



Are Cement Sector Companies Listed on Indonesia Stock Exchange (IDX) Compliant in Sustainability Reports Disclosure?

Sinta Fatmaria Tantri^{1*}, Kurnia Ekasari², Hesti Wahyuni³

^{1*,2,3}Politeknik Negeri Malang, Indonesia

Corresponding author : ftmtantri@gmail.com

Keywords: Sustainability Report, Global Reporting Initiative (GRI), GRI 2016

Abstract: This study aims to analyze the level of compliance in the disclosure of sustainability reports to cement sector companies listed on the Indonesia Stock Exchange (IDX) use Initiative Global reporting (GRI). The objects of this study are PT Semen Baturaja (Persero) Tbk, and PT Semen Indonesia (Persero) Tbk. The research method used is qualitative with secondary data, namely the sustainability report in 2021. The data collection technique in this study is documentation through the company's website. Data analysis techniques using data collection, data recording, and data analysis and interpretation. The results of this study show that PT Semen Baturaja (Persero) Tbk has a partially applied compliance rate in the disclosure of GRI general standards of 48.75. Meanwhile, PT Semen Indonesia (Persero) Tbk has a Partially Applied compliance rate with a higher percentage of 59.37%. The limitation of this study uses secondary data, therefore future studies can use primary data and expand the range of standards used in research. Previous research on sustainability compliance is still small, therefore this study can be a reference for future research by developing the limitation.



Introduction

Law No. 32 of 2009 on Protection and Management defines Sustainability as a deliberate and planned effort that integrates environmental, social, and economic considerations into development strategies to ensure environmental integrity as well as safety, efficiency, well-being, and quality. the lives of present and future generations. By implementing it continuously in the company, it will cause an increase in the company's performance and performance. This will make it easier to plan a long-term business strategy by reporting sustainability reports.

A sustainability report is a company's results report that measures, discloses, and monitors changes to create sustainable operations. A sustainability report is a company report that reveals information about the economic, environmental and social performance of business activities carried out by the company (Angela, 2021). Companies that do not disclose sustainability reports cannot measure changes that occur in the company and will hinder the company's performance. The impact of preparing a sustainability report is that it helps make it easier to formulate goals and manage change effectively. Previously, sustainability reporting was not required for every company. As government changes and demands grow, this Report becomes mandatory as a form of corporate accountability and transparency.

As a form of corporate transparency, sustainability reporting can use the Global Reporting Initiative (GRI) Standard. GRI standards represent best practices around the world in public reporting on economic, environmental, and social impacts. Sustainability reporting according to GRI standards provides information about an organization's positive or negative contribution to sustainability. Research by Apriliani (2021) explains that the company's goal in implementing disclosures on social responsibility reports is to provide good benefits for stakeholders by fulfilling legal, economic, ethical and policy responsibilities. The Global Reporting Initiative (GRI) is the most widely used standard in corporate social responsibility reporting (Ekasari, 2021).

PT Semen Baturaja (Persero) Tbk in 2021 sustainability report made a number of efforts in order to maintain and improve performance amidst the conditions of the business environment which in general are still full of challenges. This report is the first report for PT Semen Baturaja (Persero) Tbk as a form of the company's commitment to transparency, accountability, and responsibility to all stakeholders in which there is information about the company's strategy, direction, challenges, and sustainability performance. Not only focusing on improving business performance, PT Semen Baturaja (Persero) Tbk also does not abandon its responsibilities in economic, social and environmental aspects. The overall activities carried out are able to make the company more resilient, as well as sensitive in sharing in these difficult times. Through planned programs and activities to produce long-term positive impacts, PT Semen Baturaja (Persero) Tbk has prepared a path to achieve sustainable business growth.

Based on the sustainability report in 2021, PT Semen Indonesia (Persero) Tbk has further strengthened its commitment to sustainability. This can be seen from the various initiatives that the company has carried out in implementing sustainability aspects into its business operations such as economic, environmental, social, and governance aspects as a form of its contribution to the sustainability of the company's business. For example, in the waste utilization program as a substitute for coal, billiard fish conservation, and biological parks and geoparks. This effort is none other than to strengthen the company's business resilience in the future.

This study aims to analyze the level of compliance in the disclosure of sustainability reports to cement sector companies listed on the Indonesia Stock Exchange (IDX) using Initiative Global reporting (GRI). The research method used is qualitative with secondary data, namely the sustainability report in 2021. The data collection technique in this study is documentation through the company's website.

The difference between this research and the previous research by Maryanti (2022) uses qualitative descriptive research methods and focuses on analyzing theoretical literature information on key research topics. Meanwhile, research by Astini (2017) with purposive sampling technique showed that the highest level of disclosure results occurred in the Relationship with Stakeholders aspect, while the lowest disclosure occurred in the Product and Service aspect. Other research results show PT. Aneka Tambang Tbk has complied with the disclosure in accordance with GRI Standards, AA1000AP and AA1000AS (Gunawan, 2021). It can be concluded from several previous studies that disclosure of sustainability reports is very important for companies. However, there is still little research on sustainability reporting compliance. Therefore, this research can be a reference for subsequent research by developing research boundaries.

Theoretical Framework

A. Compliance

Obedience comes from the word obedient which means obey. Obedience is a form of human behavior that obeys the rules, orders that have been set, procedures and discipline that must be carried out (Rosa, 2018). Compliance with the disclosure of sustainability reports is the level of the company in providing information or reporting sustainability indicators on sustainability reports in accordance with applicable guidelines and standard principles. Compliance with a sustainability report is the process of identifying material aspects on the principle of materiality. Material aspects are those that reflect the significant economic, environmental, and social impacts of a company and can influence stakeholder decisions. Therefore, compliance with the disclosure of sustainability reports is very important for companies to do.

B. Sustainability Report

Sustainability reports are information published by companies to show the company's performance against several criteria such as environmental, social, and governance (ACCA Global, 2013). The process includes report planning, identification and stakeholder engagement, report generation, verification, and continuous performance monitoring (ACCA Global, 2013). It can be concluded that a sustainability report is defined as a non-financial report disclosed by an organization or company that contains information about the economic, environmental, and social impacts generated in connection with the company's business activities. A Sustainability report is a best practice used by companies around the world to focus on sustainability to help organizations manage their social and environmental impacts and improve the efficiency of operations and natural resource management, and remain an important component of shareholder, employee, and stakeholder relationships (Ernst & Young, 2013).

C. GRI (Global Reporting Initiative)

The GRI (Global Reporting Initiative) is an independent international organization that assists other organizations and businesses in expressing responsibility for the resulting

impact, by providing a global common language to communicate the impact. The purpose of establishing the GRI was to create a first accountability mechanism to ensure that companies follow the principles of responsible environmental behavior. It was later expanded to include social, economic and management issues. The GRI exists to help organizations be transparent and accountable for their impact so that the GRI can create a sustainable future by creating a global common language for organizations to report their impact.

D. Sustainability Report Disclosure

Sustainability Report Disclosures aim to establish the content or basis that should appear in a sustainability report. The basic content refers to disclosure standards and should be included in the Sustainability Report under the GRI Standards. The criteria contained in the Sustainability Report are standards compiled by the GRI and are intended as a framework whose information is successfully accepted by the general public in an effort to provide reports on economic, environmental, and social performance in a transparent manner. The purpose of disclosure of sustainability reports is to provide information to company that assists investors and creditors in assessing risk and assessing returns on investment (Belkoui, 2004).

Research Method

Qualitative descriptive research methods were used in this study to analyze the disclosure of the Sustainability Report. The population of this study is cement sector companies in Indonesia. The study of this object is six cement sector companies listed on the Indonesia Stock Exchange (IDX) consisting of PT Semen Baturaja (Persero) Tbk, and PT Semen Indonesia (Persero) Tbk. The reason for choosing this company is the availability of a Sustainability Report in 2021 and the company disclosing a sustainability report using GRI Standards 2016.

Data Collection Techniques

The data collection technique used by the author is a documentation technique with secondary data sources. Data collection is carried out by collecting documents in the form of Sustainability Reports from the company's website that are relevant to the author's data needs. The document used in this study is the 2021 Sustainability Report which can be accessed through the website of each company.

Data Analysis Techniques

The data analysis technique used in this study is a data analysis technique according to Creswell (2007). This data analysis technique consists of:

1. Data Collection

The first step in this study starts from data collection. In this study, researchers will collect data in the form of company sustainability reports by downloading reports from the company's official website

2. Data Recording

The next step for this research is to select, retrieve and record data that shows information about sustainability reports as well as other related documents or materials. In this study, after obtaining a sustainability report from each company's official website, researchers will analyze the disclosure of GRI Standards 2016 on the company's sustainability report.

3. Data Analysis and Interpretation

The discussion of a data analysis plan may have several components. In the data analysis process, this study uses an understanding of numbers and images. The data analysis process in this study is seen from the results of the calculation of the level of compliance. Use the formula as follows:

$$\text{Rate of Disclosure} = \frac{\text{Applied Number of Disclosure}}{\text{Maximum number of Disclosure}} \times 100\%$$

Research by Syahputra, Helmy, and Mulyani (2019) and Angela (2021), The results of the calculation of the level of compliance of disclosures will be classified into several parts according to the level of disclosure of each company, namely:

- a) 0% : Not Applied
- b) 1%-40% : Limited Disclose
- c) 41-75% : Partially Applied
- d) 76%-99% : Well Applied
- e) 100% : Fully Applied

Results And Discussion

The first step in this study is to collect data in the form of a sustainability report then analyze the disclosure of GRI Standards 2016 on the sustainability report of PT Semen Baturaja (Persero) Tbk and PT Semen Indonesia (Persero) Tbk. After the researcher will select the data to be used in the research and analyze some disclosures on the company's sustainability report. Such as analyzing the compliance rate of general disclosures, economic topics, environmental topics, and social topics in each company.

A. General Disclosure Compliance Level Analysis

General Disclosure (GRI 102) is used to report contextual information about an organization and its sustainability reporting practices. General disclosure pads provide information about profiles, strategies, ethics and integrity, governance, practices involving stakeholders, and reporting processes implemented. General disclosures also provide information about the size, geographic location, and activities of the organization. This information is important to assist stakeholders in understanding and knowing the nature of the organization and its economic, environmental, and social impacts. Table 1 is the result of research related to the compliance level of the GRI Standards 2016 general disclosure.

Table 1. General Disclosures of GRI Standards 2016

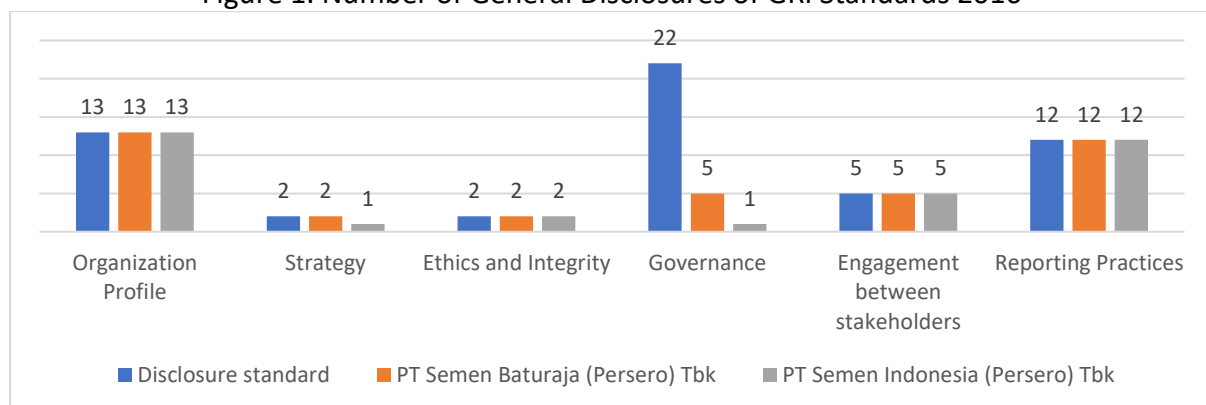
GRI 102 General Disclosure	Standard	PT Semen Baturaja (Persero) Tbk		PT Semen Indonesia (Persero) Tbk	
		2021	%	2021	%
Organization Profile	13	13	100 %	13	100 %
Strategy	2	2	100 %	1	50 %
Ethics and Integrity	2	2	100 %	2	100 %
Governance	22	5	22,73 %	1	4,55 %
Engagement between stakeholders	5	5	100 %	5	100 %
Reporting Practices	12	12	100 %	12	100 %
Total	56	39	69,64 %	34	60,71 %

Source : Data processed (2022)

The results showed that the average general disclosure of GRI Standards 2016 by PT Semen Baturaja (Persero) Tbk was 69.64% with total 39 disclosures classified as Partially Applied. PT Semen Baturaja (Persero) Tbk fully discloses the indicators of organizational profile, strategy, ethics and integrity, engagement between stakeholders, and reporting practices. Incomplete disclosure of GRI Standards on PT Semen Baturaja (Persero) Tbk because it has not fully disclosed the general disclosure on the Governance indicator with a percentage of 22.73%.

Unlike PT Semen Baturaja (Persero) Tbk, the general disclosure of GRI Standards 2016 at PT Semen Indonesia (Persero) Tbk was lower at 60.71% with a total of 34 disclosures classified as Partially Applied. The full overthrow on economic indicators lies in the indicators of organizational profile, ethics and integrity, engagement among stakeholders, and, and reporting practices. General disclosure that has not been fulfilled by PT Semen Indonesia (Persero) consists of strategy and governance indicators with a percentage of 50% and 4.55%. The results of this study are interpreted through figure 1 Number of General Disclosures of GRI Standards 2016. The common disclosure similarity of the two companies is to report in full on indicators of organizational profile, ethics and integrity, engagement between stakeholders and reporting practices.

Figure 1. Number of General Disclosures of GRI Standards 2016



Source : Data processed (2022)

B. Economic Topic Disclosure Compliance Rate Analysis

GRI Standards on the topic of economics (200) relates to the impact of companies on economic conditions for stakeholders. The topic of economics discusses the flow of capital among different stakeholders, and the main economic impact of a company across the standard society of this series is further divided into 6 indicators, namely GRI 201 discussing economic performance, GRI 202 regarding market presence, GRI 203 discussing indirect economic impacts, GRI 204 discussing Procurement practices, GRI 205 discussing Anti-corruption, and GRI 206 discusses Anti-competitive behavior as per GRI Standards 2016.

Table 2. Disclosure of GRI Standards 2016 Economic Topics

GRI 200 Economic Topics	Standard	PT Semen Baturaja (Persero) Tbk		PT Semen Indonesia (Persero) Tbk	
		2021	%	2021	%
Economics Performance	4	2	50 %	1	25 %
Market presence	2	0	0 %	1	50 %
Indirect economics impacts	2	0	0 %	1	50 %

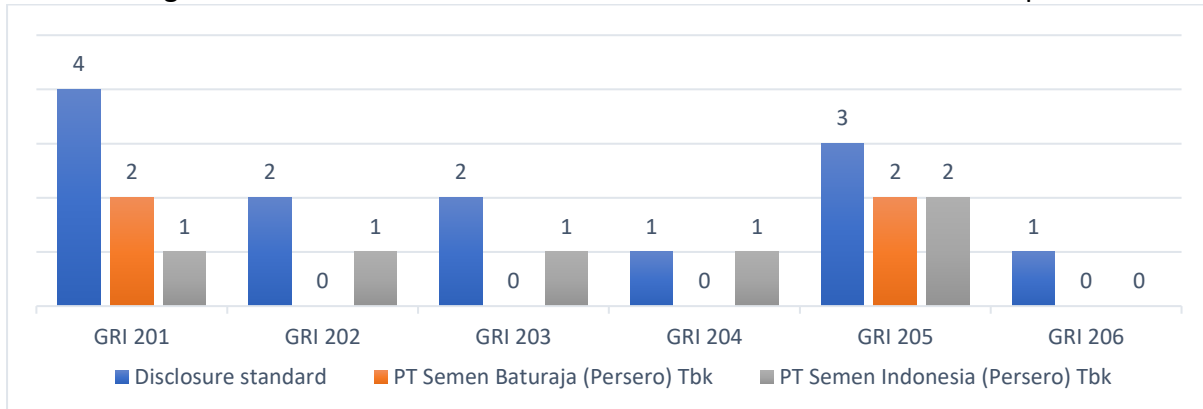
Procurement Practice	1	0	0 %	1	100 %
Anti-corruption	3	2	66,67 %	2	66,67 %
Anti-competitive behavior	1	0	0 %	0	0 %
Total	13	4	30,77 %	6	46,15 %

Source : Data processed (2022)

PT Semen Baturaja (Persero) Tbk has an average disclosure of GRI Standards 2016 economic topics by 30.77% with a total of 4 disclosures classified as Limited Disclose. Incomplete disclosure of the economic topic of GRI Standards 2016 at PT Semen Baturaja (Persero) Tbk because it has not fully disclosed the disclosure of economic performance indicators and anti-corruption. As well as not disclosing other indicators on this topic such as market existence, indirect economic impacts, procurement practices and anti-competitive behavior. The company's sustainability report has not provided clear information regarding indicators that were not disclosed.

PT Semen Indonesia (Persero) Tbk revealed the economic topic of GRI Standards 2016 with a total of 6 disclosures so that it has a higher percentage compared to PT Semen Baturaja (Persero) Tbk, which is 46.15% classified as Partially Applied. Disclosure of economic topics that have not been fulfilled by PT Semen Indonesia (Persero) consists of economic performance indicators of 25%, market existence of 50%, indirect economic impact of 50% and anti-corruption of 66.67%. The two companies have something in common, namely not revealing anti-competitive behavior indicators. The results of this study are interpreted through Figure 2 Number of Disclosures of Economic Topics GRI Standards 2016.

Figure 2. Number of Disclosures of GRI Standards 2016 Economic Topics



Source : Data processed (2022)

C. Environmental Topic Disclosure Compliance Level Analysis

Environmental sustainability is a prerequisite for successful smelting operations. Environmental sustainability can also be interpreted as an environmentally sustainable system where companies must be able to maintain stable resources, avoid exploitation of natural resources and perform environmental absorption functions. Therefore, the company needs an environmental strategy through the GRI Standards 2016 environmental topic (300) which is based on several indicators such as materials (GRI 301), energy (GRI 302), water and effluent (GRI 303), biodiversity (GRI 304), emissions (GRI 305), waste (GRI 306), environmental compliance (GRI 307), and supplier environmental assessment (GRI 308). These indicators address areas that are important to operate and can have long-term competitiveness.

Table 3. GRI Standards 2016 Environmental Topic Disclosure

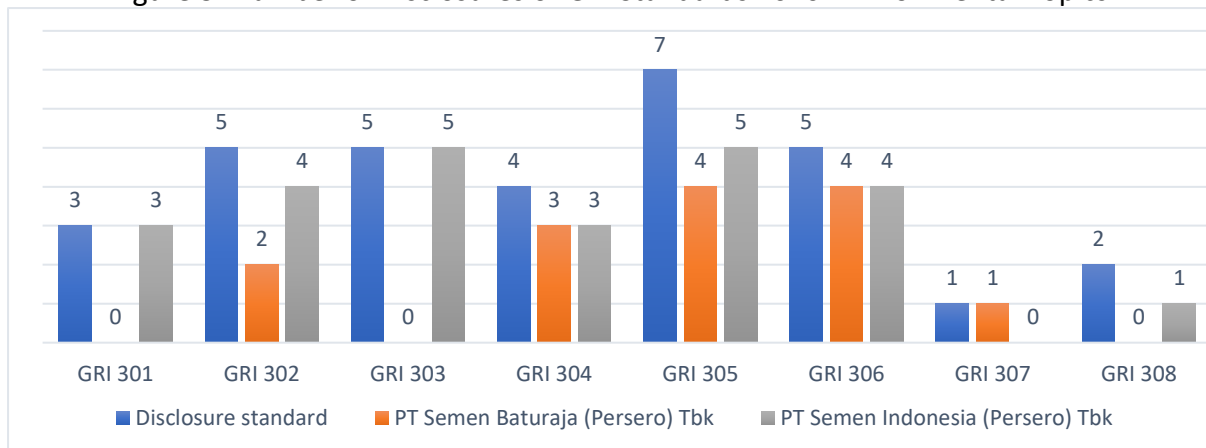
GRI 300 Environmental Topics	Standard	PT Semen Baturaja (Persero) Tbk		PT Semen Indonesia (Persero) Tbk	
		2021	%	2021	%
		Materials	3	0	0%
Energy	5	2	40%	4	80%
Water and effluents	5	0	0%	5	100%
Biodiversity	4	3	75%	3	75%
Emissions	7	4	57,14%	5	71,43%
Waste	5	4	80%	4	80%
Environmental compliance	1	1	100%	0	0%
Supplier environmental assessment	2	0	0%	1	50%
Total	32	14	43,75%	25	78,13%

Source : Data processed (2022)

PT Semen Baturaja (Persero) Tbk has an average disclosure of the GRI Standards 2016 Environmental topic of 43.75% with a total of 14 disclosures classified as Limited Disclose. Full disclosure is carried out on indicators of environmental compliance. Incomplete disclosure of the topic of Environment GRI Standards 2016 at PT Semen Baturaja (Persero) Tbk because it has not fully disclosed the disclosure of energy indicators of 40%, biodiversity by 75%, emissions by 57.14% and waste by 80%. As well as not disclosing other indicators on this topic such as materials, water and effluent, and environmental assessment of suppliers. The company's sustainability report has not provided clear information regarding indicators that were not disclosed.

PT Semen Indonesia (Persero) Tbk revealed that the topic of the GRI Standards 2016 Environment was higher than that of PT Semen Baturaja (Persero) Tbk, which was 78.13% classified as Well Applied with a total of 25 disclosures. Disclosure of environmental topics that have not been fulfilled by PT Semen Indonesia (Persero) consists of energy indicators of 80%, biodiversity of 75%, emissions of 71.43%, waste of 80%, and environmental assessment of suppliers of 50%. Whereas, for fully disclosed indicators are material indicators, and water and effluent. The two companies have similarities, namely the results of the disclosure of biodiversity indicators by 75% and waste by 80%. The results of this study are interpreted through figure 2 Number of Disclosures of GRI Standards 2016 Environmental Topics.

Figure 3. Number of Disclosures of GRI Standards 2016 Environmental Topics



Source : Data processed (2022)

D. Social Topic Disclosure Compliance Rate Analysis

The last topic discussed in this study was GRI Standards social topics (400). Social topics look at how the company continues to provide positive feedback for society and employees. Positive feedback can be created in a variety of ways, such as empowering the surrounding community to foster creativity. Indicators on social topics such as employment (GRI 401), labor management relations (GRI 402), occupational safety and health (GRI 403), training and education (GRI 404), diversity and equal opportunity (GRI 405), non-discrimination (GRI 406), freedom of association and collective bargaining (GRI 407), child labor (GRI 408), forced or compulsory labor (GRI 409), security practices (GRI 410), rights of indigenous peoples (GRI 411), human rights assessment (GRI 412), local communities (GRI 413), supplier social assessment (GRI 414), public policy (GRI 415), customer health and safety (GRI 416), marketing and labeling (GRI 417), customer privacy (GRI 418), and socio economic compliance (GRI 419).

Table 4. GRI Standards 2016 Social Topic Disclosure

GRI 400 Social Topics	Standard	PT Semen Baturaja (Persero) Tbk		PT Semen Indonesia (Persero) Tbk	
		2021	%	2021	%
		Employment	3	2	67%
Labor management relation	1	0	0%	0	0%
Occupational safety and health	10	10	100%	8	80%
Training and Education	3	3	100%	3	100%
Diversity and equal opportunity	2	1	50%	2	100%
Non-discrimination	1	0	0%	0	0%
Freedom of association and collective bargaining	1	0	0%	1	100%
Child labor	1	1	100%	1	100%
Forced or compulsory labor	1	1	100%	1	100%
Security practices	1	0	0%	0	0%
Rights of indigenous peoples	1	0	0%	0	0%
Human rights assessment	3	0	0%	0	0%
Local communities	2	2	100%	1	50%
Supplier social assessment	2	0	0%	0	0%
Public policy	1	0	0%	0	0%
Customer health and safety	2	0	0%	1	50%
Marketing and labeling	3	0	0%	0	0%
Customer privacy	1	0	0%	0	0%
Socio economic compliance	1	0	0%	0	0%
Total	40	20	50%	21	52,50%

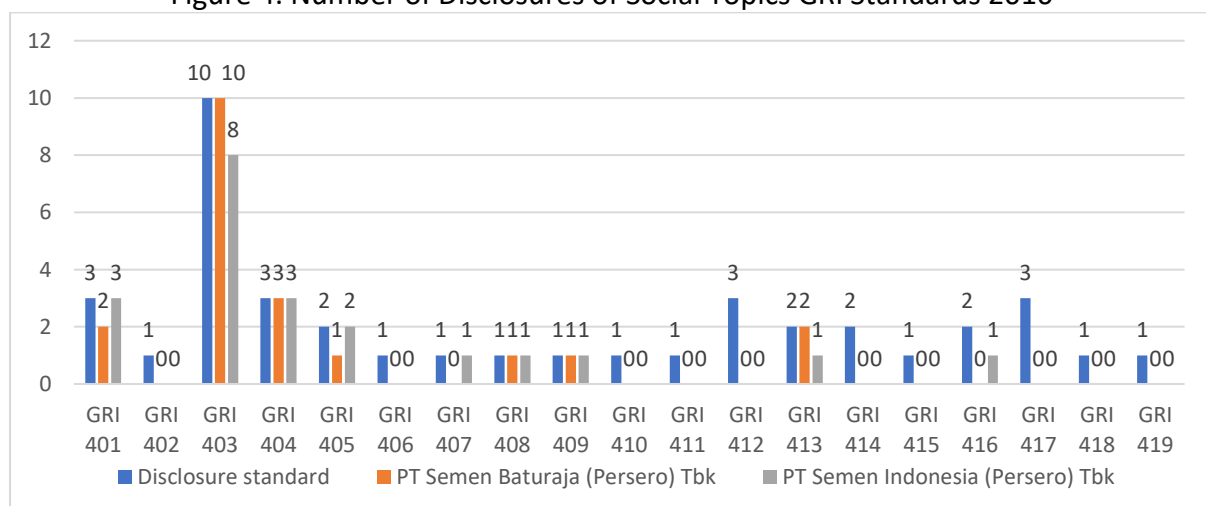
Source : Data processed (2022)

PT Semen Baturaja (Persero) Tbk has an average of 50% of 2016 GRI Standards social topic disclosures by 50% as many as 20 disclosures classified as Partially Applied. Full disclosure is made on indicators of occupational safety and health, training and education, child labor, forced or compulsory labor and local communities. Incomplete disclosure of social topics GRI Standards 2016 at PT Semen Baturaja (Persero) Tbk because it has not fully disclosed the disclosure of staffing indicators of 67%, and diversity and equal opportunities of 50%. As well as not disclosing other indicators on this topic such as labor relations, non-

discrimination, freedom of association and collective bargaining, security practices, indigenous peoples' rights, human rights assessments, social assessment of suppliers, public policy, customer health and safety, marketing and labeling, customer privacy, and socioeconomic compliance indicators. The company's sustainability report has not provided clear information regarding indicators that were not disclosed.

PT Semen Indonesia (Persero) Tbk revealed the economic topic of GRI Standards 2016 with a higher percentage compared to PT Semen Baturaja (Persero) Tbk, which was 52.50% classified as Partially Applied with a total of 21 disclosures. Disclosure of social topics that have not been fulfilled by PT Semen Indonesia (Persero) consists of occupational safety and health indicators of 80%, local communities by 50%, and customer health and safety by 50%. Meanwhile, the fully disclosed indicators are staffing, training and education, diversity and equal opportunity, freedom of association and collective bargaining, child labor, and forced or compulsory labor. The two companies have similarities, namely not disclosing indicators of labor relations, non-discrimination, security practices, indigenous peoples' rights, human rights assessments, supplier social assessments, public policies, customer health and safety, marketing and labeling, customer privacy, and socioeconomic compliance indicators. The results of this study are interpreted through figure 4 Number of Disclosures of Social Topics GRI Standards 2016.

Figure 4. Number of Disclosures of Social Topics GRI Standards 2016



Source : Data processed (2022)

From the results of the analysis above, the general disclosure of GRI Standards 2016 by PT Semen Baturaja (Persero) Tbk is 69.64% with total 39 disclosures classified as Partially Applied. Meanwhile, PT Semen Indonesia (Persero) Tbk is lower at 60.71% with a total of 34 disclosures classified as Partially Applied. The disclosure of the economic topic of GRI Standards 2016 by PT Semen Baturaja (Persero) Tbk has an average of 30.77% with a total of 4 disclosures classified as Limited Disclose. PT Semen Indonesia (Persero) has a higher percentage of 46.15% classified as Partially Applied with a total of 6 disclosures. For the disclosure of the topic of Environment GRI Standards 2016 by PT Semen Baturaja (Persero) Tbk has an average of 43.75% with a total of 14 disclosures classified as Limited Disclose. Meanwhile, PT Semen Indonesia (Persero) Tbk revealed the topic of the GRI Standards 2016 Environment with a higher percentage compared to PT Semen Baturaja (Persero) Tbk, which was 78.13% classified as Well Applied with a total of 25 disclosures. In the disclosure of social

topics GRI Standards 2016, PT Semen Baturaja (Persero) Tbk has an average of 50% as many as 20 disclosures classified as Partially Applied. Meanwhile, PT Semen Indonesia (Persero) Tbk revealed the economic topic of GRI Standards 2016 with a higher percentage of 52.50% classified as Partially Applied with a total of 21 disclosures. The results of the analysis of this study can be seen in table 5 GRI Standards 2016 Disclosures.

Table 5. GRI Standards 2016 Disclosures

Disclosure GRI Standards 2016	PT Semen Baturaja (Persero) Tbk		PT Semen Indonesia (Persero) Tbk	
	%	Compliance Level	%	Compliance Level
General Disclosures (102)	69,64%	Partially Applied	60,71%	Partially Applied
Economic Topics (200)	30,77%	Limited Disclose	46,15%	Partially Applied
Environmental Topics (300)	43,75%	Limited Disclose	78,13%	Well Applied
Social topics (400)	50%	Partially Applied	52,50%	Partially Applied
Average	48,54%	Partially Applied	59,37%	Partially Applied

Source : Data processed (2022)

Conclusion

In accordance with the results and discussion of the study, the result of this study is that PT Semen Baturaja (Persero) Tbk has a partially applied compliance rate in the general disclosure of GRI standards of 48.75%. The average was obtained from the percentage of general disclosures of 69.64%, economic topics of 30.77%, environmental topics of 43.75%, and social topics of 50%. Meanwhile, PT Semen Indonesia (Persero) Tbk has a Partially Applied compliance rate with a higher percentage of 59.37%. The average was obtained from the percentage of general disclosures of 60.71%, economic topics of 46.15%, environmental topics of 78.13%, and social topics of 52.50%.

Based on the conclusions of this study, the researcher wants to present a suggestion, namely that PT Semen Baturaja (Persero) Tbk can publish and increase disclosure of sustainability reporting every year. Meanwhile, PT Semen Indonesia (Persero) Tbk can increase its commitment in disclosing sustainability reports. It is hoped that the two companies can upgrade the sustainability reporting guidelines in the GRI standards 2021. For subsequent researchers, in addition to using secondary data, namely sustainability reports, they also use primary data and expand the range of standards used in research.

Reference

- ACCA Global. (2013). The Business Benefits of Sustainability Reporting in Singapore. The Association of Chartered Certified Accountants (ACCA) (January).
- Angela, N., & Meiden, C. (2021). *PENGUNGKAPAN SUSTAINABILITY REPORT PT. INDONESIA POWER DAN ENEL GROUP*. *JURNAL ONLINE INSAN AKUNTAN*, 6(2), 1–19. <https://doi.org/10.51211/joia.v6i2.1565>
- Apriliyani, I. B., Farwitawati, R., & Nababan, R. A. (2021). *Analisis Penerapan Global Reporting Initiative (GRI) G4 pada Laporan Keberlanjutan Perusahaan Sektor Pertanian*. *Jurnal Akuntansi Kompetif*, 4(2). <https://doi.org/10.35446/akuntansikompetif.v4i2.666>
- Astini, L. T. (2017). *ANALISIS PENERAPAN GLOBAL REPORTING INITIATIVE (GRI) G4 PADA LAPORAN KEBERLANJUTAN PERUSAHAAN TAHUN 2013-2016 (Studi pada Perusahaan Pertambangan yang Terdaftar di BEI)*. *Jurnal Ilmiah Mahasiswa Akuntansi*, 8(2). <https://doi.org/10.23887/jimat.v8i2.14552>
- Belkaoui, A. R. (2004). *Accounting Theory* (Lima). Salemba Empat.

- Creswell, J. W. (2007). *Qualitative Inquiry and Research Design: Choosing Among Five Approaches* (2nd ed.).
- Ekasari, K., Eltivia, N., Indrawan, A. K., & Miharso, A. (2021). Corporate Commitment of Environment: Evidence from Sustainability Reports of Mining Companies in Indonesia. *Indonesian Journal of Sustainability Accounting and Management*, 5(1), 1–10. <https://doi.org/10.28992/ijSAM.v5i1.164>
- Ernst & Young Global Limited. (2013). *Value of sustainability reporting. A study by Ernst & Young LLP and the Boston College Center for Corporate Citizenship.*
- Global Reporting Initiative. (2016). *GRI Standards*. <https://www.globalreporting.org>
- Gunawan, P., Meiden, C. (2021). *Analisis Kepatuhan Sustainability Reporting PT. Aneka Tambang, Tbk. Berdasarkan GRI Standards, AA1000AP dan AA1000AS. Jurnal Ilmu Komputer dan Bisnis (JIKB)*. 12(1). 187-195. <https://doi.org/10.47927/jikb.v12i1.104>
- Rosa, M. E. (2018). *Analisis Faktor-Faktor yang Mempengaruhi Kepatuhan Pengisian Rekam Medis di RS Gigi dan Mulut UMY. Jurnal Medicoeticolegal & Manajemen Rumah Sakit.*
- Susi Maryanti, C., Haerani, N., Meydina, R., Munandar, A., Akuntansi, M., & Esa Unggul, U. (2022). *Analisis laporan keberlanjutan perusahaan di sub sektor barang baku logam dan mineral lainnya tahun 2019-2020. Jurnal Ilmiah Akuntansi Dan Keuangan*, 4(7), 1–21. <https://doi.org/10.32670/fairvalue.v4i7.1314>
- Syahputra, D., Erly Mulyani, & Herlina Helmy. (201 C.E.). *Analisis Pengungkapan Lingkungan Berdasarkan Global Reporting Initiatives (GRI) G4 (Studi Kasus Pada PT Bukit Asam (Persero) Tbk Dan PT Indo Tambangraya Megah Tbk Tahun 2016-2017). Jurnal Eksplorasi Akuntansi*, 1(2), 1–16. <http://jea.ppi.unp.ac.id/index.php/jea/issue/view/6>