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Policy Integration for Achieving Sustainable Development Goals in Sustainability Reporting Disclosure

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ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana perusahaan melakukan integrasi pencapaian Tujuan Pembangunan Berkelanjutan (TPB) ke dalam Laporan Keberlanjutannya. Metode yang digunakan dalam penelitian ini mencakup metode eksplorasi, deskriptif naratif, dan bibliometrik berdasarkan tinjauan terhadap penelitian sebelumnya yang telah dipublikasikan. Kami melakukan analisis bibliometrik terhadap 158 publikasi yang terkait dengan Tujuan Pembangunan Berkelanjutan dan laporan keberlanjutan yang tersedia dalam database Scopus dari tahun 2017 hingga 2023 untuk menjelajahi bidang penelitian ini secara kuantitatif dan kualitatif. Studi ini menggunakan paket bibliometrik R-studio. Hasilnya menunjukkan bahwa integrasi TPB dalam Laporan Keberlanjutan merupakan langkah penting bagi perusahaan dalam mengukur, melaporkan, dan memperbaiki dampak sosial, ekonomi, dan lingkungan mereka, sekaligus berkontribusi pada pencapaian tujuan pembangunan berkelanjutan. Temuan ini menyiratkan perlunya peran regulator untuk lebih ditingkatkan dalam memperkuat pentingnya peran perusahaan dalam mencapai TPB."

ABSTRACT

This research aims to provide an overview of how companies integrate the achievement of Sustainable Development Goals (SDGs) into their Sustainability Reports. The research methodology employed includes exploratory, descriptive narrative, and bibliometric methods, based on a review of previously published research. We conducted a bibliometric analysis of 158 publications associated with Sustainable Development Goals and sustainability reports available in the Scopus database from 2017 to 2023 to quantitatively and qualitatively explore this research field. The study utilized the R-studio bibliometrics package.The results demonstrate that the integration of SDGs into Sustainability Reports is a crucial step for companies to measure, report, and improve their social, economic, and environmental impacts while contributing to the achievement of sustainable development goals. These findings imply the need for regulatory bodies to further enhance their role in strengthening the importance of companies in achieving SDGs.

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INTRODUCTION

To address the enduring repercussions of the COVID-19 pandemic across various sectors, encompassing the economy, healthcare, environment, and societal aspects, a collaborative effort involving the public, private, and community sectors is imperative. The COVID-19 crisis has underscored the immediacy and significance of non-financial reporting concerning facets such as environmental consequences, human health, and societal implications (Idhris *et al.*, 2020; Hossain *et al.*, 2022). This appears as a cautionary signal to companies that have not yet embarked on this endeavor.

In a recent study conducted by Hassan et al. in Hamilton strongly advocates for the implementation of mandatory integrated reporting (Hamilton and Waters, 2022). Concurrent research reinforces the notion that corporate reports should furnish information enabling stakeholders to evaluate the measures taken to confront and alleviate the adverse effects of the pandemic. The advancement of sustainability reporting stands as a pivotal stride in the global

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recovery process since organizations must candidly acknowledge their influence on the planet, whether it be positive or negative (Singhania, Singh and Aggrawal, 2023) .

Fundamental initiatives to promote this endeavor encompass heightening organizational transparency and standardizing the data disclosed. This ensures that the actions of organizations can be assessed with enhanced objectivity, transparency, accountability, and equity. Echoing the sentiments of United Nations (UN) Secretary-General Antonio Guterres, "We must seize this recovery as a genuine opportunity to enact meaningful changes for a brighter future" (Hamilton and Waters, 2022).

Standardized sustainability reporting can play a pivotal role in organizational accountability and transparency. Sustainability reporting, grounded in environmental, social, and governance metrics, fosters an evaluation process to gauge the impact of investments and business activities beyond monetary value, and continues to gain traction (Eccles, 2021). This has become increasingly prevalent as more private and non-profit organizations recognize the benefits of assessing efficiency, reducing resource consumption, improving employee treatment, enhancing community engagement, all while bolstering their reputation and public image . The release of the United Nations' 2030 Sustainable Development Goals Agenda has heightened awareness of the substantial environmental challenges that must be collaboratively addressed . When organizations create social good, these efforts must be quantified, and the results must be demonstrated. Conversely, sustainability reporting can pinpoint areas in need of improvement.

The Global Reporting Initiative (GRI) has defined sustainability reporting as "the practice of an organization to quantitatively and qualitatively assess, disclose, and take responsibility for its economic, environmental, and/or social impacts, thereby revealing its contributions—whether positive or negative—towards the objectives of sustainable development" (Global, 2021). In 2015, the United Nations General Assembly introduced 17 sustainable development goals (SDGs) for the global community, accompanied by 169 associated targets and 234 measurable indicators. These metrics underscore the global community's extensive commitment and determination to forge a better and more sustainable future. These SDGs, together with their corresponding measurements, serve as the fundamental framework and focal points for sustainability reporting across corporate entities, non-governmental and nonprofit organizations, and government agencies (Radinger-Peer *et al.*, 2021; Angin *et al.*, 2022; Singhania, Singh and Aggrawal, 2023; Tiwari and Pal, 2023).

Many companies have also adopted sustainable business practices, such as the use of renewable energy, effective waste management, and the utilization of eco-friendly materials. Furthermore, they have initiated efforts to improve employee working conditions and provide benefits to the surrounding community. Additionally, many companies transparently publish sustainability reports that encompass information regarding the company's performance in achieving the Sustainable Development Goals (SDGs). These sustainability reports are expected to offer a clear overview of how the company contributes to sustainable development and enable the public to assess the company's performance. Some companies participate in social and environmental initiatives aimed at achieving the SDGs. For example, companies may engage in corporate social responsibility (CSR) programs or support environmental campaigns (Angin *et al.*, 2022; Sawhney, Goel and Bhardwaj, 2022). Overall, the efforts of companies listed on the Indonesia Stock Exchange (BEI) in pursuing the SDGs are continually evolving and growing in importance. This not only benefits the companies financially but also has a positive impact on society and the environment.

The integration of SDGs (Sustainable Development Goals) into Sustainability Reports is crucial because Sustainability Reports serve as tools to measure, report, and improve the social, economic, and environmental impacts generated by a company. In the context of SDGs integration, Sustainability Reports can be utilized to track and report a company's contributions to achieving SDGs. Therefore, this research aims to provide a review of how companies strive to incorporate their SDGs achievements into the presentation of their Sustainability Reports. The review is conducted by analyzing the process of SDGs integration within Sustainability Reports and investigating the institutional factors that play a role in disclosing SDGs in sustainability reporting.

Literature review

An Introduction to Sustainability Reporting

Sustainability reporting (SR) frameworks have predominantly been crafted in alignment with the missions undertaken by non-governmental and non-profit organizations. SR represents a 'novel paradigm shift that transcends mere disclosure, integrating itself with the communication processes between companies and their stakeholders.' The evolution of sustainability accounting rules has progressed over time, resulting in the proliferation of reporting standards that have enriched the depth and breadth of SR within organizations like GRI. This transformation has yielded a substantial impact not only in facilitating the collection of consistent and comprehensive information but also in translating it into suitable units of measurement that can be reported and comprehended effectively (Deloitte, 2021).

Although sustainability reporting remains voluntary in the United States, the European Union mandates open companies, financial institutions, and entities with public interests to adhere to the Non-Financial Reporting Directive. Even with guidance in the European Union, reporting organizations have substantial flexibility in terms of data collection methods, metrics selection, and the frameworks to follow. Despite a focus on the United Nations Sustainable Development Goals (SDGs), these frameworks are not presented in a manner that makes them compatible with one another, leading to a lack of consistency in formats that complicates comparing reports and determining compliance, let alone best practices in sustainable development.

The potential impacts stemming from reporting on sustainability-related activities necessitate a deeper examination of accuracy and the reporting landscape across various sectors. Presently, public and non-profit organizations lag behind in sustainability reporting, regardless of their missions and social aspirations. Salamon et al. categorize the accountability gap in non-profit organizations as one of the four major failures in philanthropic organizations. Currently, organizational transparency within the non-profit sector remains insufficient. Existing reports often overly focus on the 'needs of donors with strong influence from media attention, at times being misleading or leaning more towards impression management than providing a comprehensive and unbiased depiction of NGO performance (Traxler, 2020). Reporting frameworks such as GRI can play a significant normative role in guiding short-term best practices.

Many professionals responsible for sustainability reporting (SR) in the public sector have criticized existing frameworks for their failure to educate on how to report their efforts and for assuming a uniform definition and measurement for various sustainable objectives. These frameworks also overlook the internal motivations (e.g., public relations) that organizations have for issuing these reports; research has shown that a significant portion of SR efforts in the private sector is aimed at investors and other external stakeholders. While the number of reports from public and non-profit sector organizations still lags behind those from private sector organizations, public reporting remains a primary driver of sustainability-related organizational change due to its greatest potential to influence organizational culture.

Given the range of public sector stakeholders (e.g., taxpayers, public service users, voters, and employees), SR has the potential to contribute to increased transparency and accountability of the public organizations. Research on mandatory SR showed a statistically significant and positive association between the adoption of the GRI guidelines and the level of transparency of nonfinancial disclosures and environmental sensitivity. Wachira et al. argued that “SR encourages transparency and reduces information asymmetries between organizations and their stakeholders; Integrated reporting, on the other hand, combines facets of SR but is oriented towards primarily fulfilling the information needs of investors”. Whether this result yields any promise for potential mandates on SR in the U.S. and other larger economies remains unknown. Nonetheless, there is evidence of organizational benefits concerning increased staff motivation and data management capacities, and SR can be valuable for governments as a learning, management, and communication tool (Niemann, 2018).

Establishing Consistency in Sustainability Reporting

This can be overwhelming when selecting a sustainability reporting framework for your organization. Even worse, the lack of compatibility and consistency in sustainability reporting practices offers little solace. The primary challenge of sustainability reporting lies in the inadequate comparability of reports, accuracy (lack of materiality, reliability, and validity of indicators), and the absence of a common approach to verification (Makarenko, 2020; Mynhardt, 2017) . Whether it's GRI, SASB, or any other reporting framework, it's high time that various sectors come to the same table and reach a consensus on which to use, ensuring that reports can be easily interpreted and compared with the same standards.

Standardization of Sustainability Reporting (SR) is a crucial step toward broader adoption of these practices. Given the complexity of the subject and the effort required in sustainability reporting, it's easy to see how starting off on the right foot can prove challenging. Research has indicated that until a standardized approach to reporting is developed, organizations tend to cherry-pick what they report on, often overlooking areas where they fall short. There are several sustainability areas where organizations may not have a significant impact based on their operations. Yet, leaving SR open-ended can create an environment where organizations can use PR tactics to highlight their positive efforts, thus overshadowing their shortcomings. With a standardized reporting approach, organizations take full responsibility for their work, and if a standardized reporting aspect cannot be applied to an organization, they can state that fact. Organizational stakeholders can then assess the claims and overall reports of their competitors to gauge the extent of an organization's commitment to sustainability.

Obligatory Sustainability Reporting

Higgins et al. argue that sustainability affects organizations across all sectors, emphasizing the need to adopt acceptable practices and reporting norms to prevent the concealment of unsustainable aspects within lengthy reports (Higgins, 2018) . Examination of GRI's database reveals that several companies assumed to be inclined to

> report based on their strategic characteristics or organization, in fact, do not, while an increasing number of companies that may not initially seem to benefit from reporting do so. Companies operating in industries with significant sustainability issues and those that have recently experienced negative incidents are all more likely to disclose information about their sustainability performance.
>
> Deloitte observes that while Sustainability Reporting (SR) can build trust and credibility with stakeholders demanding greater accountability for sustainability efforts, organizations cannot manage what they cannot measure (Deloitte, 2021). Recent well-known incidents involving automotive companies, top-tier retailers, as well as energy and resource companies have highlighted the growing concern about how companies disclose narrow sustainability information to stakeholders, especially investors. As a result, more companies are releasing standalone reports focused on corporate social responsibility issues related to better working conditions, workplace culture, and community reinvestment.

Since the launch of the UN's SDGs 2030 Agenda, the GRI framework and the UN Global Compact have suggested developing guidelines to help measure sustainability performance for reporting in company sustainability reports. Dumay et al. note that the established metrics will identify the gap between guidelines and practices. Although SR frameworks like GRI are designed to showcase both positive and negative impacts of organizations, it is not surprising that existing reports predominantly offer positive information—often symbolic and ceremonial actions—compared to genuine commitments to transparency. Furthermore, most reports concentrate on environmentally friendly topics related to the environment.

RESEARCH METHODS

This study is a descriptive narrative investigation and bibliometric analysis, with the objective of enhancing our comprehension of corporate accountability regarding the incorporation of Sustainable Development Goals (SDGs) within Sustainability Reports (Farias and Hoffmann, 2018; Bakshi and Verma, 2023; Papademetriou *et al.*, 2023). The method employed in this research is an exploratory approach involving the exploration and in-depth review of previous studies related to the integration of SDGs into Sustainability Reports. The exploratory method allows us to detail and explore key aspects related to a company's efforts to integrate SDGs into their sustainability reporting. The review of previous research also enables us to understand trends, challenges, and opportunities that companies may face in the process of SDG integration.

In the context of this research, the integration of SDGs into Sustainability Reports is becoming increasingly important because SDGs reflect globally recognized and accepted sustainable development goals. Measuring and reporting a company's contribution to achieving the SDGs can be a crucial step in ensuring that the company actively supports these goals. Furthermore, in an era where stakeholders are increasingly demanding transparency, accountability, and social responsibility from companies, the integration of SDGs into Sustainability Reports can also be a key factor in building trust and credibility with stakeholders. This is because stakeholders want to see concrete evidence of how companies contribute to relevant social and environmental issues.

A descriptive narrative analysis was conducted, whereby the focus was on the conceptualization of the developmental role considering the five spheres teaching, research, outreach, operation, and governance, as well as the interrelations between the three levels niche, regime, and landscap, therefore, this research aims to provide deeper insights into the practice of integrating SDGs into corporate Sustainability Reports. The findings of this research are expected to provide useful guidance for companies in enhancing their accountability regarding SDG achievement and help them address potential barriers or challenges that may arise in the integration process.

RESULTS AND DISCUSSIONS

Database, keywords, and inclusion criteria

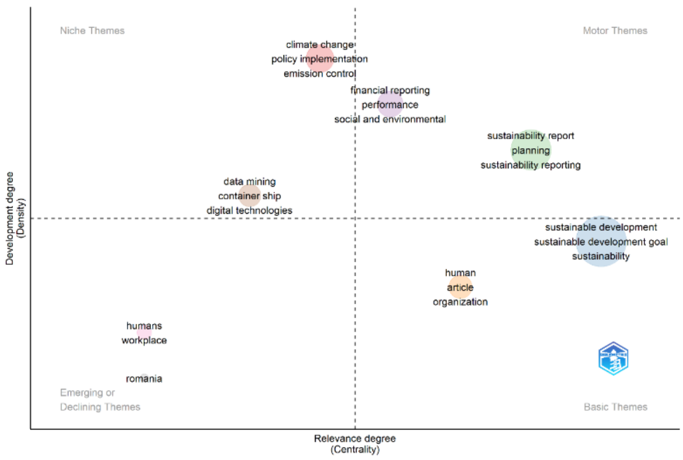
The data for this study were retrieved from the Scopus database in February 2023 to ensure the relevance of the information. Scopus is particularly well-suited for bibliometric analysis and encompasses publications from reputable journals (Korom 2019). The data under examination spans the period from 2017 to 2023, with a focus on Sustainable Development Goals. To streamline the search process, the query "Sustainable Development Goals" AND "sustainability report" was employed to scan keywords, abstracts, and titles, resulting in an initial pool of 158 documents. This research was subsequently refined to exclusively include articles centered on sustainability reports for the final analysis and the quantity of articles, keywords, and clusters produced by global academic scholars in this field was charted using R Studio (Wang *et al.*, 2022; Kristia *et al.*, 2023; Lada *et al.*, 2023).

Thematic Evolution

Science mapping, also known as bibliometric mapping, involves analyzing the evolution of scientific concepts and depicting the network of relationships between scientific areas, papers, and authors. It has been utilized across various fields to unveil previously obscured topics and themes. In Figure 1, thematic maps were divided into four quadrants based on density and centrality. An algorithm, assisted by semi-automatic means, scrutinized all references related to the research topic and introduced additional keywords. Notably, the top right quadrant, characterized by high density and centrality, features a prominent theme centered around "sustainable development" and warrants further exploration. Conversely, the top left quadrant represents a niche theme marked by rapid growth, evident through high density but lower centrality. This quadrant encompasses topics like "financial reporting" and "climate change."

Moving to the lower-left quadrant, we find themes that have been in use for an extended period but exhibit lower centrality, suggesting emerging or declining relevance. Notably, "data mining," "container ship," and "digital technology" stand out as distinct subjects within this quadrant. Finally, the bottom right quadrant contains straightforward themes with strong centrality but lower density. These themes are essential for inclusion in the study, as they represent generic issues frequently addressed, including the topic of "organization."

Figure 1.
The thematic evolution.



Integrating SDGs into Sustainability Reporting Process and Practices

Companies must adhere to the SDGs because they represent globally agreed-upon objectives by the United Nations to end poverty, protect the planet, and ensure a peaceful and prosperous life for all. The SDGs consist of 17 goals and 169 targets designed to achieve global sustainable development. They aim to strike a balance between economic growth, environmental sustainability, and social well-being. Sustainable development seeks to meet the needs of the present generation without compromising the ability of future generations to meet their own needs. This goal is grounded in the understanding that the Earth's natural resources and ecosystems are finite, and if we continue to use these resources irresponsibly, we will face detrimental long-term consequences.

The SDGs were designed in response to global challenges, including poverty, social inequality, climate change, and other development issues. Achieving the SDGs can be realized through cooperation and collaboration among governments, the private sector, civil society, and international institutions. Some key objectives of sustainable development include:

Social well-being: Enhancing the quality of life and welfare of humanity, including equitable access to education, healthcare, food, clean water, decent housing, and meaningful employment.

Environmental sustainability: Preserving the integrity of the Earth's ecosystems, protecting biodiversity, reducing pollution, limiting the use of non-renewable natural resources, and promoting renewable energy and environmentally friendly practices.

Sustainable economic growth: Promoting inclusive and sustainable economic growth, fostering decent employment opportunities, improving infrastructure, and enhancing access to technology and innovation.

Gender equality: Advancing gender equality and empowering women, including in education, health, and participation in decision-making processes.

Social justice: Building an inclusive, fair, and safe society that actively engages all community groups, including marginalized and vulnerable populations.

There are several reasons why companies should comply with the SDGs. Firstly, companies that adhere to the SDGs and contribute to sustainable development can enhance their image and strengthen their reputation as leaders in responsible business practices. This can increase the company's appeal to prospective employees, business partners, and customers. Integrating SDGs into Sustainability Reports can bolster a company's reputation and build trust by demonstrating their commitment to sustainable development.

Secondly, companies that comply with the SDGs and engage in sustainable business practices can create long-term value for shareholders and improve financial performance. This is because sustainable business practices can help companies reduce costs and enhance operational efficiency. Through measuring and reporting impacts, integrating SDGs into Sustainability Reports allows companies to assess and report their social, economic, and environmental impacts based on SDG goals. On the other hand, integrating SDGs into Sustainability Reports reinforces a company's accountability for sustainable development efforts and maintains transparency in reporting the social and environmental impacts of the company, while encouraging companies to adopt innovation and change their business practices to be more sustainable.

Thirdly, companies that comply with the SDGs can strengthen relationships with stakeholders such as employees, consumers, communities, and governments. This can help companies gain support and trust from stakeholders while minimizing reputation and legal risks. Fourthly, companies that comply with the SDGs and have sustainable business practices can attract investors who prioritize investing in companies with positive social and environmental impacts. This can increase the company's access to the capital needed for growth and development. Integrating SDGs into sustainability reporting can help companies demonstrate their commitment to sustainable development and identify areas for improvement.

Sustainability Reporting Practices and the Integration of SDGs

Integrating SDGs into sustainability reporting involves a comprehensive process. It starts with identifying the most relevant SDGs aligned with a company's operations and stakeholder concerns. For instance, a manufacturing company might prioritize SDGs related to responsible consumption and production, while a healthcare company could focus on health and well-being. After identifying these relevant SDGs, the next step is to establish specific targets related to them. For example, a company might set a target to reduce its carbon emissions by a certain percentage to contribute to the SDG on climate action.

Reporting progress toward these SDG-related targets is a critical aspect of the process. Companies include both qualitative and quantitative data in their sustainability reports, using SDG indicators to measure and communicate their performance accurately. Utilizing standardized reporting frameworks, such as the Global Reporting Initiative (GRI), can provide guidance on using these indicators effectively.

Engaging stakeholders is another key element. Companies actively seek input from stakeholders to ensure the selected SDGs and targets align with their expectations and concerns. This collaborative approach enhances transparency and trust. Monitoring progress regularly and reporting it in sustainability reports ensures ongoing accountability and transparency. Companies can demonstrate their commitment to sustainable development and identify areas for improvement. In conclusion, integrating SDGs into sustainability reporting is a multifaceted process that involves identifying relevant SDGs, setting specific targets, using SDG indicators, engaging stakeholders, and maintaining accountability through regular reporting.

Recommendations for Companies to Enhance SDG Integration in Sustainability Reporting

When determining relevant SDG indicators for sustainability reporting, companies should consider several factors, including relevance, materiality, reviewing national and international frameworks, and monitoring and reporting, as well as aligning with regulatory requirements.

The correlation between Key Performance Indicators and SDGs helps companies track and report their contributions to achieving these goals. Meanwhile, the impact and effectiveness of sustainability reports in driving tangible actions to effectively achieve the SDGs encourage changes in policies, business practices, resource management, and the integration of SDGs into a company's business strategy (Avrampou et al., 2019).

Companies are also obligated to involve stakeholders in the preparation process of sustainability reports related to SDGs. This entails an understanding of how organizations can enhance collaboration with relevant parties to create a greater positive impact. All of these efforts are made to ensure the quality and transparency of Sustainability Reports in communicating the organization's commitment and performance related to the SDGs. This involves analyzing elements such as measurable goals, specific targets, information on measurement methods, and transparency in reporting both positive and negative impacts. Therefore, companies also need to take a comprehensive approach to developing their new sustainability goals. This assessment includes analyzing global trends, identifying dependencies on the business model, and engaging with key stakeholders.

CONCLUSIONS

This research aims to provide an overview of how companies integrate the achievement of SDGs into their Sustainability Reports. The review encompasses the identification of priority SDGs relevant to business activities, the measurement of social and environmental impacts, performance reporting related to these goals, an understanding of the role of Sustainability Reports in supporting the achievement of SDGs, identification of areas for improvement, and guidance for companies to report sustainability performance more effectively.

Sustainability Reports enable companies to assess the impact of their business operations on various sustainability issues. This situation allows companies to be more transparent about the risks and opportunities they face, making sustainability reporting a key platform for communicating sustainability performance and impact. The results of this review imply the need for regulatory bodies to enhance their role in strengthening the importance of companies in achieving SDGs.

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