

VOLUNTEER OR FORCED: A PORTRAIT OF SUSTAINABILITY REPORT IN INDONESIA

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ABSTRACT

Purpose: This study aimed to explore the company's seriousness in preparing a sustainability report. The assessment of the indicators' suitability used the guidance of Global Reporting Initiatives and found that the company has tried to fulfill the GRI's Guidance.

Theoretical framework: The guidelines that are recognized and widely accepted are GRI 63% of sustainability reports in the member countries of the N100 and 75% of sustainability reports in the member countries of G250 used GRI (KPMG, 2017). However, there is still needed to analyze and learn about the Global Reporting Initiatives since it is a recent development particularly in several guidance.

Design/methodology/approach: This study used a qualitative approach to explain sustainability report disclosure and GRI guidance. Thirty-eight companies have been selected from Asia Sustainability Reporting 2018; by using purposive random sampling. There were only three companies chosen as the research subject. Data was collected with document analysis, observation, and depth-interview.

Findings: This study showed that the award obtained by companies becomes one of the additional motivations related to the level of disclosure suitability. It was related to the seriousness of preparing the sustainability report that the Government can use as environmental organizations and academics to boost the company to implement the social responsibility and environment that implements the activity. It was helpful for stakeholders to assess the company's environmental and social performance.

Research, Practical & Social implications: This study was a preliminary study that can be used as the guidance for further study implementation using the sustainability report from several countries. Practically, this study also contributes to the researchers and society in improving the scientific knowledge related to a portrait of sustainability report in Indonesia.

Originality/value: This research meets the gap between the previous studies. It can be seen from the result of this study that the seriousness of arranging the sustainability report to fulfill the GRI's guidance. Meanwhile, the other previous studies showed that the implemented reports are separated from daily company report since they only fulfil legislative condition.

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VOLUNTÁRIO OU FORÇADO: UM RELATÓRIO RETRATO DE SUSTENTABILIDADE NA INDONÉSIA

RESUMO

Objetivo: Este estudo teve como objetivo explorar a seriedade da empresa na elaboração de um relatório de sustentabilidade. A avaliação da adequação dos indicadores utilizou a orientação do Global Reporting Initiatives e constatou que a empresa tem buscado cumprir o Guidance da GRI.

Referencial teórico: As diretrizes que são reconhecidas e amplamente aceitas são GRI 63% dos relatórios de sustentabilidade nos países membros do N100 e 75% dos relatórios de sustentabilidade nos países membros do G250 utilizaram o GRI (KPMG, 2017). No entanto, ainda é necessário analisar e aprender sobre as Iniciativas de Relatórios Globais, uma vez que é um desenvolvimento recente, particularmente em várias orientações.

Desenho/metodologia/abordagem: Este estudo utilizou uma abordagem qualitativa para explicar a divulgação do relatório de sustentabilidade e as orientações da GRI. Trinta e oito empresas foram selecionadas do Relatório de Sustentabilidade da Ásia 2018; usando amostragem aleatória intencional. Apenas três empresas foram escolhidas como sujeitos da pesquisa. Os dados foram coletados por meio de análise documental, observação e entrevista em profundidade.

Resultados: Este estudo mostrou que a premiação obtida pelas empresas torna-se uma das motivações adicionais relacionadas ao nível de adequação da divulgação. Foi relacionado com a seriedade da elaboração do relatório de sustentabilidade que o Governo pode utilizar como organizações ambientais e acadêmicas para impulsionar a empresa a implementar a responsabilidade social e ambiental que implementa a atividade. Foi útil para as partes interessadas avaliarem o desempenho ambiental e social da empresa.

Pesquisa, implicações práticas e sociais: Este estudo foi um estudo preliminar que pode ser usado como orientação para a implementação de estudos posteriores usando o relatório de sustentabilidade de vários países. Praticamente, este estudo também contribui para os pesquisadores e a sociedade no aprimoramento do conhecimento científico relacionado a um retrato do relatório de sustentabilidade na Indonésia.

Originalidade/valor: Esta pesquisa preenche a lacuna entre os estudos anteriores. Pode-se constatar pelo resultado deste estudo a seriedade de elaborar o relatório de sustentabilidade para atender às orientações da GRI. Entretanto, os outros estudos anteriores mostraram que os relatórios implementados estão separados do relatório diário da empresa, uma vez que apenas cumprem a condição legislativa.

Palavras-chave: relatório de sustentabilidade, iniciativas de relatórios globais, companhia, parte interessada.



1 INTRODUCTION

The company must establish the disclosure of sustainability information (Kumar et al., 2018). Stakeholders, as the party related to the company, needs to receive the trusted information, and must believe that the company activities are feasible and not destructive to the next generation who live comfortable in this world (Bellucci et al., 2019; Bepari & Mollik, 2016). The sustainability report is the answer to the needs. The sustainability report is the report which connects the sustainability issues and strategies, purpose, and organization performance to create a sustainable global economy (Clune & O'Dwyer, 2020; Kumar et al., 2018). The external report aimed at the need for transparency and accountability on social issues, environment and finance equally (Parsa et al., 2018; Radhakrishnan et al., 2018).

In Indonesia, arranging reports is still voluntary, but the data shows that the number of companies publishing sustainability reports has increased. This case brings Indonesia to become one of the only growing countries with the highest level of sustainability reporting in the world (KPMG, 2015). In 2012, the Financial Services Authority in the government regulation Kep-431/BL/2012 stated that the company published a financial report to the public must attach the social activity report. Based on the phenomena above, it is the confusion between raising environmental awareness and complying with regulations.

Furthermore, it needs to establish the guidelines for preparing sustainability reports; hence, the companies know what and how to report their sustainability activities. Moreover, the guidance aimed at the sustainability report becomes standardized, transparent and comparative. There are some guidelines named Global Reporting Initiative (GRI) (Kumar et al., 2018; Tilt et al., 2020), International Integrated Reporting Council (IIRC) Reporting Framework (Kılıç & Kuzey, 2018) European Public Real Estate Association (EPRA), Sustainability Accounting Standard Board (SASB) (Jones et al., 2016). The guidelines that are recognized and widely accepted are GRI. 63% of sustainability reports in the member countries of the N100 and 75% of sustainability reports in the member countries of G250 used GRI (KPMG, 2017). It causes the level of disclosure based on GRI become higher and more complete (Kumar et al., 2018; Loh et al., 2016; Zhang et al., 2019).

The previous study that related to the sustainability report shows that several mining of companies provide reports with a high degree of conformity and place more



emphasis on economic and environmental aspects (Hindley & Buys, 2012). Meanwhile, financial service companies emphasize social disclosure related to society, product activity and customers with human resource activity. Several finance companies have developed into major financial institutions in the market, providing high-quality services, inventing new technological capabilities quickly to conform to the intense fierce competition, and exhibiting efficiency and productivity (Tien, 2023). Besides, the financial accounting information provided by an organization varies greatly depending on its size (Al-Refiay et al., 2022). The previous study also shows the increased adherence to GRI will increase the information quality given, with the integrated report publication (Crisóstomo et al., 2017; Hindley & Buys, 2012). There are sustainability improvements in report publication, which has variance report quality in every area, and only a few sustainability reports include external assurance reports (Kumar et al., 2018; Nishitani et al., 2020). The empirical study also shows that raising awareness to reveal the sustainability impact of industrial construction becomes a competitive advantage (Oluwole Akadiri & Olaniran Fadiya, 2013). However, the most companies arranged the sustainability report not to obtain a competitive advantage but to fulfil the legislative condition and to avoid financial or legal risks (Yunus et al., 2020). In addition, the sustainability reporting implements are separated from the routine company reporting activities (Clune & O'Dwyer, 2020).

The GRI guidelines on human rights reporting require companies to have systems and procedures to screen human rights breaches and identify the course of action they need to take to rectify troublesome situations. LA categories, the view of human rights issues from a moral perspective whereby TNCs should acknowledge their responsibility to identify the workforce in their value chains and illustrate their endeavors to actively engage with the parties whose involvements are essential to ensuring that breaches occur are avoided. The systematic approach would require taking into account geographical variation to the context which global value chains operate. Similar arguments are presented by (Gallhofer et al., 2011), that draws attention to the importance of governance in promoting and protecting human rights and emphasize the fact that accounting (i.e., information disclosure) can have a significant role in this process.

This study aimed to explain the conformity of the preparation of the sustainability report against GRI standards and explore the consistency level and the company's seriousness in preparing a sustainability report. Environmental awareness organizations



and the government can accept the most significant contribution from this study always to try to increase the company's environmental awareness to the institution of environmental assurer in order to improve the activity of assurer by implementing the assurance process more critically, the institutions of accountancy education in order can produce graduates who like the environment which will be very useful when they have a career in the company, and the last this study can give the positive insight to the society related with the responsibility of economy, environment, and social in the company.

This study started with an introduction that explained the background, gaps, and objectives with the benefit of the study. The second part is the literature review and continues with the methodology implemented in this study. Result and analysis study show the last closed with conclusion and limitation of the study with the prospect of the following study.

2 RESEARCH METHOD

This study was the primary research with exploratory qualitative aimed at knowing the disclosure of the sustainability report and the GRI guidance and motivation for arranging the sustainability report. This study used a sustainability report published by the company as the research subject. The selection of participants was implemented by selecting three companies at random from 38 companies that have followed Asia Sustainability Reporting 2018. The company name used a random technique, then took three names chosen as the research subject.

Table 1: The Company Which Followed the Asia Sustainability Reporting 2018 (Indonesia)

Name of The Company	
Vale Indonesia Tbk Company	Pupuk Indonesia (Persero) Company
Perusahaan Gas Negara Tbk Company	Pertamina Hulu Energi ONWJ (PHE ONWJ) Company
Pupuk Kalimantan Timur Company	Wijaya Karya (Persero) Tbk Company
ANTAM Tbk Company	Star Energy Geothermal Wayang Windu Ltd
Indo Tambangraya Megah Tbk Company	Indocement Tunggul Prakarsa Tbk Company
Indonesia Power Company	Bio Farma (Persero) Company
Perkebunan Nusantara XI Company	Kaltim Prima Coal Company
Pertamina EP Asset 4 Poleng Field Company	Austindo Nusantara Jaya Tbk. Company
Garuda Indonesia Tbk Company	Lembaga Pengembangan Masyarakat Amungme dan Kamoro (LPMMAK) Company
Bumi Resources Tbk. Company	Satuan Kerja Khusus Pelaksana Kegiatan Usaha Hulu Minyak Dan Gas Bumi (SKK MIGAS)
Agincourt Resources Company	PT Pertamina (Persero) Company
Bank Maybank Indonesia Tbk Company	Bank Pembangunan Daerah Sumatera Selatan Dan Bangka Belitung Company
Bank Bukopin, Tbk Company	Bank CIMB Niaga Company
TIMAH Tbk Company	United Tractors Tbk Company



PELNI (Persero) Company	ABM Investama Tbk. Company
Reswara Minergi Hartama Company	Bank Rakyat Indonesia (Persero), Tbk. Company
Sarana Multi Infrastruktur (Persero) Company	Asia Pulp & Paper Company
Bank Pembangunan Daerah Jawa Timur Tbk Company	Pupuk Kujang Company
BPJS Ketenagakerjaan	Bank Pembangunan Daerah Jawa Barat dan Banten, Tbk. Company

Source: National Center for Sustainability Reporting (2019)

This study used secondary data in the form of company sustainability reports from the bank's sector (PT "Bank), construction (PT "Construction") and mining (PT "Mining"). The data collection method used is document analysis, observation and interview. The document will be analyzed and implemented using a sustainability report, GRI guidance and the company's official website. The sustainability report was used for two years consecutively, in 2018 and 2019, to analyze the consistency, seriousness and motivation in making the sustainability report. Observation implemented nonparticipant observation, which is with seeing the social activity directly, economic or environment implemented by the company both offline or online. Interview implemented online, which is chatting and email with the responsible person of corporate social responsibility. Triangulation is implemented with the observation data, interview, and document analysis. This matter has the benefit of improving the reliability and validity of data.

Then, the steps implemented to answer the research question are with implementing the content of the analysis. The analysis content is implemented manually by reading all the guidelines carefully and matching the activities implementing the company with the existing GRI guidance. Conformity matches between the existing data and information that exists in the sustainability report with well-published news by a company or the third party as the receiver of the effect from the company sustainability activity also implementing carefully, the analysis steps implementing three months.

3 RESULTS AND DISCUSSION

The guidance of GRI gives two options to arrange the sustainability report: the options "core" and "comprehensive" (Farneti et al., 2019). The company majority, which arranges based on the GRI guidance, chooses the "core" options because this option allows not all indicators but at least one from the entire indicator in every material aspect identified to explain. The company implements the arranging preparation of reports with the minimum standards but still fulfils the GRI criteria (Crisóstomo et al., 2017). Both



companies, PT “Mining”, PT “Construction”, and PT “Bank”, choose a core option in arranging the sustainability report.

Analysis of sustainability report disclosure on the GRI guidance assesses based on the disclosure percentage (fully applied, partially applied, and not applied). The percentage obtained from the disclosure amount of conformity was divided by the total of reported material aspects. The analysis shows the level of conformity variance between companies in table 1. However, in the same company, the level of conformity is not different through the years. It shows that the commitment and company consistency seem clear and do not imply significant development yet.

Table 2: Percentage of Indicator Disclosure Conformity

Year	Conformity	PT “Construction”	PT “Mining”	PT “Bank”
2018	Fully Applied	55,2%	34,95%	56,78%
	Partial Applied	33,3%	27,18%	24,88
	Not Applied	11,5%	37,86%	18,42%
2019	Fully Applied	54,7%	36,89%	58,46%
	Partial Applied	33,0%	26,21%	23,08%
	Not Applied	12,3%	36,89%	18,46%

Source: Prepared by the authors

The sustainability report of PT “Construction” and PT “Bank” shows that more than 50% sustainability report of the company is corrected following the GRI guidance. It shows that the company tries to be transparent and responsible to the stakeholder. While the level of conformity of PT “Tambang” is in the range of 35%, and the conditions explain that still, many improvements must implement by PT “Mining”, this analysis following Mukherjee & Nuñez (2019) explains that there are differences in applying sustainability reporting standards between high-risk and lower-risk companies. This study shows that the company in the mining sector (has the highest risks to the environment) it turns out that they are less committed to implementing sustainability reporting standards.

The disclosure initiated by GRI includes two standards, which are general and specific standards. Analysis of the sustainability report has shown that almost all general standards have been disclosed consistently, clear and transparent by the entire company. In 2019, PT “Tambang” revealed 30 fully applied indicators and seven partially applied indicators. PT “Bank” reveals 21 indicators that are fully applied, five indicators which are partially applied and five that are not applied, while PT “Construction” reveals 21 fully applied, eight partially applied and five not applied. The result shows that the conformity between general standard disclosures has fully applied to GRI. This



conformity is very helpful for the stakeholder to obtain the description related to the company profiles and the report determination process.

The general standard related to boundary and materiality, report profile, governance, and stakeholder involvement is essential. PT "Mining" is not yet implementing disclosure of stakeholder engagement; boundary and materiality are completed. This matter causes the stakeholder to determine how far the material aspect influenced the entire company's operations. It is in line with Skouloudis, Evangelinos, & Kourmouis (2010) that stated the boundary and materiality are significant because it is related to the quality of the information presented.

The analysis is more profound and implemented on a specific standard: three aspects must include economic, environmental, and social aspects.

Table 3: Percentage of Appropriateness of Indicator Disclosure for Each Aspect of PT "Mining"

Year	Conformity	Economic	Environment	Social
2018 – 2019	Fully Applied	11%	16%	52%
	Partial Applied	78%	44%	25%
	Not Applied	11%	40%	23%

Source: Prepared by the authors

This study found that PT “Mining” is a company in the mining field and notices the social problems. This cause because the company in the mining field is often experiencing the society's rejection (Hindley & Buys, 2012). Most rejection occurs because the company activity is considered to be breaking the environment or society. To avoid rejection of social aspects becomes the center issue. While the relationship with the society, customers, suppliers, members of internal company, and other parties concerned can be appropriately managed, therefore the management effect on the environment and economy is easy to implement (Bepari & Mollik, 2016; Radhakrishnan et al., 2018).

The aspect is identified as a material aspect in the environment but not disclosed. An example of the material aspect is the emission aspect, safety aspect, and work safety. There is no disclosure on the two aspects that influences the information quality. The principal completeness and reliability become inadequate because the information that was not disclosed is the material aspect which has a significant effect on the stakeholder.

Table 4: Percentage of Indicator Disclosure Conformity for Each Aspect of PT "Construction"

Year	Conformity	Economic	Environment	Social
2018 – 2019	Fully Applied	25%	11%	21%
	Partial Applied	25%	26%	29%



Not Applied	50%	63%	50%
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Source: Prepared by the authors

From every aspect of PT “Construction”, the most significant disclosure is on the economic aspect and indicator, which is exposed well in the general standard disclosures (Hindley & Buys, 2012). The boundary aspect is not disclosed; it can cause the user of the sustainability report cannot determine whether the information presented is related to the overall operation or not. The obscure understanding of stakeholders about company sustainability performance (Antonini et al., 2020; Jones et al., 2016).

Table 5: Percentage of Indicator Disclosure Suitability for Each Aspect of PT "Bank"

Year	Conformity	Economic	Environment	Social
2018 – 2019	Fully Applied	50%	44,4%	52,9%
	Partial Applied	37,5%	22,2%	29,4%
	Not Applied	12,5%	33,3%	17,65%

Source: Prepared by the authors

It seems from the aspect of PT “Bank” in general have; the conformity level is higher than PT “Construction” and PT “Mining.” This matter can be understood because PT “Bank” has less risk of environmental destruction than the other sector. Social responsibility is realized in the form of giving scholarships and school construction. Furthermore, the environmental responsibility is realized in paper saving in m-banking, e-banking, e-learning, and e-reporting.

Consistency analysis can be seen in Table 1; it can be seen that basically, the conformity level on the indicator has no significant influence, which means it is not experiencing a setback, but there are no significant increases. The company is not experiencing setbacks in the disclosure in the respect’s things, but it is not experiencing significant improvements causing some questions related to the improvement of environmental awareness. Environment awareness which is triggered by law enforcement must change to become self-awareness (Farneti et al., 2019). The awareness level because self-awareness will see from more activities of eco-efficiency and, in the end, it will be reflected in its sustainability report.

The consistency analysis is also visible from the revealed aspect through the years. The study found that the aspect revealed does not have many changes. The revealed aspect in 2018 tends to be revealed in 2019. It can be understood because the management has created the system and database to capture the data that must be presented in the sustainability report, such as data related to the number of concluded stakeholders, the



application of the human rights, public complaints, and remuneration differences between the employee of women and men, health and customer safety. The data that must be revealed is not the accountancy data recorded in the application system of company accountancy information. Hence, the management creates a separate database system to obtain valid data. However, the consistency is also caught in the unrevealed data such as the resulting exhaust emission figures Effluent and Waste, the energy usage, anti-corruption cases, the supplier assessment of employment, human rights, and health and customer safety.

Both PT “Mining” and PT “Construction” show the same phenomena. PT “Bank” slowly shows there is any development to support the excellent quality of sustainability information. The urge to improve the complete and develop database system must be experienced well internally and externally. The internal urge can establish if the management is aware of the importance of eco-friendly business, while the external urge can happen if reputable institutions hold the prestigious award more. It is the same with the following study by Wilburn & Wilburn (2013), which found that the social and environmental responsibility urges the company not only to focus on the usage of resources to increase the profit.

The sustainability report's seriousness can be seen from 2 factors, namely information quality and principles to be followed (Tilt et al., 2020). According to GRI guidance, the information quality provided in the sustainability report includes accuracy, timeliness, comparability, reliability, clarity, and balance. Generally, sustainability reports of PT "Mining," PT "Construction," and PT "Bank" are enough to fulfill the accuracy quality. It reflects in the data which reveal and refer to the data sources, such as data location and the number of beneficiary stakeholders, the number of reusable material usage, there are no gender differences in the company. PT "Mining" and PT "Construction" implement the accountancy data disclosure differently following the GRI guidance. However, the disclosure of exhaust gas emissions and the effect on the environment and society, which needed the further calculations, were not disclosed clearly; this shows the lack of the company's seriousness in arranging the sustainability report.

The information quality in the form of timeliness also shows with the report published time, between March to June the year after the report. If it compares with the accuracy in preparing audited financial statements, the principal timeliness is admittedly



as mistaken; however, if it assesses from the preparation period, which is not more than six months, this can be said to be enough timeliness. Three companies have implemented comparability because they will show the comparable data, which is the previous year's data. It can ease the stakeholder to implement the comparison, analysis, and assess the performance through the years (Bellucci et al., 2019). It finds that the report comparison analysis through the years is carefully observed, word to word, the sustainability report from the third company chosen implements the self-plagiarism. The sustainability report contains exactly similar words to the previous sustainability report. The changes were only implemented to the qualitative data in the table served. It is a necessary evaluation and input for the company; because self-plagiarism is the thing that is not allowed.

The sustainability report has the good reliability report has been reviewed by the independent external assurer (Bepari & Mollik, 2016; Jones et al., 2016; Nishitani et al., 2020). The sustainability report PT "Bank," PT "Mining," dan PT "Construction" has been reviewed by an independent assurer. It is supported by Nishitani et al., (2020) which stated that the existence of assurance from the external party is an essential thing that can increase the reliability and credibility of the sustainability report, which affects the report usage.

Clarity with the report is easy to understand because the report is not a monotone report; there are the long words, or the financial report contains numeric (Farneti et al., 2019). The sustainability report from third companies has shown a clear report, where the social and environmental responsibility activity explains with straightforward language with the picture of the activity and the supporting figures for the implementation of activities. The information that served in the several variances in the form of graphic, diagram, and table with the sentence explains the calculations, namely: the activity of giving the scholarship implemented by PT "Bank." PT "Bank" explains concisely and briefly with the photo of scholarship submission to students and gives seats the number of students receiving the scholarship and distributions of school in Indonesia as the target to scholarship receiver. However, the lack of all the sustainability reports is that the company is not state or deliver related to standards, assumptions, and methodology used in the disclosure of calculating indicators. Standard, assumption, and methodology are necessary to explain because the user of the sustainability report does not yet have enough knowledge related to those things. The Presentation of information will help the stakeholders to understand what the company reports.



The information quality in "balance" is not implemented by PT "Mining" and PT "Construction," but PT has implemented it. "Bank." Both the two companies tend to display only the positive aspect and not show the negative impact of the environmental activity. It is different from PT. "Bank" tends to balance in arranging the sustainability report by showing either the positive or negative side (greenhouse gas emissions, waste, and others) of the company's operational activity. It is following with the study that has been done by Boiral (2013), which stated that 90% of an adverse event is commonly not disclosed, violating the principle of balance and completeness.

The seriousness of arranging the sustainability report also can be seen from the following reporting principles such as materiality, sustainability context, stakeholder inclusiveness, and completeness (Bellucci et al., 2019; Boiral, 2013; Crisóstomo et al., 2017). The sustainability report from the third company showed the list of stakeholders includes consumer, employee, government and regulator, the stockholder and investor, supplier, media, LSM, and the comprehensive community. The sustainability report also explains the sustainability context in elaboration terms of strategy and planning to maintain and develop the company performance with identified and how to deal with the risks of planning and strategy. Even the company explains the form of responsibility at the executive level related to the negative influences. The materiality has been explained and served in the form of the table by three companies, but the material aspect is not yet explained in every related aspect, especially the material aspect. In the completeness principles, there is a report which does not reveal the complete disclosure yet, such as the company has claims applied the green building mechanism or green construction in the project, but there is no information explaining the performance-related that applied green construction.

Therefore, the company's seriousness in arranging the sustainability report can also be seen in the chosen option company. Three companies, PT. "Mining," PT. "Bank," and PT "Construction" choose to use the core option, which might make the company not required to reveal the entire indicator in GRI. The Minimalist selection of options causes questions related to the seriousness of the company to give the excellent disclosure to stakeholders. The exciting thing seen from this study is that although three companies chose the core option, the company also revealed some other indicators listed in the comprehensive option. PT "Bank" also reveals the indicator, which is optional and voluntary. Among indicators of G4-41, G4-45, G4-57, and G4-58, the indicator optional



has fully applied G4-45, G4-56, G4-57, and G4-58, while G4-41 is still applied or partially applied. Thus, the result of the study found that the company has trying to give the best result on the disclosure of its sustainability report through the optional indicator disclosure, which most part has fully applied.

The sustainability report is a voluntary report (Bepari & Mollik, 2016; Tilt et al., 2020). Generally, management stated that they are arranging the report because first, regulatory compliance there is regulation No.40/2007 Article 66 paragraph 2C which requires the social responsibility and environment as part of the company annual report. The second implementation responsibility is on the Financial Services Authority (OJK) regulation, the Financial Services Authority Circular Letter of No.30/SEOJK.04/2016 and No.51/POJK.03/2017 related to the Form and Content of Public Company Annual Report. The line with the study by Yunus et al., (2020) which stated that the biggest motivation for the arrangement of the sustainability report is the law enforcement. Third, this report is part of implementing the company's commitment to realize transparency in building a sustainable company (Farneti et al., 2019). Generally, the generation has written the entire sustainability report. It is in accordance with the research by McNally (2015), which explained that the disclosure of sustainability reports which voluntarily can support the regulation, so the disclosure becomes more targeted.

However, there is a company that is motivated because of the award received. The sustainability report shows that the company won several awards, such as Top CSR PROPER (Public Disclosure Program for Environmental Compliance) from the Ministry of Environment, Transparency Big Cap on “The 9th Indonesia Institutes for Corporate Directorship (IICD) Corporate Governance Award 2017”. Moreover, the company is motivated by the appointments from Best Sustainability Reporting on the Website, Best Disclosure, and the project named “First Movers on Sustainable Banking.” It is in accordance with the study by Santos, Afonseca, Lopes, Félix, & Murmura (2018), which explains that a reward will motivate the company to implement the excellent disclosure. Hence, it can attract the investor’s interest. The company makes maximal efforts to implement the indicator disclosure according to the criteria in the GRI guidance. Therefore, this study shows that the company has enough ability to improve the percentage of the indicator according to the reporting suitability on the GRI standard in the future.



4 CONCLUSION

This study shows the basics of company awareness according to the importance of the environment and society. Furthermore, the company's sustainability can be seen in the environmental and social activities. The seriousness of arranging the sustainability report seems to conform to the level of the sustainability report on GRI standards and the external assurer that implements the report's review. By implementing a sustainability report, the stakeholder can assess the company's performance more comprehensively, which is the economic performance and the performance of the environment and society as the complete set of performances. The biggest motivation for arranging sustainability reports is the government regulations which obliged the activities report of social and environment.

Whereas, the motivation to get an award is the additional motivation to improve the company's achievement. The first thing seems to be the management explanation in the sustainability report. Second, self-plagiarism shows high awareness of arranging an excellent report. Third, the most considerable percentage improvement fully applied yearly is not significant yet. Fourth is the selection of core options rather than comprehensive in arranging a sustainability report. Fifth, the quantitative disclosure is many implemented to the economic aspects, supported by the financial accountant data. In contrast, qualitative disclosures are more significant than quantitative ones, especially in the social and environmental aspects. The urge to increase motivation on the sustainability report is visible from the giving the most significant achievement to the company that has arranged the sustainability report. The urge to trigger the existence and actualization of the company from the sight of stakeholders, this study has the contribution to government, investors, the environmental and community organizations. However, the limitation of the study is in the single country context and the data collection method, which emphasizes document analysis rather than interviews. Moreover, this study is a preliminary study that can be used as guidance for further research.



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Agustina, Triono Eddy, Adi Mansar, Sagita Purnomo, Ida Hanifah, Muhammad Arifin
e932



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Suteera Chanthes, Weerasak Sawangloke, Adisak Pattiya, Yottha Srithep
e907



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Deny Heryanto, Haris Supratno, Sujarwanto, Erny Roesminingsih
e929



Relationship Between Happiness and Extracurricular Activities Among High School Students

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Toney Naorem, Chingakham Ibohal Meitei
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Análisis Bibliométrico de la Producción Científica de las Universidades del Suroriente Peruano en la Base de Datos Scopus

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Edwin Gustavo Estrada Araoz, Percy Samuel Yabar-Miranda, Edgar Octavio Roque-Huanca, César Augusto Achata-Cortez, Esther Lidia Jinez-García, Nardy Guillen-Sosa, Jhemy Quispe-Aquise, Franklin Jara-Rodríguez, Neil Anthony Quipo-Conde
e1282



A Causal Model of Health Consciousness, Perception of Risk and Benefits, Social Influence, and Attitude on the Intention to Purchase Vitamins and Nutritional Supplements by Generation y Consumers

DOI: <https://doi.org/10.55908/sdgs.v11i7.754>

Narubodee Wathanakom
e754



Impact of Financial Inclusion on Women Entrepreneurs in India: An Empirical Study

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Vosuri Sandya Rani, Natarajan Sundaram
e1308



Impact of Destination Image Antecedents on Tourists Revisit Intention in India

DOI: <https://doi.org/10.55908/sdgs.v11i7.843>

Arif Hasan, Abhishek Singhal, Priyanka Sikarwar, Kul Prakash , Sandeep Raghuwanshi, Prashant Raj Singh, Arun Mishra, Dinesh Gupta
e843



Modeling and Forecasting of Production an Agricultural Product

DOI: <https://doi.org/10.55908/sdgs.v11i7.625>

Vahid Amrahov Tofiq, Narmin Mirzazadeh Gabil, Murad Taghiyev Zahid, Rahil Muradov Jabbar, Afeddin Hamidov Vahid, Minura Karimova Haji
e625



Peculiarities of Organization and Efficiency of the Educational Process Under Martial Law

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Olena Biliuk, Andriy Krap, Kostiantyn Herasymiuk, Kira Hnezdilova, Nadiia Kulchytska
e1310



Contribution of the Scientific Production of Higher Education Teachers to the Improvement of the Educational Quality of the Universidad Nacional Intercultural Fabiola Salazar Leguía de Bagua, Northern Peru

DOI: <https://doi.org/10.55908/sdgs.v11i7.919>

Eli Morales Morales, Marcelino Jorge Aranibar-Aranibar, Euclides Ticona Chayña, Manuel Reategui-Inga e919



Sustainable Environmental Recovery Policy: Redesigning Sand Mining Policy in Indonesia

DOI: <https://doi.org/10.55908/sdgs.v11i7.1311>

Thoriqul Haq, Nuhfil Hanani, Marjono, Moh Khusaini e1311



Product Quality and Customer Loyalty: The Case of a Chocolate Production Cooperative, Peru

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Jorge Luis Vargas Espinoza, Freddy Manuel Camacho Delgado, Victor Hugo Puican Rodriguez, Caren Vanessa Cruzado Galvez, Rut Yulisa Chavez Lingan, Frank Bollet Ramirez, Erlith Tafur Huaman e490



The Asymmetric Effects of Foreign Direct Investment Inflow on Economic Growth: Fresh Evidence from Somalia

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Abdulrazak Nur Mohamed, Abdikani Yusuf Abdulle Abdulle e416



Challenges of Application of Artificial Intelligence in Military Affairs

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Hatidza Berisha, Gabriel César Dias Lopes, Zoran R. Vitorovic e1325



Volunteer or Forced: A Portrait of Sustainability Report in Indonesia

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Ria Sandra Alimbudiono, Marseilla Puteri Kamallan, Ni Made Sawitri, Vina Titalia

e1326



An Investigation on Knowledge-Based Entrepreneurship in Higher Education

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Tran Minh Tung, Doan Thi Thanh Huong, Vo Thi Kim Oanh

e1327



Strategic Objectives of Sustainable Development Model in Production and Education

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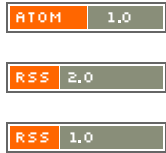
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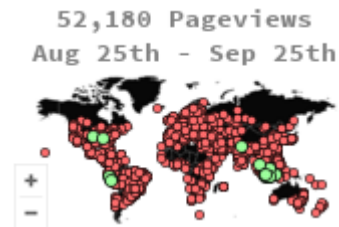
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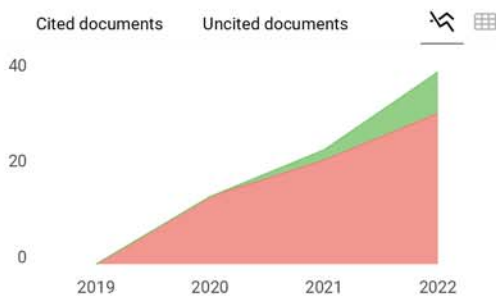
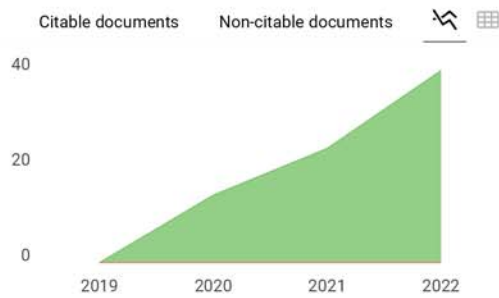
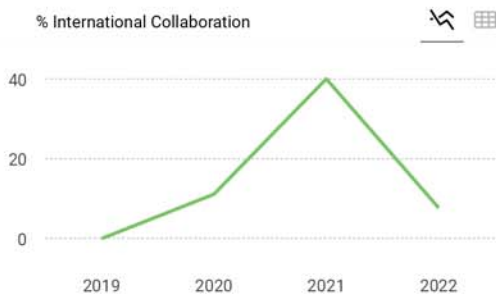
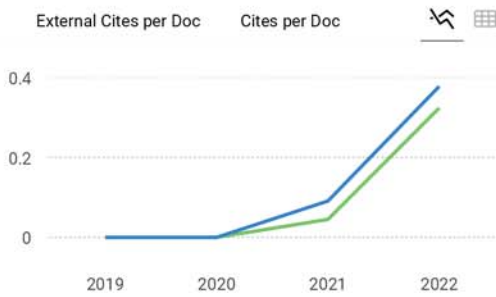
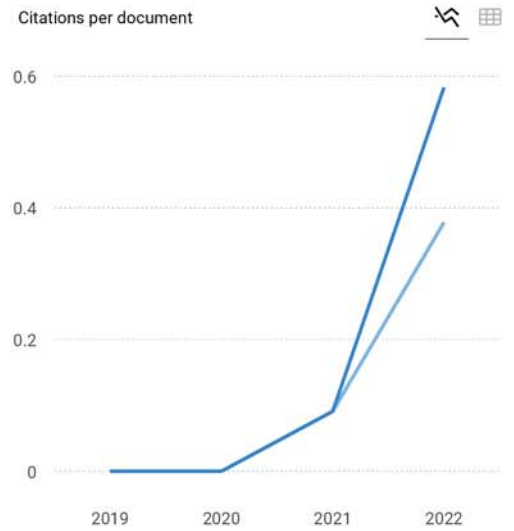
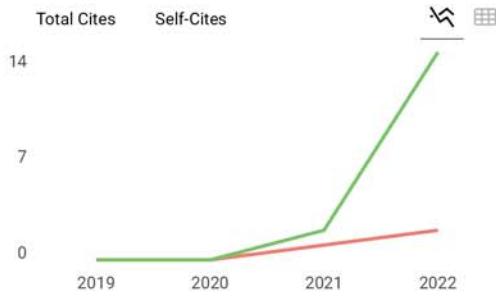
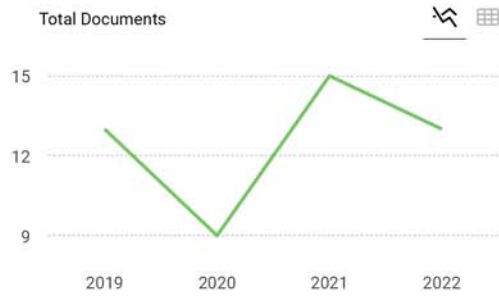
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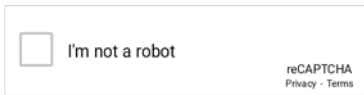
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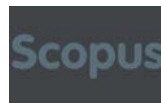
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