




The Implementation of Green Accounting and Corporate Social Responsibility on Financial Performance with Good Corporate Governance as a Moderating Variable

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Abstract. Companies are expected not only to focus on profitability but also to pay attention to environmental performance and corporate social responsibility (CSR). This study aims to examine the implementation of green accounting and corporate social responsibility on companies' financial performance, with good corporate governance serving as a moderating variable. This study employs a quantitative research method, using secondary data, and the data analysis technique utilizes Warp PLS 0.7 software. Hypothesis testing is conducted using a Moderated Regression Analysis (MRA) model. The sample of this study consists of manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange (IDX). The sampling method used is purposive sampling with a research period from 2020 to 2024, resulting in a sample of 20 companies. The results of the study indicate that green accounting has a positive and significant effect on financial performance, while CSR does not have a significant effect on financial performance. Furthermore, institutional ownership is unable to moderate the effect of green accounting and CSR on financial performance.

Keywords: Green Accounting, Corporate Social Responsibility, Good Corporate Governance, Financial Performance

1 Introduction

Indonesia's financial landscape is presently evolving at an accelerated pace, with projections indicating a 5.03% expansion in 2024.[1]. This expansion is paralleled by a surge in the number of industrial ventures. This heightened industrial activity will stimulate intense rivalry, compelling organizations to optimize their assets to bolster their economic achievements. An organization's accomplishments can be discerned via its economic output. Favorable output is conducive to drawing in stakeholders.[2]. Nevertheless, an organization's duties go beyond merely economic results. Organizations are also obligated to take into account economic, societal, and ecological dimensions.[3].

There are several issues with the company's financial performance, accompanied by cases related to environmental issues. can be seen in the table below.

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Table 1. Financial performance

NO	Company	Return Uncle's Assets(ROA) (In %)				
		2020	2021	2022	2023	2024
1	CPIN	12.3	10.2	7.3	5.7	8.7
2	UNVR	34.9	30.2	29.3	28.8	21.0
3	INDF	53.6	62.5	50.9	61.6	64.8

sources processed by researchers, 2025

Charoen Pokphand Indonesia Tbk (CPIN) experienced a decline in Return on Assets (ROA) during the 2020–2023 period, with the largest decrease occurring in 2023. In addition, CPIN faced environmental issues arising from the construction of a chicken farm with a capacity of 270,000 chickens without obtaining approval from the surrounding community, which led to conflict and culminated in the burning of the farm on November 24, 2024..[4].

PT Unilever Indonesia Tbk (UNVR) recorded a continuous decline in Return on Assets (ROA) from 2020 to 2024. The company also faced environmental pollution issues, as Unilever products contributed 12.3% of the total waste in Indonesia based on BRUIN research during the 2022–2023 period.[5].

PT Indofood Sukses Makmur Tbk (INDF) saw its ROA decrease in 2022, but subsequently showed gains through 2024. The Indonesian River Research Agency (BRUIN) reports that INDF is among the top producers of plastic waste, accounting for 10.1% of all plastic waste in Indonesia.[5].

This illustrates the deficiency of environmental concern within certain businesses that are yet to fully adopt the triple bottom line framework suggested by Elkington in 1997. This aligns with green accounting, providing methods for harmonizing economic advancement with environmental protection. Accounting that takes environmental costs into consideration is known as green accounting. Here are a couple of instances of procedures that illustrate how green accounting is used: first, using raw materials that are good for the environment, and second, managing waste well to prevent pollution and harm to the environment. How well a business maintains its environmental performance can be used to determine its green accounting variables. The Ministry of Environment (KLH) also uses the Company Performance Rating Assessment Program (PROPER) to measure this variable.[6].

Businesses must also guarantee the welfare of their stakeholders in addition to protecting the environment.[7]. Implementing a CSR (Corporate Social Responsibility) program is one way to improve the welfare of related parties. Every business must report on its CSR activities in accordance with the requirements of Republic of Indonesia Law No. 40 of 2007. CSR also affects economic performance, increasing sales, market legitimacy, investor participation in the capital market, and value for company owners.[8]. According to this theory, a company's success is determined by its efforts to improve stakeholder wellbeing.

CSR's effects can be observed via the Corporate Social Responsibility Disclosure Index, which utilizes the Global Reporting Initiative's metrics. By putting CSR into practice, businesses expect to reap advantages, most notably by steering clear of unfavorable public perceptions. A number of research projects have revealed divergent

conclusions concerning green accounting, corporate social responsibility, and how well a business is doing financially.[9],[10],[11] This demonstrates how financial results are influenced by environmentally conscious accounting practices. This contrasts with.[12]. Which points to green accounting having no bearing on how well a company performs financially

In addition, a number of studies have examined the correlation between corporate social responsibility and financial performance.[13],[14],[15], The results show that CSR has a favorable effect on an organization's financial performance. The research [16]. However, presents a different picture, showing that CSR hurts financial performance. These results imply that adopting environmentally friendly accounting methods and engaging in CSR are essential for enhancing a company's reputation. Further investigation is necessary because green accounting and CSR do not consistently result in improved financial results. Because of this, the researchers included Good Corporate Governance (GCG) as a variable that could have an impact.

The novelty of this study lies in the inclusion of Good Corporate Governance (GCG) as a moderating variable. The selection of GCG as a moderating variable is based on the fact that GCG represents a system that can serve as a foundation for processes, regulations, and business ethics in order to build trust in companies by creating a healthy business environment and ensuring accountability to stakeholders [17]. GCG can also be defined as a set of rules established by companies to enhance profitability and corporate performance, which in turn provides additional benefits for external parties in the future. In this study, GCG is proxied by institutional ownership, independent commissioners, and the audit committee. This study also aims to investigate whether Good Corporate Governance (GCG) can function as a moderating variable that strengthens the influence of green accounting and corporate social responsibility (CSR) on financial performance in the manufacturing sector listed on the Indonesia Stock Exchange (IDX).

2 Literature review

2.1 Stakeholder Theory

The stakeholder theory came into being at the Stanford Research Institute in 1963 before being presented to the public by R. E. Freeman in 1984. As stated by Mandika and Salim in 2015, the "stakeholder theory" emphasizes not only the backing but additionally the prosperity of those who have a vested interest in the company.[18]. The theory clarifies that a company's achievements hinges on its capability to harmonize the desires of stakeholders, who have the potential to provide continuous assistance and augment the portion of the market it holds, along with its turnover and earnings. Furthermore, the theory posits that businesses are compelled to satisfy social responsibility obligations.[19].

2.2 Legitimacy Theory

Dowling and Pfeffer put forward Legitimacy theory in 1975, suggesting that a company's success and continued existence hinge on adhering to accepted social standards. This theory is built upon the idea of a social agreement between a company and the society it operates in; the company's expansion is reliant on its capacity to contribute positively to the community through economic, social, or political means. Legitimacy holds substantial importance, as it can foster a favorable perception and a sense of trust among those with a stake in the company, which, in turn, can lead to an increase in the company's financial gains..[20].

2.3 Hypothesis

According to legitimacy theory, social and environmental accounting—commonly referred to as green accounting indicates that companies, in conducting their operations, do not solely focus on economic growth but also pay attention to quality of life, environmental sustainability, and social welfare. Green accounting can be proxied by a company's environmental performance, which is measured using the PROPER rating. The higher the score obtained by a company, the higher the level of its environmental disclosure. This study is supported by [11], [10], [9], The implementation of green accounting can optimize resource utilization, reduce operational costs, and achieve sustainable profitability, indicating that green accounting has a positive effect on financial performance.

H1: Green accounting has a positive effect on financial performance

According to stakeholder theory, companies have social responsibility obligations to their stakeholders and are expected to be able to improve the welfare of employees, customers, and the local community. Transparent disclosure of non-financial corporate activities (CSR) that demonstrates a company's responsibility toward environmental, social, and economic aspects enhances the company's reputation among investors and consumers. Consequently, companies can strengthen their competitive advantage through reputation and improve their financial performance [21]. This study is supported by [13], [14], [15]. As companies become more socially responsible, their reputation improves, which helps build investor trust and enables companies to achieve more stable revenue.

H2: Corporate social responsibility has a positive effect on financial performance

Institutional ownership refers to the percentage of shares held by institutional investors, which can be used to monitor and control corporate performance. High levels of institutional ownership encourage companies to disclose all corporate activities, including environmental disclosures, thereby enhancing a positive image among stakeholders [22]. This study is supported by [23] and [24]. As institutional share ownership increases, corporate responsibility toward the environment tends to become more optimal. Moreover, higher levels of institutional ownership in a company contribute to improved financial performance

H3: Institutional ownership moderates the relationship between green accounting and financial performance.

A high level of institutional ownership can deter managerial opportunistic behavior. Greater institutional share ownership also tends to lead to higher levels of corporate social responsibility (CSR) disclosure, which in turn enhances the company's reputation.[25]. This study is supported by [26], [27] which shows that institutional ownership has a positive effect on corporate social and environmental disclosure. Furthermore, institutional ownership can have a beneficial impact on corporate financial management by preventing conflicts between managers and shareholders, thereby enabling cash outflows to be effectively monitored by both parties.

H4: institutional ownership moderates the relationship between corporate social responsibility and financial performance.

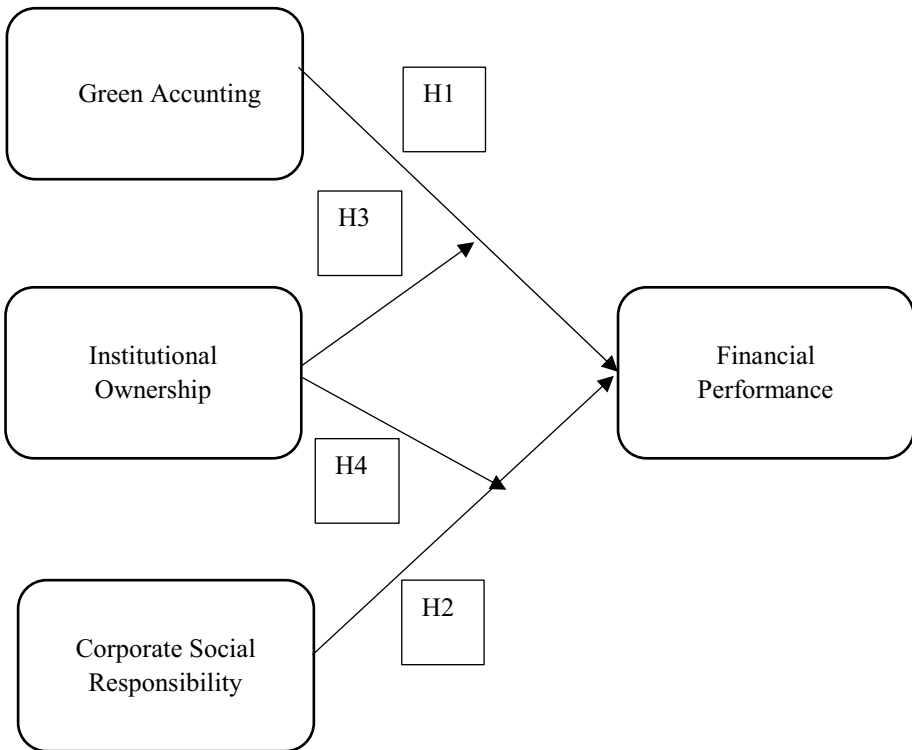


Fig. 1. The theoretical model of the study

3 Methodology

3.1 Study Setting and Sampling Procedure

This study was conducted using a quantitative approach. The data collection method employed a non-probability sampling technique with a purposive sampling approach, involving manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange (IDX). The study analyzed companies' annual reports, financial statements, and sustainability reports for the period 2020–2024, with a sample of 20 companies. The data used in this study are secondary data, which include information that is available and accessible from various reliable sources, such as annual reports, sustainability reports, and corporate information.

3.2 Measurement Model Evaluation

The measurement model evaluation was conducted to ensure that each construct met the criteria of validity and reliability prior to hypothesis testing. This stage included the assessment of convergent validity, discriminant validity, and reliability. Convergent validity was evaluated using outer loading values (≥ 0.70 , acceptable at ≥ 0.60) and the Average Variance Extracted (AVE ≥ 0.50). Discriminant validity was assessed using cross loadings, where the loading value of each indicator on its respective construct was higher than its cross loadings on other constructs. This indicates that all constructs met the minimum threshold for discriminant validity. Reliability was tested using Cronbach's Alpha and Composite Reliability (CR), with a minimum acceptable value of 0.70 (acceptable at ≥ 0.60).

3.3 Model Fit Evaluation

The model fit test is used to assess the extent to which a model fits the observed data. There are three types of tests in model fit assessment: Average Path Coefficient (APC), Average R-square (ARS), and Average Variance Inflation Factor (AVIF). The APC and ARS values are considered acceptable if the p-value is less than 0.05, while AVIF is acceptable if its value is less than 5. To validate the overall model, the goodness of fit (GoF) measure is employed. The GoF value in PLS models ranges from 0 to 1, with the following interpretations: 0–0.25 (small GoF), 0.25–0.36 (moderate GoF), and greater than 0.36 (large GoF).

3.4 Structural Model Evaluation

The structural model was used to test significance and analyze the relationships among latent variables using WarpPLS 0.7. A p-value of less than 0.05 ($p < 0.05$) indicates that the relationship is statistically significant at the 95% confidence level. Conversely, if the p-value is greater than 0.05, the hypothesis is rejected because the relationship is not statistically significant. If p-value < 0.05 , H1 is accepted (the hypothesis is accepted). If p-value > 0.05 , H0 is accepted (the hypothesis is rejected).

4 Result and Discussion

4.1 Characteristic of Data

This study uses the average, median, mode, standard deviation, minimum, and maximum values, all of which can be found using descriptive analysis.

Table 2. Descriptive Analysis

VARIABLE	N	MEAN	MEDIAN	MODE	SD	MIN	MAX
GA	100	2.930	3.000	3.000	0.383	1.000	4.000
CSR	100	0.291	0.258	0.187	0.125	0.034	0.681
KK	100	0.095	0.082	0.010	0.062	0.010	0.332
GCG	100	0.585	0.593	0.067	0.257	0.067	1.000

Source: research data analysis, 2025

The mean value of green accounting (GA) is 2.930, and the standard deviation is 0.383, which is lower than the mean, indicating that this variable is homogeneous.

The mean value of corporate social responsibility (CSR) is 0.291, and the standard deviation is 0.125, which is lower than the mean, indicating that the CSR data are homogeneous or have a relatively uniform distribution.

The mean value of financial performance (KK) is 0.095, with a standard deviation of 0.062, which is lower than the mean, indicating that this variable is homogeneous or has an evenly distributed set of values.

For the good corporate governance (GCG) variable, the mean value is 0.585. The mean value being higher than the standard deviation of 0.257 indicates that this variable has a homogeneous or relatively uniform distribution of values.

4.2 Validity Test

The first step of the Warp-PLS program is to examine the measurement model data used to assess the research instrument's reliability and construct validity. two validity tests: discriminant validity and convergent validity. Convergent validity test is from the model in measuring the reflection of indicators in this test, the convergent validity test utilizes external loading factors (can be said to be valid if the value is at $0.07 > 0.07$), and the AVE value (AVE can be said to be valid if the value is 0.50 or >0.50).[28].

Table 3. Convergent Validity Test

Variable	Loading Factor	Average Variances Ectracted (AVE)	Provision
GA	1.000	1.000	Valid
CSR	1.000	1.000	Valid
KK	1.000	1.000	Valid
GCG	1.000	1.000	Valid

Source: research data analysis, 2025

All loading factor values exceeded 0.07 according to the loading factor validity test, indicating that the validity criteria based on the loading factor values were satisfied. The results obtained were > 0.05 , as determined by the AVE validity test, which satisfies the AVE value validity criteria.

The discriminant validity test, which is used to demonstrate the degree to which a latent variable or construct is genuinely distinct from other construct variables, was administered after the convergent validity test. Cross-loading can be used to establish discriminant validity (which should yield results that are greater than the loadings of other constructs).[28].

Table 4. Testing Based on Discriminant Validity

Variable	GA	CSR	KK	GCG	GCG*GA	GCG*CSR
GA	(1.000)	0.099	0.094	0.131	0.105	0.075
CSR		(1.000)	-0.102	0.087	0.101	-0.039
KK			(1.000)	0.126	-0.039	0.046
GCG				(1.000)	0.247	-0.029
GCG*GA					(1.000)	0.075
GCG*CSR						(1.000)

Source: research data analysis, 2025

Validity testing using the cross-loading model revealed that each indicator in each variable had a greater value than the loading value in the other variables. The loading value was found to be 1,000 for all variables studied.

4.3 Reliability Test

To determine the reliability of a research variable using a composite reliability value >0.70 and Cronbach's alpha >0.60 .

Table 5. Cronbach's Alpha and Composite Reliability

NO	Variable	Cronbach' Alpha	Composite Reliability	Provision
1	GA	1.000	1.000	Reliabel
2	CSR	1.000	1.000	Reliabel
3	KK	1.000	1.000	Reliabel
4	GCG	1.000	1.000	Reliabel

Source: research data analysis, 2025

It can be seen from the table above that the reliability test can be fulfilled with a value of 1,000

4.4 Fit Test

Three tests in the model fit test are (APC), (ARS), (AVIF). APC and ARS are accepted if the p-value <0.05 , while AVIF is accepted if the p-value <5 . To validate the overall model, a goodness-of-fit measure (GoF) is used with the following interpretations: 0-0.25 (low GoF), 0.25-0.36 (moderate GoF), and greater than 0.36 (high GoF).

Table 6. Compatibility Test

Indicator	Mark	Condition	Conclusion
(APC)	=0.118, P=0,004	P <0.05	Accepted
(ARS)	=0,076, P=0,026	P <0.05	Accepted
(AVIF)	1.113	Accepted If <5	Accepted
(GoF)	0,275	0-0,25,0,25-0,36,>0.36 (small, moderate, large)	Moderate

Source: research data analysis, 2025

APC (Average path coefficient) is 0.118 with a p-value of 0.004, meaning there is a significant influence between variables. ARS (Average R-square) is 0.076 with a significant influence of 7.6%, with a p-value of 0.026. AVIF (Average Variance Inflation Factor) is 1.113 <5 , meaning this analysis is free from multicollinearity. The GoF (goodness of fit) test results produce a value of 0.275 which is included in the moderate category. So the predictions developed between variables are considered moderate.

4.5 Hypothesis Testing

Hypothesis testing was conducted to verify the validity of the research hypothesis. The significance value used was 0.05.

Table 7. Hypothesis Test Results

	Variable	Patch coefficients	P value	Provision
H1	GA*KK	0.155	0.019	Accepted
H2	CSR*KK	-0.106	0.108	Rejected
H3	GCG*GA*KK	-0.131	0.102	Rejected
H4	GCG*CSR*KK	0.079	0.234	Rejected

GA= green accounting, CSR= corporate social responsibility, KK= Financial Performance, GCG= institutional ownership

Source: research data analysis, 2025

4.6 Discussion

According to the findings of the H1 study (Table 7), financial performance (ROA) is impacted by Green Accounting. (environmental performance) With a path coefficient value of 0.155 and a significance value of P of 0.019. This suggests that the hypothesis (**H1 Accepted**) is true. This demonstrates that firms that prioritize environmental concerns will earn credibility with stakeholders, cultivate customer loyalty, and lower operational expenses via energy efficiency and waste management. As a result, they will be able to attain sustainable profits and boost company performance as assessed by return on assets (ROA).

This study is consistent with legitimacy theory, which states that a company's ability to provide economic, social, or political value to society depends on its sustainability and growth.[20]. Legitimacy is also required in competing for resources and in establishing institutional and commercial relationships, both of which can enhance a firm's economic activities and strengthen its competitive market advantage. According to[29] This is driven by several factors, including an enhanced corporate reputation, higher customer loyalty, and reduced operational costs through energy efficiency and waste management

This research is supported by.[11],[10],[30]The implementation of green accounting can maximize resource utilization, reduce operational costs, and achieve sustainable profits.

According to the findings of the H2 study (Table 7) CSR measured through the G4 Global Reporting Initiative (GRI) index with several indicators, namely: economic, environmental, labor, human rights, social and product. With path coefficient value (-0.106) and a P value (0.108) indicating that CSR does not affect the company's financial performance. (**H2 Rejected**). CSR activities require additional funds, which can reduce company profits. Therefore, CSR disclosure is considered to provide little benefit and added value to stakeholders. Furthermore, CSR costs are often disproportionate to the direct benefits the company receives. Low public awareness and a lack of transparency in CSR disclosure also hinder investors from viewing CSR as a valuable asset.

This research contradicts the stakeholder theory which states that if a industry is able to improve the welfare of stakeholders and the surrounding community, it will gain continuous support from stakeholders and support the financial performance through growth in market share, sales and increased company legitimacy. CSR is basically implemented to improve the company's reputation through social initiatives, but because it cannot provide direct benefits to the organization, this can have a negative impact on financial performance. Because it cannot provide direct benefits to the company. However, CSR can provide greater long-term benefits in the form of improved reputation and customer loyalty compared to direct benefits in the form of profits.[31].

This research is supported by[16],[32],[33]Who says that the more CSR disclosure a company makes, the lower its financial performance? This is because environmental activities typically involve the use of more environmentally friendly renewable energy sources for company offices, such as using solar panels as a power source and replacing

light bulbs with LEDs. This, of course, requires higher costs compared to using conventional energy sources and regular incandescent light bulbs. However, the impact on company profitability is not commensurate with the capital expenditure for using more environmentally friendly energy.

The H3 research (Table 7) demonstrates that a path coefficient of -0.131 and a P value of 0.102 on financial performance show that institutional ownership, which is a good corporate governance indicator (**H3 rejected**). Cannot moderate the green accounting variable, which is environmental performance. This indicates that the extent to which institutional ownership is proportionate cannot moderate the effect of environmental performance disclosure on financial performance (ROA). The reason for this is laxer institutional ownership, which prevents institutional investors from having complete and thorough access to all data pertaining to environmental performance. Moreover, institutional investors are more concerned with profits that will have a direct impact on their investment returns.

According to stakeholder theory, which links a company's efforts to preserve stakeholder relationships and safeguard their interests to the social environment, the findings of this research contradict this theory. Businesses must integrate stakeholder legitimacy into their policies and decision-making procedures in order to advance their goals and preserve it. Institutional ownership is the majority shareholder from outside the company, the larger the percentage of share ownership, the greater the supervision.[34]. However, institutional ownership is considered more interested in financial performance than environmental activities, because institutions focus on profits, which directly impact their investment returns.[35].

Many factors can influence environmental and financial performance, such as economic conditions and government regulations. As a result, the influence of GCG becomes less significant because it is hampered by the market impact of other factors. Furthermore, investors' perspectives are diverse, which tend to prioritize short-term financial performance and pay less attention to environmental performance even though a company has implemented good GCG.[36]. This research is supported by[37],[38],[39]. This shows that institutional ownership will only invest for short-term profits, institutional ownership cannot moderate green accounting on financial performance because the monitoring system is still less strict between environmental performance and financial performance, where institutional investors do not have full and in-depth access to all information related to environmental performance and companies that state that GCG.

According to the findings of the H4 study (Table 7), the GCG variable (institutional ownership) does not moderate the effect of CSR on financial performance, as evidenced by a path coefficient value of (0.057) and a P value of (0.221) on significant financial performance (**H4 rejected**). This implies that the impact of CSR disclosure on financial results cannot be influenced by the proportion of institutional ownership. The rationale for this is that the expenses associated with implementing a CSR program may not be immediately apparent in terms of financial gains, and investors are unable to make sound investment choices due to CSR reports that are unclear or incomplete. The high proportion of institutional ownership in a corporation does not ensure that the company

can implement CSR disclosure effectively, and institutional ownership has no impact on CSR disclosure.

The findings of this research contradict legitimacy theory, which holds that there is an implied social compact between society and its institutions. This theory assumes that businesses will continue to function if society recognizes that the company is founded on a value system that supports both the company's and the community's interests. The legitimacy theory motivates businesses to make sure that their actions and performance meet societal standards. Institutional ownership should play a role in monitoring management decisions, does not guarantee that it will influence management in disclosing corporate CSR. CSR is expected to achieve business efficiency and improve financial performance through customer loyalty and provide shareholder value. This can lead company managers to focus solely on profit-seeking, ultimately reducing corporate investment in CSR.[40].

Institutional ownership in Indonesia reflects a lack of consideration of CSR as an investment criterion. Therefore, institutional investors tend to de-emphasize detailed CSR disclosure in annual reports. Institutional shareholders also disregard a company's public legitimacy, as reflected in the low CSR disclosure index. This study is backed by.[42],[43]. With research findings indicating that the link between CSR disclosure and corporate financial performance is unaffected by institutional ownership.

5 Conclusion

The following conclusions may be made based on the results of the study on the impact of green accounting and corporate social responsibility on financial performance, using good corporate governance as a moderating factor: The adoption of green accounting has a favorable and measurable effect on financial performance, which implies that the more green accounting is implemented, the better the company's financial results. This implies that firms that are more environmentally conscious will see improvements in their return on assets (ROA).

CSR has no bearing on a company's financial performance, which means that CSR disclosures have no effect on it. It is believed that CSR disclosure reduces business earnings since it necessitates extra spending on CSR initiatives. As a result, CSR is thought to have little impact on generating additional value for stakeholders.

The relationship between green accounting (GA) and financial performance is not moderated by institutional ownership. This indicates that the effect of environmental performance disclosure on financial performance (ROA) is neither strengthened nor weakened by the proportion of institutional ownership. This condition arises due to the limitations faced by institutional investors in obtaining complete and in-depth access to all information related to environmental performance. In addition, institutional investors tend to be more oriented toward achieving financial gains, which directly influence their investment returns.

The link between CSR and financial success cannot be regulated by institutional ownership. The reason for this is that the expenses of implementing CSR initiatives

may not yield immediate financial gains, and unclear or incomplete CSR reports might not help investors make judgments. Additionally, institutional ownership has no bearing on CSR disclosure; a company's percentage of institutional ownership has no bearing on how well it implements CSR disclosure.

6 Limitation and Further Directions

Although this study successfully reveals several findings regarding green accounting, corporate social responsibility, financial performance, and institutional ownership, there are certain limitations that should be taken into consideration for future studies. One of the main limitations lies in the scope of the data used for the CSR variable, which does not fully rely on sustainability reports but also includes annual reports. As a result, CSR disclosures presented in annual reports tend to be less comprehensive compared to those in sustainability reports. Therefore, future research is recommended to use sustainability reports as the primary sample when examining CSR and to expand the study by adding indicators such as environmental costs and capital structure, as well as by enlarging the research sample to include more diverse companies. Furthermore, it is suggested that future studies incorporate mediating variables and additional variables such as firm size and leverage, and employ other analytical tools such as SEM-AMOS or similar methods in order to obtain results that better support theory development and hypothesis testing.

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