

## **Moving toward a More Sustainable: CSR Development in Thailand**

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*This paper aims to describe the design of an effective management accounting system based on sustainability accounting concepts for an integration of environmental and social information in sustainability disclosures. In the past few years, the launch of sustainability policy has changed to a formal move and systematic approach in order to ensure that every part of the organisation is involved. Nonetheless, Thai companies appear to be at an early stage of developing their understanding of how to identify and measure accurately environmental and social information within production processes and from external organisations. The findings are based on the fifty companies in Thailand that provided environmental and social data in the CSR disclosures and in responses to the Carbon Disclosure Project. The results are employed to support the designs of a sustainability management accounting system (SMAS). Such a conceptual model, a SMAS, combines environmental management accounting (EMA) and social management accounting (SMA) for environmental and social dimensions. It also expands on activity-based-costing (ABC) applications for cost allocation and analysis. By having a SMAS, companies would accurately identify and measure environmental and social data to enhance internal management decisions and external reporting purposes.*

**Keywords:** Sustainability Accounting, Environmental Accounting, Environmental Management Accounting, Environmental Management Accounting, Environment Cost, Social impact costs, and System Characteristics