

CORPORATE SOCIAL REPORTING: A COMPREHENSIVE PICTURE OF INDONESIAN MINING COMPANIES

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ABSTRACT

Recently, stakeholders demand that CSR reporting of a company provides social and environmental information as well as the financial information reported in financial statement. This research questioned whether CSR reporting of Indonesian mining companies may be regarded as a mechanism which social and environmental accountability are discharged. The purpose of this research is to provide a content analysis framework and information on the comprehensiveness of Corporate Social Responsibility (CSR) reporting of Indonesian mining companies. The methodology used is content analysis method by a framework derived from GRI G3.1 Guidelines. Comprehensive reporting contains three types of information for each disclosed CSR item: (i) vision and goals, (ii) management approach, and (iii) performance indicator. The framework was used to assess the comprehensiveness of CSR report by analyzing the 2012 financial reports and annual reports of Indonesian listed mining companies. The content analysis of CSR reporting of the listed mining companies in Indonesia shows a low level of comprehensive reporting. This finding agrees those of prior studies on the completeness of CSR reporting and adds to the debate regarding whether CSR reporting of Indonesian mining companies can be considered a mechanism for discharging social and environmental accountability.

Keywords: *accountability, CSR, GRI, social and environmental reporting*

ABSTRAK

Saat ini pelaporan CSR suatu perusahaan yang menyediakan informasi sosial maupun lingkungan semakin dibutuhkan oleh para pemangku kepentingan, disamping informasi keuangan yang disajikan dalam laporan keuangan. Penelitian ini ingin mengetahui apakah pelaporan CSR pada perusahaan pertambangan di Indonesia dapat dianggap sebagai suatu mekanisme pengungkapan akuntabilitas sosial dan lingkungan. Tujuan penelitian ini adalah untuk menyediakan suatu kerangka kerja analisa isi dan informasi mengenai kelengkapan dari pelaporan CSR pada perusahaan pertambangan di Indonesia. Metodologi penelitian yang digunakan adalah metode analisa isi dengan kerangka kerja yang disusun berdasarkan GRI G3.1 Guidelines. Pelaporan menyeluruh mencakup tiga jenis informasi untuk setiap item CSR yang diungkapkan: (i) visi dan tujuan, (ii) pendekatan manajemen, dan (iii) indikator kinerja. Kerangka kerja digunakan untuk mengetahui kelengkapan dari laporan CSR dengan menganalisa laporan keuangan tahun 2012 beserta laporan tahunannya dari perusahaan pertambangan Indonesia yang terdaftar di bursa. Analisa isi dari pelaporan CSR perusahaan tambang Indonesia menunjukkan tingkat pelaporan menyeluruh yang rendah. Temuan ini sesuai dengan studi sebelumnya mengenai kelengkapan pelaporan CSR dan berkontribusi dalam pembahasan apakah pelaporan CSR pada perusahaan pertambangan di Indonesia dapat dianggap sebagai suatu mekanisme pengungkapan akuntabilitas sosial dan lingkungan.

Kata kunci: *akuntabilitas, CSR, GRI, pelaporan sosial dan lingkungan*

INTRODUCTION

Corporate Social Responsibility (CSR) is a concept that has changed worldwide perspective that the aspect of social and environmental accountability also provides information regarding the values, objectives and quantified targets of a company. The concept of CSR is relatively new among the companies in Indonesia. CSR report provides significant information to the stakeholders to make a decision as well as the financial information reported in financial statement. However, the previous studies have revealed that it is highly doubtful that current CSR reporting provides a fair view of a company's CSR performance to the stakeholders. This doubt mainly originates from the fact that the companies predominantly provide narrative CSR information, which usually was tailored to manage public impression (Adams, et al., 1995). Comprehensive reporting requires three information types to be provided for each disclosed CSR item: (i) vision and goals (VG); (ii) management approach (MA); and performance indicator (PI) (Bouten et al., 2011). Comprehensive reporting is a condition that needs to be fulfilled to obtain accountability (Adams, 2004). The comprehensiveness of CSR reporting can be captured not only by (i) the disclosed CSR items but also (ii) the accompanying information types (VG, MA, and PI) (Bouten, et al., 2011).

To assess the framework and obtain the information on the comprehensiveness of CSR reporting is conducted by analyzing and 2012 annual reports of 31 Indonesian listed mining companies. The main reason for choosing the sample is, to our knowledge, there are still few literature and studies regarding CSR in Indonesia and mainly focused on larger companies (Crane, et al., 2008). Then, we selected 2012 annual reports for analysis because these reports were the most recently available data in Indonesia.

Theoretical Framework

Responsibility reporting is a part of a firm's communication tools in order to decrease information asymmetry between managers and investors and in order to produce a more precise market valuation of a firm (Niskala & Schadewitz, 2010). For the firm the environmental information that's given to stakeholder is attempt to communicate the performance of management in achieving long-run corporate benefits, such as improved financial performance, increased competitive advantage, profit maximization, and the long-term success of the firm (Nigel et al. 2005). Size and industry membership affect the amount of CSR disclosure, disclosures of all CSR issues are affected by their visibility, shareholder structure, and relationship with their US stakeholders (Gamerschlag, Moeller, & Verbeeten, 2010).

The Sarbanes-Oxley Act of 2002 (the Act) was reinforcing corporate accountability and professional responsibility in order to restore investor confidence in corporate America (Rezaee & Jain, 2005). Much research question is whether current reporting practices truly reflect corporate social and environmental behavior (Unerman, 2000). Underlying dilemmas and complexities for managers in dealing with accountability to shareholders and stakeholders, and the role of auditors, are indicated. As those, reports should provide objective information that allows stakeholders to make a reliable estimate of the organization's social and environmental performance (Gray, 2006).

To further the correspondence between reporting and actual performance, several prior studies have suggested a form of CSR reporting, which we will call comprehensive reporting. According to Robertson and Nicholson (1996), the 'ideal model' of CSR disclosure combines three hierarchical disclosure levels to close the gap between rhetoric and action. These disclosure levels are (i) 'General Rhetoric', which covers the corporate recognition of the value of CSR; (ii) 'Specific Endeavour', which consists of CSR activities and (iii) 'Implementation and Monitoring' of CSR programs. Companies that publicly set targets and report on their progress made have reached this level. Adams (2004) argues that one condition for the discharging of accountability is that companies provide clear statements of values, objectives and targets against which they report. Overall, prior studies suggest that CSR reporting should not only provide statements of commitments but should also elaborate on

the fulfillment of these commitments and the achieved outcomes. Such reporting furthers the discharging of social and environmental accountability because it enables stakeholders to gain an overall understanding of a company’s social and environmental performance.

Because CSR reporting is considered an important mechanism through which companies can account for their social and environmental policies and performance to a variety of stakeholders, many empirical research studies have analyzed the content of corporate reports for disclosures with respect to one or more categories of social and environmental matters (Unerman, 2000). According to Beck, Campbell, and Shrives (2010), these studies could be used to assess the completeness of reporting, i.e., the number of items disclosed. However, in order to serve as a valuable tool for assessing the level of accountability, a content analysis must also capture the information types provided. Guthrie, Cuganesan, Ward (2008) have argued that a sense of quality can be gained from whether the statement about an item is declarative, monetary quantitative or non-monetary quantitative. Overall, these studies reveal a distinct lack of specificity in the disclosed information, indicating that CSR reporting is typically vague. Nevertheless, based on these studies, it remains impossible to judge whether companies mainly elaborate on aims and intentions or on real actions taken.

RESEARCH METHOD

This study uses a study conducted by Bouten (Bouten et al., 2011) as a reference, so that the stages of the following research methods derived from the study of Bouten. In addition to explaining the developed content analysis framework, this paper aims to illustrate the application of the framework by analyzing the disclosures of Indonesian listed mining companies. Each company’s 2012 financial reports and annual reports were used as the basis of analysis because; the financial report and annual report play an important role in the accountability-discharge activity of companies. The reasons are because they are widely distributed and usually available on the company’s website and because they are considered as the most important tools used by companies to communicate with their stakeholders (Neu et al., 1998).

In year 2012 the Indonesian government issued a decree No.47 Year 2012 on Environmental and Social Responsibility (CSR), which expressly stated therein liability of any kind of company to include CSR reporting in the statement of the General Meeting of Shareholders of each. We focused on publicly traded mining companies, as they are more likely to disclose CSR information (Branco & Rodrigues, 2008). There are 31 listed companies and we take 13 as the sample. The publicly traded mining companies were attributed to industry’s sub sectors according to Profile of Listed Companies in Indonesia Stock Exchange website. The list of the sample is below.

Table 1 List of Sample

Sub sectors:	Share codes:
Coal mining	ARII ATPK BYAN DEWA GTBO
Crude petroleum & natural gas production	BIPI
Land/Stone quarrying	CTTH
Metal & mineral mining	ANTM ASIA INCO PSAB SMRU TINS

Source: Data processing result

To assess the level of comprehensive reporting, a content analysis framework was developed. Content analysis can be defined as a method of codifying text into different groups depending on selected criteria (Weber, 1990). This method has been frequently used to understand and describe the patterns in CSR reporting (Guthrie & Abeysekera, 2006).

As illustrated in Figure 1 The Coding Structure (see Appendix), the coding structure consists of two dimensions: (i) content and (ii) information types. The first dimension consists of two levels: (i) areas and (ii) items. The coding structure has the form of a coding tree. The coder first decides on the area of disclosure, then on the item of disclosure and finally on the information type. Following Krippendorff (2004), a coding structure in the form of a decision tree has the following advantages: (i) criteria confusion is minimized, (ii) decision schemes can drastically reduce large numbers of alternatives, (iii) decision schemes can prevent unreliability due to categories being defined on different levels of generality or that overlap in meaning and (iv) when recording involves several dimensions of judgment, decision schemes offer coders the opportunity to determine each one separately.

Although no consensus exists on what CSR reporting means (Guthrie, et al., 2008), appropriate content analysis demands that the coding structure is derived from shared meanings (Beattie & Thomson, 2007). Therefore, the Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines (version 3.1) served as an appropriate starting point for the development of the coding structure because the GRI framework is global, has international acceptance (Farneti & Guthrie, 2009), is considered a rigorous framework for the application of triple bottom line reporting (Lamberton, 2005) and was drafted by a wide variety of experts after stakeholder consultation (Reynolds & Yuthas, 2008).

Furthermore, the GRI guidelines are readily available on the GRI's website. These guidelines are intended for all types of companies, allowing for the derived coding structure to be used for different industries (Willis, 2003). Although the GRI has developed sector supplements for a few industries, the GRI still considers these guidelines to be the cornerstone of the GRI Sustainability Reporting Structure. These guidelines outline the core content for reporting and are relevant to all organizations, regardless of their size, sector or location. They form the foundation upon which all other GRI reporting guidance is based (www.globalreporting.org).

Finally, the GRI guidelines provide a structured overview of the base content of CSR reporting. The base content is divided into six areas (economic, environment, human rights, labor practices and decent work, product responsibility, and society) and several items (see Figure 2 The GRI G3.1 as Reference for the Dimension Content in appendix). This approach adds directly to the transparency and replicability of the content analysis because other researchers can also use these guidelines to determine which area and item a disclosure belongs to.

The GRI suggests that a company should provide different information types (strategy and profile, management approach and performance indicators) when it discloses a CSR item. However, these categories are not clearly defined. Therefore, the second dimension distinguishes between three information types, based on the work of Vuontisjärvi (2006).

Vision and goals (VG), in line with Vuontisjärvi (2006), this category includes disclosures that provide information on stated aims or values. This category thus covers corporate recognition of the values of CSR (e.g., striving for a reduction in energy consumption). *Management approach* (MA), similar to Vuontisjärvi (2006), this category covers how the company addresses a given CSR issue by describing the action or practice adopted, and it corresponds to the second level, 'Specific Endeavour', of Robertson and Nicholson's (1996) hierarchy. *Performance indicators* (PI), similar to Vuontisjärvi (2006), this category reflects actual CSR achievements by providing quantitative measures of CSR performance.

This study adds a table for content analysis framework that is not contained in the article Bouten, which is in appendix Table 2 The GRI G3.1 as Reference for the Dimension Information

Types. The addition is intended to simplify the process of coding. Identifying and Quantifying CSR Disclosures; before verifying the presence of an item and the disclosure type, it was necessary to read each report to identify and code every sentence that contained CSR information by assigning a content and information type label to it. In line with most social and environmental content analyses, the sentence was thus used as the unit of analysis (Guthrie, et al., 2008). Level of Comprehensive CSR Reporting; the main contribution of the content analysis framework is that it assesses the comprehensiveness of CSR reporting by verifying whether a company releases information on VG, MA and PI concerning a specific CSR item. Based on this information, a measure for the level of comprehensive CSR reporting can be constructed as follows:

$$\text{Level of comprehensive reporting} = \frac{\text{number of items for which all 3 information types (VG, MA, PI) are disclosed}}{\text{number of items reported by the company}}$$

The level of comprehensive reporting reveals the extent to which a company discloses all three information types for the items they report on.

RESULTS AND DISCUSSION

This section describes the results of the application of the content analysis to the 2012 financial reports and annual reports of 13 Indonesian listed mining firms and illustrates the feasibility of the developed framework to answer a variety of research questions. Panel A of Table 3 Main Characteristics of CSR Reporting in Indonesia illustrates that the all of the 13 Indonesian listed mining companies (100.0%) elaborate on at least one item in the economic area. Furthermore, more than half of the companies (53.8%) provide some environmental and labor information. Slightly more than one-third of companies (38.5%) disclose some society and human rights information. Slightly less than one-third of companies (30.8%) disclose some product responsibility information. These findings confirm that Indonesian mining companies tend to focus on the economic aspect of CSR. Overall, 13 companies (100.0%) disclose some information on at least one CSR item. Because the focus of this section is on assessing the level of comprehensive CSR reporting, which is the main contribution of the content analysis framework, the remainder of the results section will focus on the 13 disclosing companies. The last column in Panel B of Table 3 shows that, in total, 163 items are disclosed by the 13 reporting companies. Furthermore, Panel B illustrates that only 8.0% of all items are covered by a MA disclosure, while 65.0% of all items are covered by a VG disclosure. About 33.1% of the items is a PI provided.

Column a in Table 4 Overview of the level of comprehensive reporting (a) and level of co-occurrence of the qualitative information types (b) illustrates that, for almost all of the disclosing companies (92.3%), the level of comprehensive reporting is zero because they fail to provide all three information types for at least one reported item. For only one company, the level of comprehensive reporting is greater than zero but smaller than or equal to 0.1. Column b in Table 4 Overview of the level of comprehensive reporting (a) and level of co-occurrence of the qualitative information types (b) describes the level of co-occurrence of the narrative categories – VG and MA. Even so, more than 80% of the reporting companies fail to provide both information types for at least one of their disclosed items. For only 2 companies, the level of co-occurrence is greater than zero but smaller than 0.1. The findings raise the question: Do the isolated disclosures inform the stakeholders on aims and intentions or on specific actions?

In total, 163 separate CSR items are disclosed by the 13 disclosing companies. Table 5 Overview of the information types and their combinations in total and per area shows the information types in which these items are covered. As such, Table 5 Overview of the information types and their combinations in total and per area answers the second question by illustrating that isolated disclosures mostly inform the stakeholders on specific actions because 5.5% of the total number of items disclosed

by all reporting companies are only covered by a MA disclosure; 'isolated' VG disclosures occur more than ten times as often (60.1%). By illustrating that the frequency of the information types and their combinations are different, Table 5 Overview of the information types and their combinations in total and per area shows that the level of comprehensive reporting is very low. More specifically, only in the area of economic is one (3.8%) of the disclosed items covered by all three information types.

To reveal whether the preferred information types differ between the items, Table 6 Overview of information types and their combinations per item reports (i) the number of companies that report on a certain item and (ii) how these companies disclose that item, i.e., by providing all three information types, two information types, or only one information type. Table 6 Overview of information types and their combinations per item confirms that economic performance item is typically only covered by PI disclosures (69.2%). Nearly all environmental items are mostly covered only by VG disclosures. Most disclosing companies provide only VG disclosures regarding the items about labor practices and decent work performance. None of the companies reveal all three information types on one or more items in the areas of human rights, product responsibility and society. Most companies report only VG information on the human rights, society and product responsibility items they disclose.

CONCLUSION

Although the content analysis framework developed through this research can be used to assess the completeness and comprehensiveness of reporting CSR and various other research questions, it is necessary to discuss the limitations that may provide opportunities for future research. First, this study did not evaluate the overall quality of disclosures, nor did it determine the credibility of disclosures. Thus, this study focused only on the two terms of accountability, i.e., completeness and comprehensiveness. This focus means that even though the company reported all three types of information, disclosure can still be chosen to reflect on the good things the company concerned.

Future research could be conducted to determine whether there is a relationship between a comprehensive reporting and CSR performance. Second, in this study, a number of items is used to obtain an indication of CSR disclosure completeness. But, CSR items included in the analysis cannot be considered a complete list of items that must be reported by the company. Instead, it is a list of CSR items, which - according to the GRI Guidelines - contains items that can be disclosed by each company. Some items that may be relevant to a particular company may not be listed in the proposed disclosure. Completeness of reporting can only be assessed by considering the supporting evidence of user information. By using survey research in detail and in-depth interviews, future research may (i) examine the demanded detailed information from various stakeholders and (ii) study the extent to which these stakeholders feel their information needs are met.

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APPENDIX

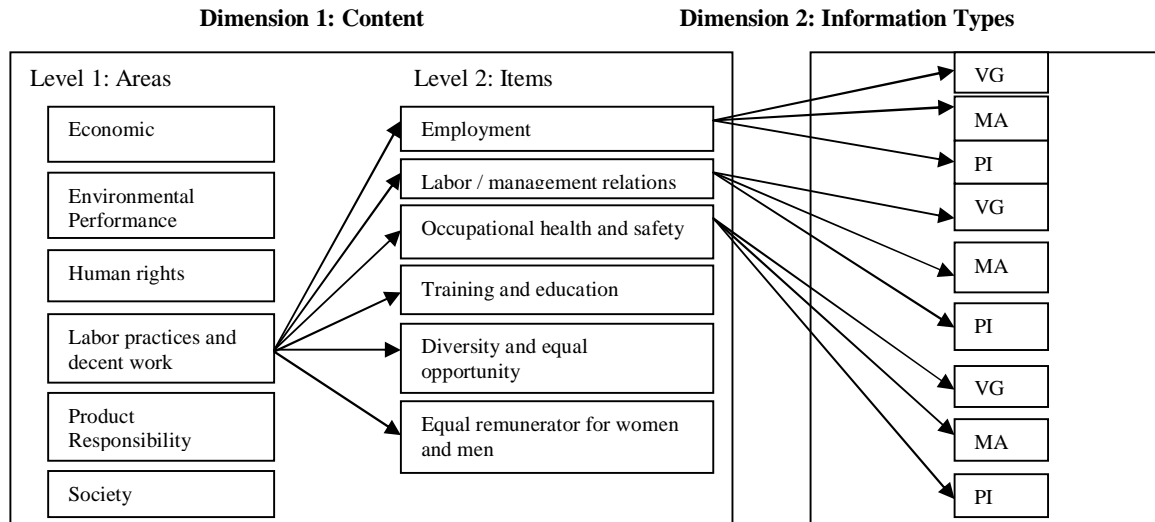


Figure 1 the Coding Structure

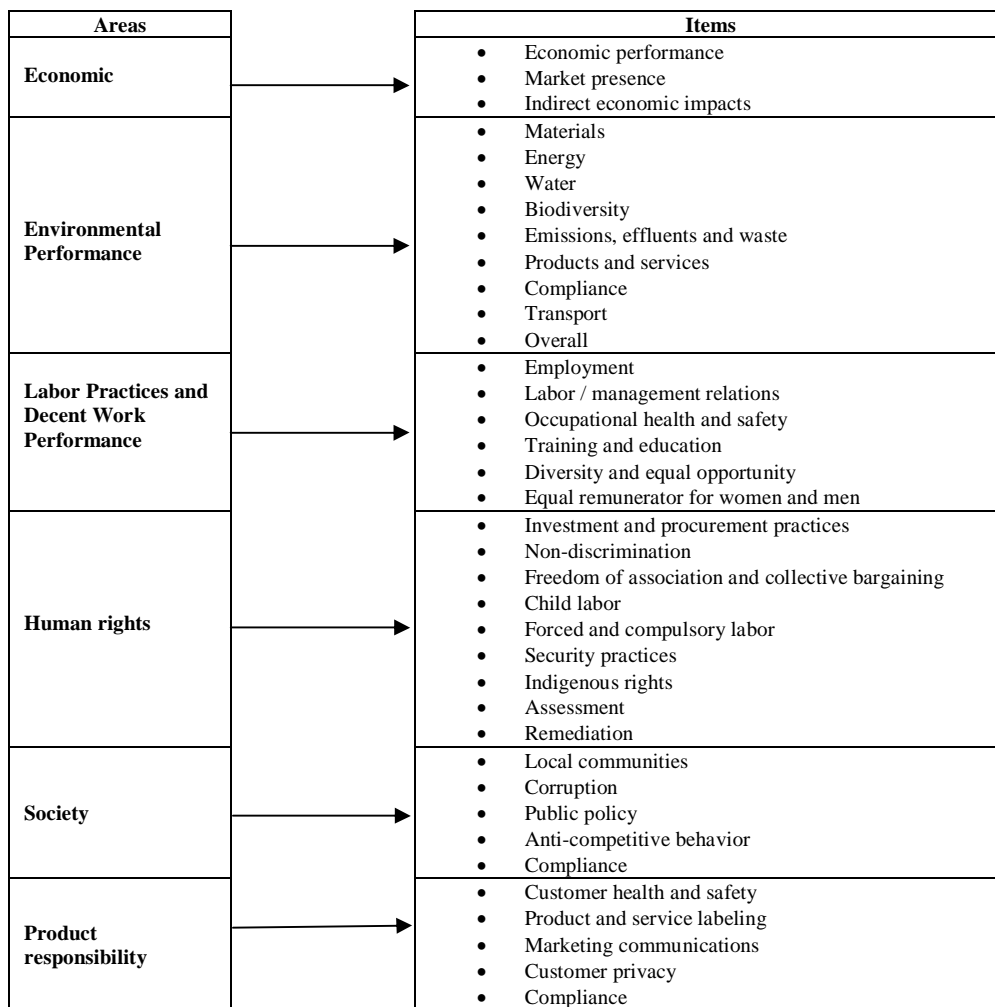


Figure 2 the GRI G3.1 as Reference for the Dimension Content

Table 2 The GRI G3.1 as Reference for the Dimension Information Types

Items	Information types	Component	
Economic performance	VG	Goals	
		Policy	
	MA	Additional Contextual Information	
	PI	EC 1	Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.
		EC 2	Financial implications and other risks and opportunities for the organization's activities due to climate change.
EC 3		Coverage of the organization's defined benefit plan obligations.	
	EC 4	Significant financial assistance received from government.	
Market Presence	VG	Goals	
		Policy	
	MA	Additional Contextual Information	
	PI	EC 5	Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.
		EC 6	Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operations
EC 7		Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operations	
Indirect Economic Impacts	VG	Goals	
		Policy	
	MA	Additional Contextual Information	
	PI	EC 8	Development and impact of infrastructure investment and services provided primarily for public benefit through commercial, in-kind or pro bono engagement.
		EC 9	Understanding and describing significant indirect economic impact, including the extent of impacts.
OG 1		Volume and type of estimated proved reserves and production.	
Materials	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
	Additional Contextual Information		
PI	EN 1	Materials used by weight or volume.	
	EN 2	Percentage of materials used that are recycled input materials.	
Energy	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
	PI	EN 3	Direct energy consumption by primary energy source.
		OG 2	Total amount invested in renewable energy.
		OG 3	Total amount of renewable energy generated by source.
		EN 4	Indirect energy consumption by primary source.
		EN 5	Energy saved due to conservation and efficiency improvements.
EN 6		Initiatives to provide energy-efficient or renewable energy based products and services, and reductions in energy requirements as a result of these initiatives.	
EN 7		Initiatives to reduce indirect energy consumption and reductions achieved.	
Water	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
	PI	EN 8	Total water withdrawal by source.
		EN 9	Water sources significantly affected by withdrawal of water.
		EN 10	Percentage and total volume of water recycled and reused.

Table 2 The GRI G3.1 as Reference for the Dimension Information Types (*continued*)

Items	Information types	Component	
Biodiversity	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
	PI	EN 11	Location and size of land owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.
		EN 12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.
		MM 1	Amount of land (owned or leased, and managed for production activities or extractive use) disturbed or rehabilitated.
		EN 13	Habitats protected or restored.
		EN 14	Strategies, current actions, and future plans for managing impacts on biodiversity.
		OG 4	Number and percentage of significant operating sites in which biodiversity risk has been assessed and monitored.
		MM 2	The number and percentage of total sites identified as requiring biodiversity management plans according to stated criteria, and the number (percentage) of those sites with plans in place.
		EN 15	Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.
	Emissions, effluents and waste	VG	Goals
Policy			
MA		Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
PI		EN 16	Total direct and indirect greenhouse gas emissions by weight.
		EN 17	Other relevant indirect greenhouse gas emissions by weight.
		EN 18	Initiatives to reduce greenhouse gas emissions and reductions achieved.
		EN 19	Emissions of ozone-depleting substances by weight.
		EN 20	NO, SO, and other significant air emissions by type and weight.
		EN 21	Total water discharge by quality and destination.
		OG 5	Volume and disposal of formation or produced water.
		EN 22	Total weight of waste by type and disposal method.
		MM 3	Total amounts of overburden, rock, tailings, and sludges and their associated risks.
	EN 23	Total number and volume of significant spills.	
	OG 6	Volume of flared and vented hydrocarbon.	
	OG 7	Amount of drilling waste (drill mud and cuttings) and strategies for treatment and disposal.	
	EN 24	Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	
EN 25	Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.		
Product and Services	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
	PI	EN 26	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation.
		OG 8	Benzene, lead and sulfur content in fuels.
		EN 27	Percentage of products sold and their packaging materials that are reclaimed by category.
Compliance	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
	PI	EN 28	Monetary value of significant fines and total number of non-monetary sanctions for noncompliance with environmental laws and regulations.

Table 2 The GRI G3.1 as Reference for the Dimension Information Types (continued)

Items	Information types	Component
Transport	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
Monitoring and Follow-Up		
PI	EN 29	Additional Contextual Information Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.
Overall	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
Monitoring and Follow-Up		
PI	EN 30	Additional Contextual Information Total environmental protection expenditures and investments by type.
Employment	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
	PI	LA 1
LA 2		Total number and rate of new employee hires and employee turnover by age group, gender, and region.
LA 3		Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation.
LA 15		Return to work and retention rates after parental leave, by gender.
Labor/Management Relations	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
	PI	LA 4
LA 5		Minimum notice period(s) regarding operational changes, including whether it is specified in collective agreements.
MM 4		Number of strikes and lock-outs exceeding one week's duration, by country
Occupational Health and Safety	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
	PI	LA 6
LA 7		Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.
LA 8		Education, training, counseling, prevention, and risk-control programs in place to assist workforce members, their families, or community members regarding serious diseases.
LA 9		Health and safety topics covered in formal agreements with trade unions.
Training and Education	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
	PI	LA 10
LA 11		Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.
LA 12		Percentage of employees receiving regular performance and career development reviews, by gender.

Table 2 The GRI G3.1 as Reference for the Dimension Information Types (*continued*)

Items	Information types	Component	
Diversity and Equal Opportunity	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
PI	LA 13	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other, indicators of diversity.	
Equal Remunerator for Women and Men	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
PI	LA 14	Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	
Investment and Procurement Practices	VG	Goals	
		Policy	
	MA	Organizational risk assessment	
		Impact assessment	
		Organizational responsibility	
		Training and awareness	
		Monitoring, Follow-Up, and Remediation	
	PI	HR 1	Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns or that have undergone human rights screening.
			HR 2
HR 3			Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.
Non-discrimination	VG	Goals	
		Policy	
	MA	Organizational risk assessment	
		Impact assessment	
		Organizational responsibility	
PI	HR 4	Training and awareness	
		Monitoring, Follow-Up, and Remediation	
Freedom of Association and Collective Bargaining	VG	Goals	
		Policy	
	MA	Organizational risk assessment	
		Impact assessment	
		Organizational responsibility	
PI	HR 5	Training and awareness	
		Monitoring, Follow-Up, and Remediation	
Child Labor	VG	Goals	
		Policy	
	MA	Organizational risk assessment	
		Impact assessment	
		Organizational responsibility	
PI	HR 6	Training and awareness	
		Monitoring, Follow-Up, and Remediation	
		Additional Contextual Information	
		Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.	

Table 2 The GRI G3.1 as Reference for the Dimension Information Types (*continued*)

Items	Information types	Component
Forced and Compulsory Labor	VG	Goals
		Policy
	MA	Organizational risk assessment
		Impact assessment
		Organizational responsibility
		Training and awareness
		Monitoring, Follow-Up, and Remediation
Additional Contextual Information		
PI	HR 7	Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures taken to contribute to the elimination of all forms of forced or compulsory labor.
Security Practises	VG	Goals
		Policy
	MA	Organizational risk assessment
		Impact assessment
		Organizational responsibility
		Training and awareness
		Monitoring, Follow-Up, and Remediation
Additional Contextual Information		
PI	HR 8	Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.
	MM 5	Total number of operations taking place in or adjacent to Indigenous Peoples' territories, and number and percentage of operations or sites where there are formal agreements with Indigenous Peoples' communities.
Indigenous Rights	VG	Goals
		Policy
	MA	Organizational risk assessment
		Impact assessment
		Organizational responsibility
		Training and awareness
		Monitoring, Follow-Up, and Remediation
Additional Contextual Information		
PI	HR 9	Total number of incidents of violations involving rights of indigenous people and actions taken.
	OG 9	Operations where indigenous communities are present or affected by activities and where specific engagement strategies are in place.
Assessment	VG	Goals
		Policy
	MA	Organizational risk assessment
		Impact assessment
		Organizational responsibility
		Training and awareness
		Monitoring, Follow-Up, and Remediation
Additional Contextual Information		
PI	HR 10	Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.
Remediation	VG	Goals
		Policy
	MA	Organizational risk assessment
		Impact assessment
		Organizational responsibility
		Training and awareness
		Monitoring, Follow-Up, and Remediation
Additional Contextual Information		
PI	HR 11	Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanism.

Table 2 The GRI G3.1 as Reference for the Dimension Information Types (*continued*)

Items	Information types	Component	
Local Communities	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
	PI	SO 1	Percentage of operations with implemented local community engagement, impact assessments, and development programs.
		MM 6	Number and description of significant disputes relating to land use, customary rights of local communities and Indigenous Peoples.
		MM 7	The extent to which grievance mechanisms were used to resolved disputes relating to land use, customary rights of local communities and Indigenous Peoples, and the outcomes.
		MM 8	Number (and percentage) of company operating sites where artisanal and small-scale mining (ASM) takes place on, or adjacent to, the site; the associated risks and the actions taken to manage and mitigate these risks.
		MM 9	Sites where resettlements took place, the number of households resettled in each, and how their livelihoods were affected in the process.
		MM 10	Number and percentage of operations with closure plans.
		SO 9	Operations with significant potential or actual negative impacts on local communities.
		SO 10	Prevention and mitigation measures implemented in operations with significant potential or actual negative impacts on local communities.
OG 10		Number and description of significant disputes with local communities and indigenous peoples.	
OG 11		Number of sites that have been decommissioned and sites that are in the process of being decommissioned.	
Corruption	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
	PI	SO 2	Percentage and total number of business units analyzed for risks related to corruption.
		SO 3	Percentage of employees trained in organization's anti-corruption policies and procedures.
		SO 4	Actions taken in response to incidents of corruption.
Public Policy	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
PI	SO 5	Public policy positions and participation in public policy development and lobbying.	
	SO 6	Total value of financial and in kind contributions to political parties, politicians, and related institutions by country.	
Anti Competitive Behavior	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
PI	SO 7	Total number of legal actions for anti-competitive behavior, anti-trust, and monopoly practices and their outcomes.	
Compliance	VG	Goals	
		Policy	
	MA	Organizational responsibility	
		Training and awareness	
		Monitoring and Follow-Up	
		Additional Contextual Information	
PI	SO 8	Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	
	OG 12	Operations where involuntary resettlement took place, the number of households resettled in each and how their livelihoods were affected in the process.	
	OG 13	Number of process safety events, by business activity.	
	MM 11	Programs and progress relating to materials stewardship.	

Table 2 The GRI G3.1 as Reference for the Dimension Information Types (*continued*)

Items	Information types	Component
Customer Health and Safety	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
		Additional Contextual Information
PI	PR 1	Life cycle stages in which health and safety impacts of products and services are assessed for improvement, and percentage of significant products and services categories subject to such procedures.
	PR 2	Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.
Product and Service Labeling	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
		Additional Contextual Information
PI	PR 3	Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.
	PR 4	Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labeling, by type of outcomes.
	PR 5	Practices related to customer satisfaction, including results of surveys measuring customer satisfaction.
Marketing Communication	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
		Additional Contextual Information
PI	PR 6	Programs for adherence to laws, standards, and voluntary codes related to marketing communications, including advertising, promotion, and sponsorship.
	PR 7	Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.
Customer Privacy	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
		Additional Contextual Information
PI	PR 8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.
Compliance	VG	Goals
		Policy
	MA	Organizational responsibility
		Training and awareness
		Monitoring and Follow-Up
		Additional Contextual Information
PI	PR 9	Monetary value of significant fines for noncompliance with laws and regulations concerning the provision and use of products and services.
	OG 14	Volume of bio fuels produced and purchased meeting sustainability criteria.

Source: Data Processing Result

Table 3 Main characteristics of CSR reporting in Indonesia

Panel A (N=13)						
Discloses information in the area	Number of disclosing companies		Number of non-disclosing companies		Total number of companies	
	n	%	n	%	n	%
	Economic	13	100.0	0	0.0	13
Environmental performance	7	53.8	6	46.2	13	100.0
Labor practices and decent work performance	7	53.8	6	46.2	13	100.0
Human rights	5	38.5	8	61.5	13	100.0
Society	5	38.5	8	61.5	13	100.0
Product Responsibility	4	30.8	9	69.2	13	100.0
Panel B (N=13)						
Information types	Number of items covered by		Number of items not covered by		Total number of items	
	n	%	n	%	n	%
	Vision and goals	106	65.0	57	35.0	163
Management approach	13	8.0	150	92.0	163	100.0
Performance indicators	54	33.1	109	66.9	163	100.0

Data Processing Result

Table 4 Overview of the level of comprehensive reporting (a) and level of co-occurrence of the qualitative information types (b)

Level of co-occurrence of the information types (x) (N=13)	VG and MA and PI (a)		VG and MA (b)	
	n	%	n	%
	$x = 0$	12	92.3	11
$0 < x \leq 0.1$	1	7.7	2	15.4
$0.1 < x \leq 0.2$	0	0.0	0	0.0
$0.2 < x \leq 0.3$	0	0.0	0	0.0
$0.3 < x \leq 0.4$	0	0.0	0	0.0
$0.4 < x \leq 0.5$	0	0.0	0	0.0
$x = 0.5$	0	0.0	0	0.0
$0.5 < x \leq 0.6$	0	0.0	0	0.0
$0.6 < x \leq 0.7$	0	0.0	0	0.0
$0.7 < x \leq 0.8$	0	0.0	0	0.0
$0.8 < x \leq 0.9$	0	0.0	0	0.0
$0.9 < x < 1$	0	0.0	0	0.0
$x = 1$	0	0.0	0	0.0
Total	13	100.0	13	100.0

Source: Data Processing Result

Table 5 Overview of the information types and their combinations in total and per area

Item is covered in the following way:	Total (N=163)		Economic (N=26)		Environmental performance (N=38)		Labor practices and decent work performance (N=23)		Human rights (N=38)		Society (N=22)		Product responsibility (N=16)	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%
	VG and MA and PI	1	0.6	1	3.8	0	0.0	0	0.0	0	0.0	0	0.0	0
VG and MA	2	1.2	1	3.8	0	0.0	1	4.3	0	0.0	0	0.0	0	0.0
MA and PI	1	0.6	0	0.0	1	2.6	0	0.0	0	0.0	0	0.0	0	0.0
VG and PI	5	3.1	2	7.7	0	0.0	3	13.0	0	0.0	0	0.0	0	0.0
Only MA	9	5.5	3	11.6	2	5.3	2	8.6	1	2.6	1	4.5	0	0.0
Only VG	98	60.1	6	23.1	25	65.8	13	56.5	27	71.1	16	72.7	11	68.7
Only PI	47	28.9	13	50.0	10	26.3	4	29.3	10	26.3	5	22.8	5	31.3

Source: Data Processing Results

Table 6 Overview of information types and their combinations per item

Number of disclosing companies	Total	VG and MA and PI		VG and MA		MA and PI		VG and PI		Only MA		Only VG		Only PI	
		n	%	n	%	n	%	n	%	n	%	n	%	n	%
Economic															
Economic performance	13	1	7.7	0	0.0	0	0.0	2	15.4	0	0.0	1	7.7	9	69.2
Market presence	5	0	0.0	1	20.0	0	0.0	0	0.0	0	0.0	2	40.0	2	40.0
Indirect economic impacts	8	0	0.0	0	0.0	0	0.0	0	0.0	3	37.5	3	37.5	2	25.0
Environmental performance															
Materials	5	0	0.0	0	0.0	0	0.0	0	0.0	1	20.0	3	60.0	1	20.0
Energy	5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	60.0	2	40.0
Water	5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	4	80.0	1	20.0
Biodiversity	7	0	0.0	0	0.0	1	14.3	0	0.0	0	0.0	4	57.1	2	28.6
Emissions, effluents and waste	5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	60.0	2	40.0
Products and services	2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0
Compliance	3	0	0.0	0	0.0	0	0.0	0	0.0	1	33.3	2	66.7	0	0.0
Transport	3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	100.0	0	0.0
Overall	3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	2	66.7	1	33.3
Labor practices and decent work performance															
Employment	5	0	0.0	0	0.0	0	0.0	1	20.0	1	20.0	1	20.0	2	40.0
Labor / management relations	4	0	0.0	0	0.0	0	0.0	1	25.0	1	25.0	2	50.0	0	0.0
Occupational health and safety	5	0	0.0	1	20.0	0	0.0	1	20.0	0	0.0	3	60.0	0	0.0
Training and education Diversity and equal opportunity Equal remunerator for women and men	2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0
	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
	3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	100.0	0	0.0
Human rights															
Investment and procurement practices	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Non-discrimination	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Freedom of association and collective bargaining	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Child labor	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Forced and compulsory labor	5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	60.0	2	40.0
Security practices	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Indigenous rights	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Assessment	5	0	0.0	0	0.0	0	0.0	0	0.0	1	20.0	3	60.0	1	20.0
Remediation	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Society															
Local communities	5	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	4	80.0	1	20.0
Corruption	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Public policy	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Anti-competitive behavior	5	0	0.0	0	0.0	0	0.0	0	0.0	1	20.0	3	60.0	1	20.0
Compliance	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Product responsibility															
Customer health and safety	2	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	1	50.0	1	50.0
Product and service labeling	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Marketing communications	4	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	3	75.0	1	25.0
Customer privacy	3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	2	66.7	1	33.3
Compliance	3	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	2	66.7	1	33.3

Source: Data Processing Result