

Evolution of Sustainability Reporting Research: Evidence from Indonesia (A Systematic Literature Review)

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Abstract

This paper aims to systematize the research field of a sustainability report (SR) in Indonesia. This paper reviews how SR research has developed, offers a critique of research to date, and outlines future research opportunities. The paper systematically reviews existing studies and analyses SR in Indonesia using a qualitative approach. This research analysed 36 studies on sustainability reports in Indonesia published during the period 2016-2020. Most published SR research presents a quantitative approach, focusing on the private sector, paying very little attention to SR implementation in the public sector or SMEs. Thus, this research produces a fairly comprehensive report on the development of sustainability report research in Indonesia in the last five years. The analysis undertaken in this paper would address the literature gaps on the SR research in Indonesia as a guide for the researchers, academicians, and interested researchers. The review is limited to peer-reviewed papers, so research published at conferences or seminars is not discussed. However, further studies can be done by expanding the keyword and search database or using working papers from conferences or workshops to capture what this review may not have revealed.

Keywords - sustainability report, sustainability reporting, systematic literature review, sustainability disclosure

INTRODUCTION

The sustainability report is a concept that has developed over the last two decades. It has been known since the existence of the Brundtland Report in 1987. Changes in global awareness have made sustainability issues very relevant to society (Schaltegger & Wagner, 2017). Therefore, also become part of management decisions management (Windolph et al., 2014), accounting practice (Gray, 2013; Burritt & Schaltegger, 2010), and reporting practices (Guidry & Patten, 2012; Herzig & Schaltegger, 2011) in both private companies and public sector entities (L. Shen et al., 2016; Farneti & Guthrie, 2009).

The objectives of sustainability reporting are to link environmental and social management with competitive business and strategic management and, second, to integrate environmental and social information with economic business information and sustainability reporting (Schaltegger & Wagner, 2017). Thus, sustainability activities use an inside-out strategic approach from performance measurement and management and an outside-in approach to adapt to sustainability requirements externally (Elena Windolph et al., 2014) or fulfil the company's environmental legitimacy.

Many organizations have voluntarily published sustainability information to meet the demands of shareholders and internal and external stakeholders (e.g., suppliers,

employees, capital providers, and states) (Lozano *et al.*, 2016). However, addressing the specific information needs of these stakeholders requires their involvement in the reporting process (McNally *et al.*, 2017). For example, employee, environmental, or corporate philanthropic issues (Carvalho Ferreira *et al.*, 2016).

Research on sustainability reports is becoming increasingly important and in demand. Some of these studies focus on specific topics (Kloviené & Speziale, 2015; Perez-Batres *et al.*, 2012) or in particular sectors (Larrinaga *et al.*, 2018; Petcharat & Zaman, 2019), while others relate to corporate governance (Hussain *et al.*, 2018; Hsueh, 2018).

In Asia, most of the sustainability report studies were conducted in developed or emerging countries such as China (H. Shen *et al.*, 2020), India (Aggarwal & Singh, 2019), Pakistan (Iqbal *et al.*, 2018), Singapore (Hamid & Othman, 2019) and Malaysia (Sawani *et al.*, 2010; Ismail & Latiff, 2019). For other Asian countries, only a tiny number of cited research works can be found. Belal and Cooper (2011) stated that sustainability report studies conducted in Asian countries are still lacking. Instead, the study was seen as "less developed" and poorer.

Very few studies have been found to provide evidence of the development of sustainability reports in Indonesia. Previous research has only identified accounting research topics in Indonesia and future accounting research agendas (SeTin *et al.*, 2016). Based on the understanding that sustainability reports research will grow and become an important topic, this study aims to analyse the development of sustainability reports topics in the accounting sector in Indonesia for the 2016-2020 period. The story of sustainability reports in Indonesia shows a positive trend, as evidenced by the increasing number of companies participating in sustainability awards organized by the National Center for Sustainability Reporting (NCSR) from 2012 – 2020. KPMG also expressed recognition of the development of sustainability reports in Indonesia (KPMG, 2020).

Providing evidence regarding the development of sustainability reports studies will support sustainability activities that can positively contribute to companies running their business (Keiner, 2006; Visser, 2007). Conducting sustainability reports research will indirectly support the community and interact with the business world. Deeper analysis and investigative research are needed to understand this phenomenon and help solve problems. Indonesia's uniqueness and many problems also require more research that applies various research methods to provide better insight and picture of sustainability reports studies in Indonesia.

Many research has been conducted to study research direction and determine future roadmaps on a particular area or issue. Therefore, researching and analysing the development of sustainability report research in Indonesia is essential. The focus of world development is currently and will lead to sustainable development with 17 objectives. Sustainable development goals are global goals, and Indonesia is one country that has committed to it. Therefore, studying the development of sustainability research in

Indonesia, specifically the sustainability report, will contribute to the development of issues that need the attention of researchers to help realize the SDGs in 2030.

Furthermore, Crowther and Lauesen (2016) state that various sustainability research methods are needed to provide a more profound discussion because sustainability report is one of the multidisciplinary topics in accounting and business. Therefore, to find out the development of sustainability report research in Indonesia focused this study is on answering three research questions, namely:

RQ1: How is the development of sustainability report research in Indonesia?

RQ2: What is the measurement of sustainability report?

RQ3: What are the main variables that are the focus of sustainability report research in Indonesia?

This research aims to present an overview of research on Sustainability reports in Indonesia for the last five years in 2016 – 2020. The selection of the initial year (2016) is related to the declaration of the Sustainable Development Goals (SDGs), so this is thought to trigger the emergence of research on sustainability in Indonesia. Therefore, this study aims to obtain a detailed description of the development of sustainability report research in Indonesia. In particular, concerning the research method, the measure of the sustainability report, the research focus, variables, and the basic theory of the research. Therefore, this study contributes to sustainability by providing future sustainability report research, especially in Indonesia.

The remainder of this paper is organized as follows. Section 2 defines the concepts and theories of sustainability. Section 3 presents the approach used to collect studies and analyse developments in sustainability reporting research in the Indonesian context. Section 4 discusses the main topics of this research and provides a critical analysis of current research and guidance for future research. Finally, Section 5 concludes this paper.

THEORIES AND LITERATURE REVIEW

The spread of sustainability reports globally, especially in developing countries, requires a unique explanation. Because the political, economic, and cultural context in developing countries is different from the context in developed countries. The conclusions from research on sustainability reporting in developed countries cannot be taken for granted for developing countries. There is an opinion that sustainability reporting in developing countries is a mimetic act (Amran & Siti-Nabiha, 2009), a global trend (Azizul Islam & Deegan, 2008), or an international pressure (Ameer & Othman, 2012). Without significant influence from local institutions and stakeholders. However, other researchers report some local features of the practice in developing countries (Dissanayake *et al.*, 2019). The influence of different institutional contexts on sustainability reporting and the role of global institutions needs special attention in developing countries, where companies operate in various national and international contexts (Marano *et al.*, 2017).

Hooghiemstra (2000) argues that mixed and inconsistent findings characterize research²⁵ on sustainability reports due to a lack of comprehensive theoretical reference points. Spence *et al.* (2012) found that researchers described stakeholder theory as the dominant theory and most helpful²⁶ in explaining sustainability report practices. However, they also explicitly point out that most studies generally refer to stakeholders without explicitly referring to stakeholder theory (or other theories). Several theories are commonly used in sustainability reports: legitimacy theory, stakeholder theory, signalling theory, or institutional theory.

According to legitimacy theory, a company needs to have legitimacy in the sense of a social "license to operate" to access the resources necessary for a business to be successful (Deegan, 2002). Legitimacy theory states that no organization has an inherent right to exist but that every business operation is subject to greater acceptance given by society. Such legitimacy, however, is potentially threatened if the community considers that the company is not operating acceptably. Thus, the legitimacy strategy aims to secure legitimacy as a valuable resource itself, for example (Andrew & Baker, 2020; Deegan, 2014; Gillet-Monjarret, 2015).

Furthermore, the acceptance of a company in society is directly related to stakeholder theory which argues that organizations should be managed for the benefit of all their constituents, not only for the interests of shareholders (Laplume *et al.*, 2008). In this sense, stakeholder theory suggests that businesses should consider the different perspectives and expectations of the large group of constituents interested in the company's activities (Gibson, 2012; Meutia & Febrianti, 2017; Kaur & Lodhia, 2018). Furthermore, Freeman (1998) argues that managers must recognize environmental shifts between internal and external stakeholders. In this context, disclosure of information related to sustainability can be considered an instrument to shape the perceived legitimacy of the company (Campbell, 2000), which, in turn, builds a bridge to signalling theory.²⁸

Signalling theory argues that in an asymmetric information situation, one party tries to convey information about itself credibly to the other party (Connelly *et al.*, 2011). A company's sustainability performance can be considered asymmetrical information because it is difficult, for example, for parties outside the company to obtain credible information regarding these aspects. Therefore, companies may wish to reduce this information asymmetry by proactively reporting on their sustainability activities to ensure legitimacy. However, whether the intended party considers the information reasonable and trustworthy greatly influences the potential effect of such signalling efforts (Taj, 2016). In short, greater exposure to a large number of stakeholders can impact a company's need to actively secure its legitimacy by signalling its sustainability efforts in individual reports (Mavlanova *et al.*, 2012).

Another theory used to explain sustainability reports is an institutional theory that shows company activities do not always follow business reasons but respond to institutionalized environmental expectations (Dong *et al.*, 2020; Ismaeel & Zakaria, 2020).

In terms of the sustainability report, the adoption, reach, and quality of the sustainability report will gradually align due to institutional isomorphism (DiMaggio & Powell, 1983) instead of being subject to other external determinants. However, research so far has yielded mixed results on these aspects, for example (Chen & Bouvain, 2009) and (Fortanier *et al.*, 2011).

There have been many studies that have examined sustainability reports in both developed and developing countries. Several studies have been recorded in developed countries, including Australia (Klußmann *et al.*, 2019; Safari & Areeb, 2020; Klußmann & Hoppe, 2018; Journeault *et al.*, 2021; Ismaeel & Zakaria, 2020), Europe (Simoni *et al.*, 2020; Mnif Sellami *et al.*, 2019; Radhouane *et al.*, 2019). In contrast, there is less research in developing countries, including Sri Lanka (M. Shamil *et al.*, 2014; Dissanayake *et al.*, 2019); Thailand (Petcharat & Zaman, 2019); Afrika (Pitrakkos & Maroun, 2019); India (Aggarwal & Singh, 2019; Consumers *et al.*, 2017); Indonesia (Adhariani & du Toit, 2020; Harymawan *et al.*, 2020). Research in various countries also shows the inconsistency of the findings, such as (Orlitzky & Benjamin, 2003; Bansal & Clelland, 2004; Crifo *et al.*, 2019) or (Mnif Sellami *et al.*, 2019) and (Lu & Abeysekera, 2014). This inconsistency may be due to different country contexts and regulations related to sustainability in each country. Therefore, it is crucial to analyze how sustainability reports research in Indonesia contributes to the development of sustainability report issues in the future.

RESEARCH DESIGN

This research uses the structured literature review (SLR) method. SLR is a method to examine the corpus of scientific literature, to develop insights, critical reflection, future research paths. SLR is common in disciplines dominated by quantitative approaches. SLR can be adapted in accounting studies because quantitative and qualitative methods are generally accepted (Massaro *et al.*, 2016). Structured literature review, as an academic paper, must have a logical and planned structure. A structured literature review can contribute to understanding the development of knowledge dialogue because it involves a focus and perspective on what the author writes (Silverman, 2017). SLR is a method that has been widely used in accounting research such as (Carvalho Ferreira *et al.*, 2016; Dumay *et al.*, 2016; Dumay *et al.*, 2015; Nomran & Haron, 2020; Santis *et al.*, 2018; Stechemesser & Guenther, 2012; Van Beurden & Gössling, 2008).

This study uses international and national databases to find related articles. This research uses databases from leading websites such as emerald, EBSCOhost, ProQuest, and ScienceDirect to find related articles in international journals. This study uses the keywords sustainability, sustainability report, and Indonesia to find articles from those databases. In selecting national journals, this study uses the keywords: akuntansi, accounting, business, and management, which is accredited at the Ministry of Research, Technology and Higher Education at least SINTA 3. this research uses the keywords:

sustainability reporting, sustainability report in both Indonesian and English, to search for articles in every journal selected. To determine the scope of the article, whether it relates to the accounting and reporting context or not, two authors read the abstract of each relevant article. This search resulted in 36 studies on sustainability reports in Indonesia, published during the period 2016-2020. Table 1 lists the number of articles by the journal.

Table 1. Count of published reviewed studies

No	Journal	Article
1	Akrual: Jurnal Akuntansi	1
2	E-Jurnal Akuntansi	3
3	E-Jurnal Akuntansi Universitas Udayana	2
4	Indonesian Journal of Sustainability Accounting and Management	2
5	International Journal of Commerce and Finance	1
6	International Journal of Economics and Financial Issues	1
7	International Journal of Energy Economics and Policy	2
8	International Journal of Ethics and Systems	1
9	International Journal of Productivity and Performance Management	1
10	Journal of Accounting and Strategic Finance	1
11	Journal of Accounting in Emerging Economies	1
12	Journal of Applied Accounting Research	1
13	Jurnal Akuntansi Keuangan dan Bisnis	1
14	Jurnal Akuntansi Multiparadigma	1
15	Jurnal Dinamika Akuntansi dan Bisnis	1
16	Jurnal Ilmiah Akuntansi dan Bisnis	1
17	Jurnal Nominal	1
18	Jurnal RAK (Riset Akuntansi Keuangan)	1
19	Jurnal Riset Akuntansi dan Bisnis Airlangga	1
20	Journal of Accounting and Strategic Finance	1
21	Jurnal Riset Akuntansi Kontemporer	1
22	Jurnal Riset dan Aplikasi: Akuntansi dan Manajemen	1
23	Jurnal Studi Akuntansi dan Keuangan	1
24	Keterlanjutan : Jurnal Manajemen dan Jurnal Akuntansi	1
25	Social Responsibility Journal	2
26	Sustainability	1
27	The Indonesian Accounting Review	1
28	The Indonesian Journal Of Accounting Research	3
Total		36

Source: Data analyzed

A structured literature review (SLR) must have a logical structure and be based on a proper plan (Merchant & Otley, 2006). Therefore, SLR has specific steps (Dumay et al., 2015; Vinet & Zhedanov, 2010; Dumay et al., 2016). Because SLR uses an interpretive approach to analyze the literature academically, some reliability and validity tests should be used (Shah

& Corley, 2006). ³ Hayes and Krippendorff (2007) argue that when relying on human observers, researchers must worry about the quality of the data—precisely, their reliability.

To identify and analyze the data, this study groups the data as a unit of analysis. Clustering is helpful for data mapping to review and criticize the data obtained. Various cluster classifications for coding are discussed to unify perceptions of the analysis coding scheme, which was tested on a sample of articles and further refined to reach the final cluster version. As conveyed by Massaro et al. (2016), this process ensures the internal validity of research using SLR. Table 2 is the result of clustering conducted by researchers.

Table 2 Protocol of Structured literature review

A	Research Type
	Cluster Description: Identification of the methodology used in the research
	Categories for coding:
	1. Paradigm
	1. Qualitative
	2. Quantitative
B	Research Design
	Cluster description: Identify how research is developed, specifically concerning research methods and research frameworks.
	Categories for coding:
	2. Research Method:
	1. Case Study/Interview
	2. Content analysis/Historical analysis
	3. Survey/Questionnaire
	4. Conceptual
	5. Literature review
C.	Research context
	Cluster description: Identification of the research context
	Categories for coding:
	3. Sector
	1. Private
	2. Public
D	Theories
	Cluster description: Identification of theories used in research
	Categories for coding:
	6. Research Theory
	1. Stakeholders Theory
	2. Legitimacy Theory
	3. Institutionalisation Theory
	4. Agency Theory
	5. Others
E	Variables
	Cluster Description: Identification of the types of variables used in research
	Categories for coding:
	5. ²⁴ ables used
	1. Dependent Variable
	2. Independent Variable
	3. Moderating Variable
	4. Intervening Variable
F.	Measurement
	Cluster Description: Identify the SR Measurement

Categories used for coding:

4. Measurement:

1. GRI G3
 2. GRI G4
 3. GRI Standard
 4. Other
-

Source: Own elaboration

Furthermore, to ensure reliability, two groups, each consisting of two people, read and coded all articles based on the cluster classification that had been developed. The results of the work of the two groups are compared to identify, analyze, and resolve any differences that may exist. SLR¹⁹ content analysis in which research articles, conference papers, books, or chapters are the unit of analysis. Therefore, according to Massaro *et al.* (2016), it is crucial to ensure the reliability of the analysis of the resulting data. To ensure data reliability, Massaro *et al.* (2016) recommend using Krippendorff's Alpha because this method was developed specifically to determine the reliability of the content analysis. According to Hayes and Krippendorff (2007), Krippendorff's Alpha method is robust because "it can be used regardless of the number of observers, the level of measurement, the sample size, and the presence or absence of missing data."

This study conducted a reliability test on 36 selected articles in the 2016-2020 period. Furthermore, the selected articles were coded according to the criteria in the developed literature review protocol. According to Krippendorff (2013), the output of Krippendorff's alpha can be considered acceptable with values above 0.800, while for values between 0.667 and 0.800, the results can be used for temporary conclusions. The following table shows the results of Krippendorff's alpha calculation using R software.

Table 3 Krippendorff's alpha

	Paradigm	Research Method	Sector	Measurement	Variables	Research Theory	Average
$K\alpha$	0.891	0.836	0.903	0.817	0.885	0.798	0.855
$IC(K\alpha, 95\%)$	(0.901,1)	(0.931)	(0.862,1)	(0.458, 1)	(0.757)	(0.747,1)	

Source: Data analyzed

Table 3 shows that Krippendorff's Alpha value is above 0.800, except for the research theory with a value of 0.798. With a value close to 0.800, the researcher agrees that this value is acceptable. At the same time, the average value of Alpha Krippendorff is 0.855. This value shows that the coding reliability is fair for all categories, which proves the consistency of understanding among the authors.

RESULT AND DISCUSSION

Figure 1 shows that the published SR paper curve follows an increasing trend from 2016 to

2020, moving from two articles in 2016 to 14 articles in 2020. This trend indicates a rising interest in the topic of sustainability reporting in Indonesia. This trend has increased from two studies in 2016 to fourteen studies in 2020. This trend has increased since 2017, along with the issuance of POJK number 51 of 2017. Although there have not been so many studies on sustainability in the accounting field, data shows that sustainability began to receive the attention of researchers in Indonesia. This trend also shows that the opportunity for sustainability research is still vast and requires more researchers' attention.



Figure 1: SR Papers every year

This section presents a review of the sustainability report study in Indonesia, which was sourced from 36 articles selected through the process described earlier. The following table shows the paradigms used in the SR study in Indonesia. Seventy-eight percent of studies (28) used a quantitative approach, 19 percent (7 studies) used a qualitative approach. There is one study that combines the two approaches. A qualitative approach was used in the study (Breliastiti, 2020; Ekasari *et al.*, 2019; Firmialy & Nainggolan, 2019; Fitriarsi & Kawahara, 2018; Kurniawan, 2017; Kurniawan, 2018; Sari *et al.*, 2020). Meanwhile, research Aldi and Djakman (2020) combine qualitative and quantitative methods in case studies.

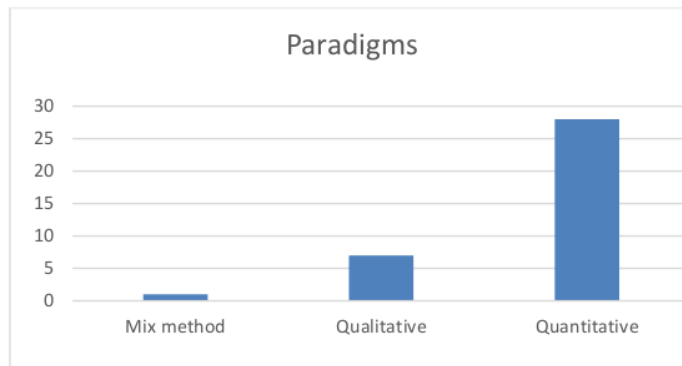


Figure 2 Research Paradigm

A review of sustainability report research in Indonesia reveals various theories used in observing the phenomenon of sustainability reports in Indonesia, including agency theory, enterprise theory, stakeholder theory, institutional theory, decision usefulness theory, legitimacy theory, and signal theory. Of the 36 studies reviewed, 13 studies did not specifically reveal the theory used. Some studies even use more than one theory to examine sustainability reports, for example, a combination of stakeholder theory and legitimacy or stakeholder theory and agency theory as well as stakeholder theory and resource-based theory as in the articles by (Yasbie & Barokah, 2018; Samantha & Almalik, 2019; Chairunisa & Irawan, 2020). This study shows that sustainability can be observed through various theories, thus providing multiple perspectives that enrich the understanding of sustainability. The more use of quantitative than qualitative methods in SR research seems to be in line with (SeTin et al., 2016) in his research on CSR in Indonesia. Table IV details the theory used by each of the authors of the articles reviewed.

Table IV. Research Theory

Theories	Article	Percentage
Agency theory	3	8%
Decision usefulness theory and signaling theory	1	3%
Enterprise Theory	1	3%
Institutional theory	3	8%
Legitimacy theory	2	6%
not specific	13	36%
Signalling theory	5	14%
Stakeholder and legitimacy Theory	3	8%
Stakeholders and agency theory	1	3%
Stakeholders and resource based theory	1	3%
Stakeholders Theory	3	8%
Total	36	100%

Source: Data analyzed

The table below details the theory used by each of the authors of the articles reviewed.

Table 5 The theories used by the author

Theory	Author (s)
Agency theory	(Aditya, 2017); (Amidjaya & Widagdo, 2019); (Hidayah, Badawi, & Nugroho, 2019)
Institutional theory	(Aldi & Djakman, 2020); (Adhariani & du Toit, 2020); (Fitriasari & Kawahara, 2018)
Legitimacy theory	(Evana, 2017); (Sembiring & Hardiyanti, 2020); (Harymawan, Nasih, Salsabilla, & Putra, 2020)
Signalling theory	(Farhana & Adelina, 2019); (Fitriasari & Kawahara, 2018); (Budiana & Budiasih, 2020); (Wijaya & Sudana, 2017); (Lestari & Suardana, 2019)
Enterprise Theory	(Kurniawan, 2018)
Stakeholders Theory	(Nurim & Asmara, 2019); (Sejati & Prastiwi, 2015); (Firmialy & Nainggolan, 2019);
Decision usefulness theory and signalling theory	(Sutopo, Kot, Adiati, & Ardila, 2018)
Stakeholder and legitimacy Theory	(Yasbie & Barokah, 2018); (Chairunisa & Irawan, 2020); (Hardiningsih, Januarti, Yuyetta, Srimindarti, & Udin, 2020)
Stakeholders and agency theory	(Samantha & Almalik, 2019)
Stakeholders and resource based theory	(Utama & Mirhard, 2016)

Source: Data analyzed

Regarding research method, the paper reviewed shows there are at least six research methods: conceptual (three studies), content analysis (twenty-eighth studies), quantitative descriptive (one study), literature review (one study), semi-structured interview (one study), and survey/ questionnaire (two studies), see at Table 6.

Table 6 Research Method

No	Research Method	Count	Percentage
1	Conceptual	3	8%
2	Content analysis	28	78%
3	Descriptive quantitative	1	3%
4	literature review	1	3%
5	semi-structured interview, observation	1	3%
6	Survey/Questionnaire	2	6%
Total		36	100%

Source: Data analyzed

8 Content analysis is the most widely used method based on the results of this review. Content analysis is a type of textual analysis that studies messages or text characteristics to interpret meaning. This conceptual analysis approach identifies the frequency of concepts, such as words or phrases. Researchers widely use content analysis to study corporate sustainability and CSR reports (Aggarwal & Singh, 2019; Khan et al., 2021; Meutia & Putra, 2017; Rao & Tilt, 2016; Rossi & Tarquinio, 2017).

Three studies discuss SR conceptually, namely research (Firmialy & Nainggolan, 2019; Fitriarsi⁸, Kawahara, 2018; Sari et al., 2020). Research by Firmialy and Nainggolan (2019) focuses on developing a sustainability reporting index (SRI) with a combined perspective from various social rating agencies and an integrated combined perspective from academic experts and Indonesian companies¹⁴. At the same time, research by Fitriarsi and Kawahara (2018) detects major problems in sustainability reporting in two different Asian countries (Indonesia and Japan)¹⁸ based on operating sustainability reporting laws and regulations. Finally, Sari et al. (2020) research seeks to develop a corporate sustainability maturity model (CSMM), which organizations can use to conduct self-assessments, identify their current sustainability maturity level, and transition to a mature, sustainable organization²¹. These three kinds of research provide a different direction of development from SR research generally.

One of the focuses in this review is to observe the function of the sustainability variable in research, whether as a target variable (dependent) or as an independent, moderating, or intervening variable. Twelve studies use sustainability as the dependent variable; eleven studies use sustainability as an independent variable and other independent variables. Two studies position the sustainability variable as a moderating variable. There are eleven articles: literature reviews, case studies, and conceptual, so they do not have variables.

Table 7 Variables Type

No	Variable Type	Count	Percentage
1	Not using SR as a variable	11	31%
2	SR as Dependent variable	12	32%
3	SR as Independent variable	11	31%
4	SR as Moderating variable	2	6%
Total		36	100%

Source: Data analyzed

Various studies use various names for the sustainability variable. However, some variables in the operational definition show the same or similar meaning, such as disclosure of sustainability report on research by (Hidayah et al., 2019) and sustainability information disclosure on research by (Hardiningsih et al., 2020). Table 8 shows the various names used in each article that use sustainability reports as dependent, independent, or moderating variables.

Table 8 Names of Sustainability Variables

No	Sustainability Variables	Dependent	Independent	Moderating
1	Corporate sustainability	1		
2	Environment, society, and product disclosure	1		
3	Sustainability reporting	4	8	1
4	Sustainability award	1		1
5	Sustainability report disclosure intensity	1	1	
6	Sustainability report quality	2		
7	Disclosure of sustainability report	1	2	
8	Sustainability information disclosure	1		
Total		12	11	2

Source: Data analysed

Based on the data in table 8, twelve articles position SR as the dependent variable. These studies identify the factors that influence sustainability reporting. Meanwhile, eleven articles use SR as one of the factors that may affect other variables such as firm value, company performance, and going concern opinion. Two other articles used the SR variable as a moderating variable. In one study, Utama and Mirhard (2016) SR is considered to moderate the relationship between intellectual capital and company performance.

Meanwhile, another study that used SR as a moderator measured SR by participating in the ISRA Award. However, not many studies have been found to use SR as a moderating variable. One latest research is Rudyanto and Pirzada (2020), who found that SR can moderate the relationship between tax avoidance and firm value. This finding is consistent with the results of Utama and Mirhard (2016) regarding the role of SR as a moderating variable.

The following table 9 shows how researchers measure the sustainability report variable. Measurement using the disclosure index is a measurement that is widely used in content analysis research, as stated by Beattie et al., (2004). This review found that the index measurement was the most commonly used (21 articles). The index measures use the GRI guidelines of either G3 or G4. GRI is the most common voluntary sustainability reporting framework adopted worldwide (Boiral, 2013; Orazalin & Mahmood, 2019; Dumay et al., 2010; Safari & Areeb, 2020, KPMG, 2020).

Table 9 SR Measurement

Measurement	Articles	Percentage
Sustainability Report Disclosure Index	21	70,0%
ESG ranking score	1	3,3%
Likert scale	1	3,3%
Social performance; environment performance	1	3,3%
Disclosure quantity score, number of pages, assurance statement	1	3,3%
Sustainability Award	1	3,3%
not specific	4	13,3%
Total	30	100,0%

Source: Data analysed

In addition to using the index, there are considerable variations in measuring SR, including the ESG ranking score, Likert scale, and company participation in the sustainability award. For example, research by Hardiningsih *et al.*, (2020) only uses social and environmental performance to measure SR. At the same time, research by Rudyanto and Siregar (2018) uses the quality of the SR variable, a different measurement from other studies. This study combines several assessments, which are the result of factor analysis of the percentage of disclosure with GRI G3 and G4, the natural logarithm of the number of pages of the company's sustainability report, the existence of an opinion on the sustainability report, and the existence of independent party assessment to measure the quality of SR. Meanwhile, research by Wijaya and Sudana (2017) that uses variable sustainability report disclosure intensity, which is expected to use a different measure, turns out to still use the index measurement as usual to calculate the number of indicators disclosed by companies.

Table 10 Research sectors

No	Sector Research	Paper	Percentage
1	Private	21	56%
2	Sri-Kehati Index Indonesia Stock Exchange	1	3%
3	University	1	6%
4	ISRA	7	19%
5	State-owned corporation (BUMN)	2	6%
6	Regionally-Owned Enterprises (BUMD) and SMEs	1	3%
7	No sector	3	8%
Total		36	100%

Source: Data analyzed

Table 10 above shows sustainability research concern by sector. Fifty-six percent of research on sustainability in Indonesia uses the private sector as the object of study. This private sector is a company that is listed on the Indonesia Stock Exchange. The industries that are the research object are financial, non-financial, mining, cement, and manufacturing companies. Another object of research that has attracted the attention of SR researchers in Indonesia is companies participating in the ISRA event or now the ASR Rating. There are seven studies (19%) that discuss companies that are ISRA participants. Two studies used BUMN as their research objects, and one study used BUMD and SMEs as their research objects. In addition, one study examines SR at universities (Yasbie & Barokah, 2018), and one study examines companies listed on the Sri-Kehati Index of Indonesia Stock Exchange (Marwa *et al.*, 2017).

This finding shows that research attention on SR is still monopolized in the private sector. Sustainability issues in the public sector such as universities, local governments, hospitals, and SMEs have not received much attention from researchers in Indonesia. A.

Adams et al. (2014, pp 46) stated that "there are still very few public sectors that have an issue a sustainability report." At the same time, sustainability reports for universities or other public sector entities can demonstrate accountability and transparency to increase the trust and credibility of the institution (Yasbie & Barokah, 2018)³²

According to Gelderman et al., (2017), although still limited, there have been several studies examining the role of the public sector in the development of sustainability initiatives (Islam et al., 2017; Meehan & Bryde, 2011; Mansi, 2015; Roman, 2017). These studies generally examine topics related to green procurement in the public sector. Therefore, this topic may be used by researchers on sustainability in the public sector in Indonesia.

Furthermore, this analysis identifies the number of independent variables and the independent variables associated with the sustainability variable in each reviewed study. Of the 36 studies reviewed, twelve studies use sustainability as the dependent variable. Tables 11 and 12 present the number and names of independent variables used in the study of SR.

Table 11. Number of Independent Variables in each study

Independent Variabel	Frequency
0	12
1	10
2	4
3	8
4	0
5	2
Total	36

Source: Data analyzed

When examining sustainability as the target or dependent variable, the researchers used the following variables as independent variables. These variables can be categorized as company characteristics, corporate governance, and variables included in the sustainability category (assurance report, environment dimension, standalone report).

Table 12 Independent Variables

No	Variable Independent	Frequency
1	Assurance Report	1
2	Audit Committee Meeting	1
3	Board Of Commissioner Effectiveness	1
4	Book Value	1
5	Book Value Per Share	1
6	Corporate Governance	1
7	Current Ratio	1
8	Disclosure Intensity	1
9	Earning Value	1

10	Earnings Per Share	1
11	Earnings Per Share Change	1
12	Economic Social	1
13	Environment Dimension	1
14	Family Ownership	1
15	Financial Performance	2
16	Financial Report Quality	1
17	Firm Growth	1
18	Firm Value	1
19	Foreign On Boards	1
20	Foreign Ownership	2
21	Good Corporate Governance	1
22	Gri Reporting Framework	1
23	Industry Sector	1
24	Industry Type	1
25	Institutional Ownership	1
26	Intangible Asset	1
27	Intellectual Capital	1
28	Interactive Control	1
29	Managerial Ownership	1
30	Market Performance	1
31	Market Reaction	1
32	Ownership Structure	1
33	Profitability	1
34	Share Price	1
35	Company Size	1
36	Social Responsibility Committee	1
37	Stakeholder Pressure	1
38	Standalone Report	1
Total		40

Source: Data analyzed

Corporate governance mechanisms can be divided into internal and external mechanisms (Gillan, 2006; Rezaee, 2007). The internal mechanism is derived from the board of commissioners, internal control, and internal audit functions. The quality of the internal mechanism is closely related to better corporate performance (Aman & Nguyen, 2008). In comparison, the external mechanism is derived from the capital market, corporate control market, labor market, state status, court decisions, stockholders, and investor activities.

Corporate governance is a set of related rules that govern companies, management, and shareholders. ¹⁶ Good corporate governance must consist of these four principles, namely accountability, transparency, fairness, and responsibility (de Villiers & Dimes, 2021). These governance principles are closely related to sustainability. The existence of variations in the implementation of corporate sustainability is proven to be related to the performance of corporate governance either through internal or external mechanisms (E-

Vahdati et al., 2019).

Based on the articles reviewed, researchers who use the internal mechanism of governance are: (Triwacananingrum, 2018; Amidjaya & Widagdo, 2019; Rudyanto & Siregar, 2018; Hidayah et al., 2019). Other researchers link sustainability with external mechanisms of governance, such as (Hardiningsih et al., 2020; Sutopo et al., 2018; Lestari, 2019; Wijaya & Sudana, 2017; Budiana & Budiasih, 2020; Farhana & Adelina, 2019; Halimah et al., 2020). Meanwhile, researchers who use company characteristics variables are (Nurim and Asmara, 2019; Sembiring & Hardiyanti, 2020; Marwa et al., 2017; Rudyanto & Siregar, 2018; Hidayah et al., 2019).

Based on the articles reviewed, there are still many governance variables that have not been explored by researchers, especially those related to external mechanisms. The sustainability report is a stakeholder demand for responsible corporate behaviour. Therefore, the influence or role of external stakeholders such as the government or other parties may be observed more deeply. The disclosure of sustainability reports is a consequence of applying the principles of Good Corporate Governance (GCG). Companies that implement GCG must disclose all information accurately, timely, and transparently regarding the company performance, ownership and stakeholders.

Based on the results of a review of 36 articles that examine sustainability reports in the Indonesian context, this study finds many research gaps that can serve as directions and guidelines for researchers in the field of sustainability in the future. Based on the number of articles on sustainability reporting in Indonesia, this topic still requires much research in Indonesia, both with quantitative and qualitative approaches.

This review reveals that sustainability report research in Indonesia uses various theories in explaining the sustainability report phenomenon, namely agency theory, enterprise theory, stakeholder theory, institutional theory, decision usefulness theory, legitimacy theory, and signal theory. However, when the research concern is the sustainability variable, five theories are used: stakeholders, agency, institutional, signalling, and legitimacy. Therefore, further empirical evidence is needed on the practice of sustainability reporting in Indonesia based on the views of each of these theories. In addition, the results of this review reveal that research on sustainability reporting in Indonesia is still focused on the private sector, therefore how sustainability reports in the public sector need to get more attention.

It is also essential to identify companies' motivation in issuing sustainability reports considering that the obligation to prepare sustainability reports is relatively new in Indonesia. Whether POJK regulation number 51 of 2017 can motivate companies to compile sustainability reports needs to be further proven. As stated by (Campbell Gemmell & Marian Scott, 2013; Carini et al., 2021) that regulation is one thing that can encourage compliance with sustainability reports.

When discussing the internal aspects of corporate governance, this review identifies other research gaps. Specific governance structures, e.g., audit committee, sustainable

development committee, or the presence (or absence) of a non-executive or independent director on the board, may affect corporate reporting. The existence of this structure can signal an intention to be transparent, accountable, and committed to sustainability. It has not been found in many reviewed articles and can become a research plan in the future.

Based on a review of research topics, sustainability assurance is a topic that has not received attention from researchers in Indonesia. However, perhaps because the issue of sustainability assurance does not yet have a specific regulation in Indonesia, considering that the sustainability report has become an obligation for companies in Indonesia, it is essential to guarantee the information so that the quality of the sustainability report can be accounted for. For this reason, the issue of sustainability assurance deserves to be a research opportunity for sustainability researchers in Indonesia.

CONCLUSION

This paper aims to provide insight into the development of research on sustainability reports in Indonesia from 2016 to 2020, evaluating and offering directions for future research on sustainability reports. This paper also contributes to an understanding of existing sustainability reporting practices in Indonesia. The analysis of current literature suggests that while progress has been made, there is a need for improvement in existing practices. The following sustainability report's research will focus on the public sector, such as SMEs, universities, government. Further identification of variables that may act as dominant variables on SR needs to be improved. Measurement of SR that describes the quality of SR needs attention rather than simply measuring it using a dummy-based disclosure index. The motivation of companies in Indonesia in preparing SR should be explored more deeply to help regulators find best practices in SR implementation. Indonesia's still dominant quantitative method in SR research illustrates the absence of an in-depth and comprehensive SR analysis. Finally, SR requires a diverse approach to research methods because SR involves many aspects of the interaction between business, society, and the environment. This research is not free from limitations. First, it is limited in the general features of the search, e.g., choice of the number and type of keywords and the resulting study options. Second, the review is limited to peer-reviewed papers, meaning that research published at conferences or seminars is not discussed. Further reviews can be done by expanding the keyword and search database or also using working papers from conferences or seminars to capture what may not have been revealed in this review.

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