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The Effect of Internal Control System, Corporate Social Responsibility, and Resource Use Efficiency on Sustainability Performance: Empirical Study on Food and Beverage Manufacturing Companies Listed on the Indonesia Stock Exchange

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ABSTRACT
This study analyzes the influence of internal control systems, corporate social responsibility (CSR), and resource efficiency on sustainability performance in food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2021–2023 period. The research employs a quantitative approach with purposive sampling of 10 companies that consistently publish annual and sustainability reports. Secondary data from financial statements and sustainability reports were analyzed using multiple linear regression. The findings indicate that internal control systems positively impact sustainability performance, demonstrating that risk management and financial transparency enhance corporate sustainability. CSR also has a positive effect, suggesting that corporate social engagement strengthens business reputation. Resource efficiency significantly contributes to sustainability by optimizing energy and raw materials while reducing production waste. These three variables collectively influence corporate sustainability performance. This study recommends that companies strengthen internal control systems, enhance CSR initiatives, and optimize resource utilization to ensure business sustainability and competitiveness in the food and beverage manufacturing industry.

Keywords: Internal Control System, CSR, Resource Efficiency, Sustainability Performance.
JEL Code: M14, Q56, M42, L66.

I. Introduction

In the era of global competition and increasing public awareness of sustainability, companies are no longer just focused on achieving profits. Sustainability is now important in corporate strategic decision-making and responsible and sustainable management of economic, environmental, and social aspects. Sustainability performance reflects the company's commitment to running business operations that are not only financially profitable but also pay attention to their impact on society and the environment (Merida et al., 2023). The internal control system is an integral process of measurement and activities carried out continuously by leadership and all employees to gain the right trust in achieving organizational goals and ensure compliance with laws and regulations (Lestari & Dewi, 2020). Therefore, sustainability is relevant to the

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food and beverage sector and other industries such as garments, which shows that sustainability performance in companies can support economic growth while addressing social issues. Internal control is one of the main factors contributing to a company's sustainability performance. Internal Control is the implementation of work execution, and determines the intent of implementing work in the original plan, as it should be, as applicable to it and its implementation. (Hertati et al., 2021).

Corporate social responsibility (CSR) is also important in determining a company's sustainability performance. Corporate social responsibility (CSR) is an important factor influencing a company's sustainability performance. Through CSR, companies focus on profits and contribute to social and environmental welfare. CSR helps strengthen stakeholder relationships, enhance reputation, and drive operational efficiency through environmentally friendly innovation. In addition, by following CSR standards, companies can reduce legal risks and maintain long-term sustainability. Overall, CSR supports sustainability performance by creating social and economic value for the company (Aini et al., 2023). In addition to internal control and Corporate Social Responsibility, Resource efficiency is another important aspect that influences a company's sustainability performance. Resource efficiency is an important aspect of a company's sustainability performance, as it helps reduce operational costs and environmental impacts by maximizing energy, water, and raw materials. In this context, research on the influence of internal control systems, corporate social responsibility, and resource efficiency on sustainability performance is essential to provide in-depth insight into the factors contributing to achieving sustainability performance. This study guides companies in managing their operations to be more efficient, responsible, and sustainable. One food and beverage manufacturing company face significant issues regarding efficient resource use, waste management, and environmental impact. In addition, stakeholders, including investors and consumers, are increasingly eager to implement sustainable corporate social responsibility (CSR) practices. Companies must make significant economic contributions and ensure their operations do not hurt the surrounding community and environment. Sustainability is one of the most important determinants for measuring a business's commitment to social issues such as poverty. This also applies to various industries. For example, the Indonesian clothing industry is important in overcoming national debt problems, increasing the exchange rate, and driving economic development (Dinar Ludwinia et al., 2024).

A manufacturing company is a company that sells finished products. This product is processed starting with the purchase of raw materials and the processing of finished raw materials, as part of the production process. Manufacturing companies in the consumer goods sector are one of the manufacturing sector companies listed on the Indonesia Stock Exchange (IDX). Companies in the consumer goods industry play an important role in meeting consumer needs. Consumer needs consist of basic needs such as food, beverages, cosmetics, and equipment that people need at all times. With the increasing number of consumer goods companies listed on the Indonesia Stock Exchange (IDX), consumer goods companies have the opportunity to grow rapidly (Nurhayati et al., 2023). The development of stock prices in manufacturing companies in the food and beverage sub-sector in the 2019-2022 consumption sector can be seen in the table as follows in Figure 1.

Based on Figure 1, the average value of the food and beverage sub-sector business has continued to decline from 2019 to 2022. Various complex and interrelated factors can cause the decline in the average value of food and beverage sub-sector companies. One of the main factors is the increase in production costs, which are influenced by fluctuations in the prices of raw materials such as wheat, sugar, palm oil, and other additives. Dependence on imported materials also makes this industry vulnerable to changes in currency exchange rates, which can increase the cost of purchasing raw materials from abroad. If the price of raw materials increases, the company's profit margin will be smaller, especially if the company cannot immediately increase the selling price due to decreased purchasing power.

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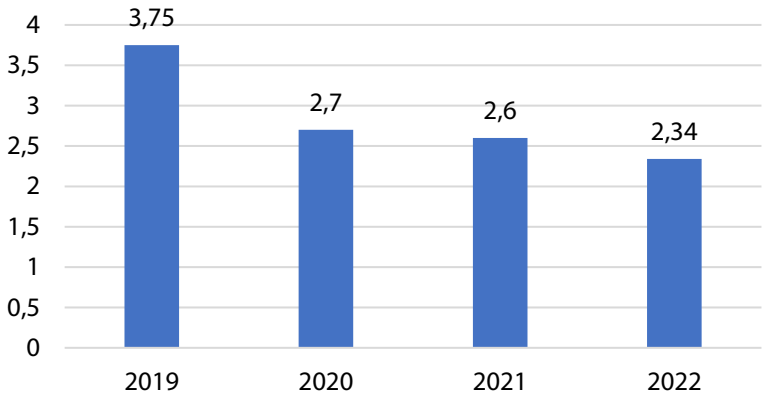

Figure 1. Average Value of Food and Beverage Sub-Sector Companies

In addition, changes in taxation policies also contribute to financial pressure on companies in this sub-sector. The policy of increasing Value Added Tax (VAT) from 10% to 11% in 2022 impacts the selling price of products, which can reduce the public's purchasing power for packaged food and beverage products. In addition, tax policies on products with high sugar content or packaged sweetened beverages (MBDK) can reduce demand for certain products, especially from consumers switching to healthier alternatives (Hidayat et al, 2023). According to a press release released in December 2022 by the Ministry of Industry of the Republic of Indonesia, which can be seen in January 2023 on the official website of the Ministry of Industry, the food and beverage industry continues to show excellent performance. This sub-sector grew by 3.57% and became the sub-sector with the most significant contribution to the GDP of the non-oil and gas processing industry of 38.69% in the third quarter of 2022. This continues to show that companies in this sector have the potential to be invested in, so investors favor it as a sector often invested in (Harlina et al., 2019).

II. Literature Review and Hypothesis Development

2.1. Internal Control System

Internal control is a series of actions consisting of a series of processes in an organization. Internal control is included in the basic management process, namely planning, implementation, and monitoring. The internal control system includes various techniques, procedures, and practices used by the company to obtain an efficient and reliable accounting information system, so that management can help in planning and controlling business activities and maintaining the security of company assets (Tetra et al., 2024). According to Hertati et al. (2021), the Internal Control system is a process for implementing what work has been carried out, assessing it, and, if necessary, correcting it with the intention that the original plan is implemented. The internal control system includes the organizational structure, methods, and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and ensure compliance with management policies—a sound internal control system and increasing effectiveness in cooperatives (Dince et al., 2023).

2.2. Corporate Social Responsibility (CSR)

In the research of Anastasia et al. (2022), Corporate Social Responsibility (CSR) is an obligation of an association for the impact of movement choices on society and the climate that appears as straightforward and moral behavior that is by progress that can be supported with the help of the local government. Social responsibility (Corporate Social Responsibility) is an obligation of a company that not only provides goods

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and services, but also for the community and in maintaining the quality of its social environment physically and making a positive contribution to the welfare of the community in which they operate (Entherhiman et al., 2019). CSR is an idea that makes companies responsible not only for their finances, but also for social and environmental problems around the company, so the company can grow sustainably. (Sjioen et al., 2023) Corporate Social Responsibility (CSR) has several important dimensions to understand.

2.3. Efficiency of Resource Use

Efficiency is when the right goals have been set and trying to find the best way to achieve them. Using resources to improve processes so optimal results can be achieved more cheaply and quickly is an example of efficiency in this case (Entherhiman et al., 2019). The United Nations Industrial Development Organization (UNIDO) has a tool called the Resource Efficiency and Cleaner Production (ESPB) Program.

2.4. Sustainability Performance

Sustainability performance by type is considered an agency cost because it can be used to serve strict managerial self-interest. Sustainability performance can also increase company value by strengthening the company's relationship with stakeholders (Fairus et al., 2023). The components of governance, environment, employees, and society positively influence company values. Disclosure of sustainability performance is expected to provide a positive signal to parties outside the company, which shareholders and stakeholders respond to by increasing stock value.

III. Research Method

The method used is a quantitative approach. Quantitative research is a research method that focuses on accurate measurement and data collection based on numbers. Quantitative research aims to identify patterns, find relationships, and test hypotheses with objective data. This method analyzes data using a statistical, mathematical, or computational approach. This study's scope includes three independent variables, namely internal control, corporate social responsibility, and resource utilization efficiency, and one dependent variable, namely sustainability performance. This study focuses on food and beverage manufacturing companies listed on the Indonesia Stock Exchange (IDX) with a research period of 2021 - 2023.

Secondary data types from the company's Annual Report and sustainability report of food and beverage manufacturing companies listed on the IDX from 2021 to 2023. The data obtained by researchers comes from the IDX website (www.idx.co.id). Data collection techniques are methods for recording data needed by researchers. This technique uses library techniques to collect data. Which data was obtained from The Indonesia Market Institute of the Indonesia Stock Exchange, namely www.idx.co.id, in the form of Manufacturing company information in 2021-2023. The population in this study is all business organizations listed on the IDX, www.idx.co.id, and reporting sustainability reports in the annual report. The sample in this study was determined using the purpose sampling technique, the main characteristic of this sampling is that the sample members are specifically selected based on the research objectives. Based on the criteria that have been determined above, 10 manufacturing companies in the food and beverage sector were listed on the Indonesia Stock Exchange during 2021-2023. Then, 10 companies were included in the criteria. So, the number of company data for 3 years of research is 30 company samples.

The data analysis used is the classical assumption test, consisting of a normality test, multicollinearity, heteroscedasticity, autocorrelation test, and multiple linear regression analysis test. Use partial testing (T test) or simultaneous test (F test) for hypothesis testing. The influence test consists of a determination coefficient test.

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IV. Results and Discussion

4.1. Analysis Result

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	27.65445647
Most Extreme Differences	Absolute	.152
	Positive	.152
	Negative	-.152
Test Statistic		.152
Asymp. Sig. (2-tailed)		.074[c]
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Based on the results of the normality test in Table 1, it was found that the significance value (sig) was 0.074, which means sig> 0.05. This shows that the data in this study has a normal distribution, meeting the requirements for multiple linear regression analysis.

Table 2. Multicollinearity Test

Model		Collinearity Tolerance	Statistics VIF
1	(Constant)		
	SPI	.898	1.114
	CSR	.898	1.114
	Efficient use of resources	.898	1.114

The multicollinearity test in Table 2 shows that the tolerance values of the independent variables (internal control system, corporate social responsibility, and efficiency of resource use) are all greater than 0.10, and the VIF values are all less than 10. So, it can be concluded based on the tolerance and VIF values of the regression model between independent variables that there is no multicollinearity.

Table 3. Heteroscedasticity Test

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	140.836	10.501		13.411	.000
	SPI	1.432	.051	.959	27.935	.000
	CSR	46.612	16.131	.105	2.890	.008
	Efficient use of resources	21.449	4.631	.168	4.631	.000

Based on the data in Table 3, it can be concluded that the results of the Glejeser test for all independent variables (Internal Control System (ICS), Corporate Social Responsibility (CSR), and Efficiency of Resource Use) have significant values greater than 5% or 0.05, so there are no symptoms of heteroscedasticity in these variables.

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Table 4. Autocorrelation Test

Model Summary					
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**	**Durbin-Waston**
1	.685[a]	.569	.626	25.409	2.358
a. Predictors: (Constan), X3_ Efficient use of resources. X1_SPI, X2_CSR					
b. Dependent Variable: Y_ Sustainability_Performance					

Based on the test results in Table 4, the autocorrelation test results based on the Durbin-Watson value of 2.358 indicate no autocorrelation problem in this regression model. The value is around 2, which indicates that the residuals in the regression model do not have a pattern of relationship or dependence on each other. This indicates that the model used meets the classical assumptions related to autocorrelation.

Table 5. Linear Regression Test

		Unstandardized Coefficients		**Standardized Coefficient**	**t**	**Sig.**
		B	**Std.Error**	**Beta**		
1	(Constant)	140.836	10.501		13.411	.000
	SPI	1.432	.051	.959	27.935	.000
	CSR	46.612	16.131	.105	2.890	.008
	Efficient use of resources	21.449	4.631	.168	4.631	.000

Based on table 5, the results of data analysis can be calculated using the SPSS program, which produces the following multiple linear regression equation:

$$Y = a + \beta 1X1 + \beta 2X2 + \beta 3X3 + e$$
$$Y = 140.836 + 1.432 + 46.612 - 21.449 + e$$

The constant value (a) obtained is 140.836; it can be interpreted that the independent variable has a value of 0 (constant), then the dependent variable value (sustainability performance) is 140.836. The regression coefficient value of the Internal Control System variable is positive at 1.432; it can be interpreted that the Internal Control System increases by 1 unit, then the sustainability performance increases by 1.432. The regression coefficient value of the Corporate Social Responsibility variable is positive at 46.612, which indicates that Corporate Social Responsibility increases by one unit, then the sustainability performance increases by 46.612. The regression coefficient value of the Resource Utilization Efficiency variable is positive at 21.449; it can be interpreted that if it decreases by 1 unit, then the sustainability performance decreases by 21.449.

Table 6. F-Test

ANOVA[a]						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	531515.479	3	177171.826	27.403	.000[b]
	Residual	16787.221	26	645.662		
	Total	548302.700	29			
a. Dependent Variable: Y_ Sustainability_Performance						
b. Predictors: Constant), X3_ Efficient use of resources, X1_SPI, CSR_X2						

Based on table 6, the results of the F test can be concluded in this study with a calculated F value greater than the F-estimated value. The results of the F test show an F value of 27.403 with a significance value of 0.000. Because the calculated F value (27.403) is greater than the F-estimated (2.98) and the significance value is less than 0.05, it can be concluded that the overall regression model is significant. This means that the

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independent variables of the Internal Control System, Corporate Social Responsibility, and Efficiency of Resource Use significantly influence the dependent variable of Sustainability Performance.

Table 7. t-Test

		Unstandardized Coefficients		Standardized Coefficient	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	140.836	10.501		13.411	.000
	SPI	1.432	.051	.959	27.935	.000
	CSR	46.612	16.131	.105	2.890	.008
	Efficient use of resources	21.449	4.631	.168	4.631	.000

The first hypothesis is the influence of the internal control system on sustainability performance. Has a T-calculated of 27,935 greater than T-estimated 1.705 (27,935 <1.705). Judging from the significance value, the internal control system has a value of 0.00 <0.05, so that H0 is accepted and H1 is rejected; it can be concluded that the internal control system (X1) has a positive and significant effect on (Y). The second hypothesis is the influence of corporate social responsibility on sustainability performance. Has a T-calculated of 2,890 greater than T-estimated 1.705 (2,890 <1.705). Judging from the significance value, corporate social responsibility has a value of 0.008 <0.05, so that H0 is accepted and H2 is accepted; it can be concluded that corporate social responsibility (X2) has a positive and significant effect on (Y). The third hypothesis is the influence of resource use efficiency on sustainability performance. A T-calculated of 4,631 is smaller than T-estimated 1.705 (4,631 < 1.705). Judging from the significance value, the efficiency of resource use has a value of 0.00 < 0.05, so that H0 is accepted and H3 is accepted; it can be concluded that the efficiency of resource use (X3) has a positive and significant effect on (Y).

4.2. Coefficient of Determination Test

Table 8. Determination Coefficient Test

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Waston
1	.685[a]	.569	.626	25.409	2.358
Predictors: (Constan), X3_ Efficient use of resources. X1_SPI, X2_CSR					
Dependent Variable: Y_ Sustainability Performance					

Based on table 8, the results of data management show that the coefficient of determination value, as seen from the R Square value, is 0.569, which means that 56.9% of the Sustainability Performance variable is determined by independent variables such as internal control systems, corporate social responsibility, and efficiency of resource use. The remaining 43.1% can be explained by other factors or variables outside the model in this study.

4.3. Discussion

4.3.1. The effect of internal control systems on sustainability performance

Based on the t-test (partial) of this study, the effect of internal control systems on sustainability performance in manufacturing companies listed on the IDX in 2021-2023. A T count 27,935 is greater than T table 1.705 (27,935 <1.705). So H1 is accepted, which means that the internal control system positively and significantly affects sustainability performance.

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The results of this study indicate that the internal control system plays an important role in driving the sustainability of company performance. An effective internal control system allows companies to manage risks better, ensure policy compliance, and improve operational efficiency. With firm control, companies can maintain financial stability, maximize resource utilization, and increase competitiveness in the market. This is very relevant for manufacturing companies that require good coordination between various divisions to achieve sustainability goals.

4.3.2. The Influence of Corporate Social Responsibility on Sustainability Performance

Based on the t-test (partial) of this study, the influence of corporate social responsibility on sustainability performance in manufacturing companies listed on the IDX in 2021-2023. A T count 2,890 is greater than T table 1.705 (2,890 <1.705). So H2 is accepted, which means that corporate social responsibility positively and significantly affects sustainability performance. The study results show that corporate social responsibility (CSR) positively and significantly affects sustainability performance. This shows that companies active in carrying out social responsibility tend to gain long-term benefits, such as increased reputation, customer loyalty, and stakeholder trust. Exemplary CSR implementation not only supports environmental and community sustainability but also creates added value for the company by improving relationships with the community and improving the company's image in the eyes of the public. Corporate Social Responsibility (CSR) has an important role in supporting the sustainability performance of food and beverage companies. This industry is highly dependent on natural resources, such as water, agricultural raw materials, and energy, so good CSR implementation can help maintain the sustainability of the company's supply chain and operations. For example, many food and beverage companies have started implementing sustainable agriculture programs by working with local farmers to ensure that the raw materials come from environmentally friendly and sustainable sources. In addition, several large companies in this sector have invested in environmentally friendly packaging innovations to reduce plastic waste, which has a positive impact on the environment and improves brand image in the eyes of consumers who are increasingly concerned about sustainability issues.

4.3.3. The effect of resource use efficiency on sustainability performance

Based on the t-test (partial) of this study, the effect of resource use efficiency on sustainability performance in manufacturing companies listed on the IDX in 2021-2023. It was obtained that T count of 4,631 is smaller than T table 1.705 (4,631 <1.705). So H3 is accepted, which means that resource use efficiency has a positive and significant effect on sustainability performance. The results of this study indicate that resource efficiency has a positive and significant effect on the company's sustainability performance. Efficiency in resource management allows companies to optimize operations, reduce waste, and increase productivity. This provides economic benefits in the form of cost savings and supports sustainability practices through reduced environmental impacts, such as better waste management and more efficient energy use. This positive effect reflects the fact that manufacturing companies focusing on resource efficiency have a better competitive advantage in the market. By integrating the principle of efficiency into their business strategy, companies can increase the added value of their products while meeting stakeholder expectations related to sustainability. This step also strengthens the company's position in facing global challenges, such as changes in environmental regulations and consumer demand for more responsible business practices.

4.3.4. The effect of internal control systems, corporate social responsibility, and resource efficiency on sustainability performance.

Based on the results of the simultaneous test that was carried out, the F-calculated is greater than the F-estimated. The results of the F-test show the value of F of 27.403 with a significance value of 0.000. Because

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the calculated F value (27.403) is greater than the F-estimated (2.98) and the significance value is less than 0.05, it can be concluded that the overall regression model is significant. So H4 is accepted, which means that the Internal Control System, Corporate Social Responsibility, and Efficiency of resource use significantly affect the dependent variable, Sustainability Performance. Moreover, the R Square test results state that the R Square value of 0.569 means that 56.9% of the Sustainability Performance variable is determined by independent variables such as internal control systems, corporate social responsibility, and resource use efficiency. The remaining 43.1% can be explained by other factors or variables outside the model in this study. The results of the simultaneous test show that the internal control system, corporate social responsibility, and efficiency of resource use together have a significant effect on sustainability performance. This finding confirms that synergy between independent variables plays an important role in supporting the sustainability of manufacturing companies. Companies that can manage internal control systems well, consistently carry out social responsibility, and optimize the use of resources efficiently will be better able to achieve sustainability goals in their operations. In addition, the R Square value of 56.9% indicates that more than half of the variation in sustainability performance can be explained by the three independent variables. This reflects the strong relationship between the model used and sustainability performance. However, the remaining 43.1% of unexplained variation indicates that other factors outside the model may affect sustainability performance, such as government policies, market dynamics, or technological innovation. Therefore, further research that considers other variables is needed to provide a more comprehensive understanding of the factors that affect sustainability performance.

Internal control systems, corporate social responsibility (CSR), and efficient use of resources significantly influence the sustainability performance of food and beverage manufacturing companies. In terms of internal control systems, companies in this sector often implement strict controls to ensure that every production process runs according to standards, reduces waste, and increases transparency in financial reports. An effective system also ensures that companies comply with product quality and food safety regulations, as well as meet increasingly stringent environmental demands, such as carbon emission reduction and waste management. Reasonable control over raw materials, energy, and water can help companies reduce production costs and improve operational efficiency, supporting their sustainability performance in a competitive market.

V. Conclusion

Several conclusions were obtained based on the results of research on the influence of internal control systems, corporate social responsibility, and resource use efficiency on sustainability performance in manufacturing companies listed on the IDX in 2021–2023. The internal control system has an impact on sustainability performance. This system helps companies manage risk, improve compliance, and maintain operational stability that supports sustainability. In addition to the internal control system, the organizational performance method will continue in the long term, the better the internal control system, the healthier the company's performance.

Corporate social responsibility has an impact on sustainability performance. Implementing social responsibility improves the company's reputation, strengthens relationships with stakeholders, and contributes to society and the environment. In addition to corporate social responsibility, the organizational performance method will continue in the long term, the better the corporate social responsibility, the healthier the company's performance. The efficiency of resource use has an impact on sustainability performance. This efficiency supports operational optimization, reduces waste, and increases the company's productivity and sustainability. In addition to the efficiency of resource use, organizational performance will continue in the long term, the better the efficiency of resource use, the healthier the company's performance.

Internal control systems, corporate social responsibility, and resource efficiency significantly influence sustainability performance. This shows the importance of synergy between internal and external factors to support corporate sustainability.

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