companies in this sector, focusing on relevant indicators in the context of the capital market.

3.2 Variable Operations

Table 1. Variable Operations

Variable	Definition	Indicators	Measurement Scale
Corporate Social Responsibility	Compliance level company against rules, norms, or policies relevant to its business operations.	GRI Index	0-100 (Index) for the compliance index
Growth Company	The growth of the company sees changes in the company's financial performance from one year to the next.	(Total Assets - Total Assets-1)/Total Assets-1	Ratio
Personal protective equipment	Devices or equipment used to protect employees from hazards encountered during work.	Sum APD disclosed/Total amount of PPE according to regulation x 100%	Ratio
Media exposure	Media Exposure is a media that broadcast the company's activities related to social and environmental concern	Give a score of 1 for companies that disclose CSR activities on website media and 0 for companies that do not disclose CSR activities on website media	Dummy

3.3 Data Analysis

This study will use a quantitative approach using linear regression method to analyze the relationship between Corporate Social Responsibility (CSR) and compliance with compliance theory in Indonesia. According to (Ghazali, 2021), simple linear regression is a statistical technique used as an explanation of the relationship between two random variables, where one variable affects the other. In this study, a regression model was applied to test whether CSR disclosure has a significant impact on the company's financial performance.

4. Results and Discussion

4.1 Descriptive Analysis Data Results

The need for information in the research is secondary data obtained from www.idx.co.id website, including financial statements and annual reports of Real Estate companies from 2021 to 2023. The variables in the study included Compliance, Company Growth, and Personal Protection Tools. Descriptive statistics regarding the variables of the Real Estate company sample for the period 2021 to 2023 are presented in the following table 2.

Table 2. Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
CSR	228	.00	1.00	0.4443	0.20047
Growth	228	-.18	169.88	.8343	11.25527
APD	228	.00	.78	.0175	.09737
Media Exposure	228	.00	1.00	.7368	.44132
Valid N (listwise)	228				

Source: Data Processing Results Through SPSS, 2025

From the information in table 4.2, the following is an explanation:

1) The CSR variable has the highest value of 1.00 and the lowest value of 0.00. The mean value of the variable is 0.4443, using a standard deviation of 0.20047. Because the standard deviation is smaller than the average, it is shown that the CSR variable data is relatively stable and not too scattered, so the data variation is said to be good.

2) The Company's Growth Variable recorded the highest value of 169.88 and the lowest of -0.18. The mean of the variable is 0.8343, using a standard deviation of 11.25527. Because the standard deviation is larger than the average, this is indicated if the data of the Company Growth variable has large fluctuations and indicates instability. Therefore, the variation of data on the Company Growth variable is said to be not good.

3) The Personal Protective Equipment variable has the highest value of 0.78 and the lowest value of 0.00. The mean for the variable is 0.0175, with a standard deviation of 0.09737. Because the standard deviation is greater than the average, it is indicated if the data of the variables of the Personal Protection Equipment have high variations and indicate instability. Therefore, the variation of data on the variable of Personal Protection Equipment is said to be not good.

4) The Exposure Media variable has the highest value of 1.00 and the lowest value of 0.00. The mean for this variable is 0.7368, with a standard deviation of 0.44132. Because the standard deviation is smaller than the average, it indicates that the data on the exposure media variable is relatively stable and not too scattered, so the variation in the data can be said to be good.

4.2 Classical Assumption Test

Type of Test	Method Used	Statistical Value	(Sig.)	Conclusion
Normality	Kolmogorov-Smirnov Test	Z = 1.190	0.118	The data is normally distributed (Sig. > 0.05)
Autocorrelation	Durbin-Watson Test	DW = 2.031	–	No autocorrelation detected (dU < DW < 4 - dU)
Heteroscedasticity	Glejser Test	t = -1.295 (Growth) t = -1.940 (APD) t = -0.743 (Media Exposure)	0.197 0.054 0.459	No heteroscedasticity problem (all Sig. > 0.05)

This table summarizes the results of the classical assumption tests performed on the regression model:

1) The Kolmogorov-Smirnov test shows a significance value of 0.118. Since this value is greater than the alpha level of 0.05, it indicates that the residuals are normally distributed. Therefore, the normality assumption is fulfilled.

2) The Durbin-Watson (DW) value obtained is 2.031. With a sample size of 219 and three independent variables, this value lies between the critical values (dU = 1.7828 and 4 - dU = 2.2172), suggesting that there is no indication of positive autocorrelation. This means that the residuals are independent from one another.

3) The Glejser test provides significance values for all independent variables (Growth = 0.197, APD = 0.054, Media Exposure = 0.459). All values are greater than 0.05, indicating the absence of heteroscedasticity. Therefore, the variance of residuals is constant across observations.

4.3 Multiple Linear Regression Analysis

From the results of the classical assumption test, multiple linear regression analysis can be continued in the study. The following are the results of multiple linear regression analysis using SPSS:

Table 4. Multiple Linear Regression Coefficients Results

Models	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constanta)	.470	.026		18.086	.000
Growth	.001	.001	.052	.783	.435
APD	-2.101	.809	-.174	-2.598	.010
Media Exposure	-.028	.030	-.063	-.938	.349

Source: Data Processing Results Through SPSS, 2025

From the table, it can be seen that the regression equation is as follows:

$$Y = a + b_1 x_1 + b_2 x_2 + + b_3 x_3 \, e$$
$$Y = 0.470 + 0.001X1 - 2.101X2 - 0.028X3 + \in$$

Information:
Y   : CSR
a : Constant
$b_1 b_2 b_3$: Regression coefficient

x_1 : Company Growth
x_2 : Personal Protective Equipment
x_3 : Media Exposure
e : Regression Error (Regression error)
      From the results of the regression equation, it is explained as:
1) The constant (α) is 0.470 indicated if the variables of Company Growth and Personal Protection Equipment are considered fixed or have a zero value, then CSR becomes 0.470.
2) The Growth Coefficient is 0.001 indicated if every one unit increase in the Company Growth variable results in an increase in CSR of 0.001, using the consumption of other variables to remain equal to zero.
3) The coefficient of Personal Protective Equipment is -2.101 indicated if every one unit increase in the Personal Protective Equipment variable results in a decrease in CSR by 2.101, using the consumption of other variables to remain equal to zero.
4) The Exposure Media Coefficient -0.028 is shown if every one unit increase in the Personal Protective Equipment variable results in a decrease in CSR of -0.028, using the consumption of other variables to remain the same as zero

4.4 Hypothesis Testing of the R2 Definition Coefficient Test
      The results of the determination coefficient can be seen in the following table:
Table 5. R Square Model Summary Test Results

Models	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.190a	.036	.023	.19844	2.031

Source: Data Processing Results Through SPSS, 2025
      From the table, it can be seen that the value of the Adjusted R Square variable of Company Growth and Personal Protection Equipment is 0.023. This shows that 2.3% of the variation in the dependent variable (CSR) can be explained by independent variables in the model, while the remaining 97.3% can be explained by other factors that are not included in this model.

4.5 Model Feasibility Test (F Test)
      The results of the F test are found in the following table:
Table 6. F Test Results

Type		Sum of Squares	Df	Mean Squares	F	Sig.
	Regression	.316	3	.105	2.677	.048b
1	Residual	8.466	215	.039		
	Total	8.782	218			

Source: Data Processing Results Through SPSS, 2025
      From the table, the results of the coefficient test showed that the significance value of 0.048 using F was calculated as 2.677. This means that if the regression model used is feasible, because the significance value < 0.05, it shows that the model as a whole is significant.

4.6 Hypothesis Test (T Test)

The t-test is used as a hypothesis test submitted during the research. The results of the t-test can be found in the following table:

Table 7. T Test Results

Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constanta)	.470	.026		18.086	.000
Growth	.001	.001	.052	.783	.435
APD	-2.101	.809	-.174	-2.598	.010
Media Exposure	-.028	.030	-.063	-.938	.349

Source: Data Processing Results Through SPSS, 2025

1) The first hypothesis (Ha1) in the study is about Company Growth. The results of the t-test above presented a significance of 0.435 > 0.05. Thus, the Ha1 hypothesis is rejected and Ho1 is accepted, meaning that there is no effect of Company Growth on Compliance.

2) The second hypothesis (Ha2) in the study is about Personal Protection Equipment. The results of the t-test above presented a significance of 0.010 < 0.05. Thus, the acceptance of Ha2 and Ho2 is rejected, meaning that there is an influence of Personal Protection Equipment on Compliance.

3) The third hypothesis (Ha3) in the study is about the Exposure Media. The results of the t-test above presented a significance of 0.349 > 0.05. Thus, the Ha3 hypothesis is rejected and Ho3 is accepted, meaning that there is an influence of Media Exposure on Compliance.

4.7 Discussion

4.7.1 The Influence of Company Growth on CSR

From the results of the first hypothesis (Ha1), it is concluded that there is no significant influence between Company Growth on CSR. The company's growth reflects the improvement in business and financial performance over time. Growth variables are measured in many aspects such as sales, assets or net profit, the basic principle is to compare the financial performance of the current period with the previous period. In the study, the company's growth was evaluated using the company's growth indicators.

The results of the study are in accordance with the findings of Zuandi (2023), stating that the company's growth does not affect CSR. From the results of the research, it is concluded that investors take into account various factors, including the company's growth rate. This growth allows investors to assess the company's financial performance.

Finally, companies can set aside some of their profits and reserves to support the implementation of the company's corporate social responsibility activities.

4.7.2 The Influence of Personal Protection Tools on CSR

From the results of the second hypothesis (Ha2), it is stated that there is a significant influence between Personal Protection Tools on CSR. To form a culture of compliance using PPE, companies need to involve workforce support and carry out training as needed. Labor support for PPE policies is important because labor is the main actor in compliance behavior using PPE.

The results of this study are in line with the findings of Yustinus (2021), stating that Personal Protective Equipment has an effect on CSR. Companies need to consider several things in making policies on PPE, including suitability, standards, convenience, socialization and evaluation. Companies using CSR must provide PPE according to the type of hazard risk that exists in the work environment to protect the workforce from the risk of accidents and occupational diseases. The PPE provided must meet the standards that have been set and be comfortable to use by the workforce so as not to interfere with the work process. The provision of PPE must also be socialized, one of which is by holding special training on PPE. Companies with CSR must also continue to evaluate PPE policies that have been implemented periodically

4.7.3 The Influence of Media Exposure on CSR

From the results of the third hypothesis (Ha3), it is concluded that Exposure Media does not have a significant influence on CSR. In the era of rapidly developing digitalization, technology plays an important role in various aspects of people's lives, including media as part of technology. Exposure Media is a means used by companies to communicate information about various activities to stakeholders. Information published through the media can be an added value for companies in the eyes of the public.

The results of the study are in line with the findings of Harjanti (2017), stating that Media Exposure does not have an impact on CSR. Media exposure functions more as part of the company's efforts to influence media exposure on Corporate Social Responsibility disclosures shows that the news of a company in the media is very important. Because companies that are reported in the media will get the spotlight from interested parties and also from the public. The news of a company in the media will put pressure on the company itself to pay more attention to environmental problems as well as social problems that often occur around the company. News in the media will also encourage companies to make wider disclosures. The practice of CSR disclosure can explain that social and environmental conflicts occur due to activities carried out by companies in the community.

5. Conclusion

This research aims to test the sustainability of Corporate Social Responsibility based on CSR theory in Property & Real Estate companies listed on the Indonesia Stock Exchange (IDX) for the period 2021 to 2023. Here are the conclusions:
1) Corporate growth will not have an impact on the compliance level of real estate & property companies listed on the IDX in the 2021-2023 period. Investors can assess a company's financial performance based on its growth rate. In this way, the company can ultimately allocate some of its profits and reserves to support the implementation of the company's corporate social responsibility activities.
2) The use of PPE will have an impact on the compliance level of real estate companies listed on the IDX in the 2021-2023 period. As part of the implementation of CSR, companies must provide personal protective equipment in accordance with potential hazards in the work environment to protect workers from accidents and occupational diseases.
3) The presence of the media has no effect on the level of compliance of property companies on the IDX for the 2021-2023 period. However, the presence of the media functions more as an effort by companies to increase transparency. The influence of

media presence on corporate social responsibility (CSR) disclosure shows that media coverage of companies plays a very important role.

From the conclusions and limitations described, the author puts forward several recommendations for further research, namely:

1) Future research is expected to involve companies from various sectors listed on the IDX, not only limited to the Real Estate sector, to get a broader and in-depth picture of the topic being researched.
2) The duration of the study can be extended by covering a longer period, both for the previous year and for the newer year, to get a more accurate picture of the level of CSR in Indonesia.
3) The next researcher is advised to add or replace other relevant variables, to enrich the results of the analysis and deepen the understanding of the factors that affect the company's CSR.
4) Researchers are also advised to use various other sources of disclosure information, such as annual reports, media reports, magazines, and other sources of information, to get a more comprehensive picture of the company's condition.

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