“The effect of environmental performance on sustainability reporting: A case of Indonesia”

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**THE EFFECT OF ENVIRONMENTAL PERFORMANCE ON SUSTAINABILITY REPORTING: A CASE OF INDONESIA**

**Abstract**

Sustainability reporting reflects business contribution to sustainable development. Indonesia seeks to engage in sustainable development by assessing the companies using the PROPER scale. The study aims to determine whether environmental performance (assessed by the PROPER scale) affects sustainability reporting of companies in Indonesia. The research population includes companies listed on the Indonesia Stock Exchange that have published annual and sustainability reports within five consecutive years. This study employs WarpPLS to analyze data from 85 observations. The results show an increase in the disclosure of sustainability reports when the audit committee and the board of directors hold regular meetings. Companies without governance committees focus more on improving governance rather than disclosing sustainability reports. Environmental performance, when associated with the type of industry and governance committee, will increase sustainability reporting. However, a company with good environmental performance will make the audit committee and directors focus on other responsibilities because the community already understands that a company with a good PROPER rating properly manages its environmental impact and is aware of the importance of sustainable development. This study concludes that environmental performance measured by the PROPER scale positively affects sustainability reporting considering the type of industry, governance committee, audit committee, and board of directors of companies in Indonesia. The Indonesian government must support, facilitate, and encourage companies to achieve the gold category in the PROPER scale and promote higher disclosure of sustainability reports to contribute to sustainable development.

**Keywords**

industry type, governance committee, independent commissioner, audit committee, board of directors, environmental performance, sustainability reports, PROPER

**JEL Classification**

M41, Q56

**INTRODUCTION**

Sustainable development goals (SDGs) are a significant global issue vital to all countries. Companies belonging to the private sector must be able to take part in implementing the SDGs. In general, companies are established to obtain large profits to develop better activities and improve the welfare of their stakeholders (Madona & Khafid, 2020). However, a company must also be able to meet other aspects as listed in the Triple P button, namely Profit, People, and Planet. Transparency of profit, people, and planet information can be found in the sustainability report. The Indonesian government supports the disclosure of sustainable reports by issuing POJK Number 51 (POJK, 2017), which explains that all IDX-listed companies must disclose their sustainability reports starting from 2019. These reports show environmental, social, and economic impacts as a form of contribution to sustainable development goals (Global Reporting Initiative, 2016). According to Falikhatun et al. (2020), a sustainability report...
is a publication that displays governance models, organizational values, and business strategies and commitments to a sustainable economy globally.

Kencana (2019) stated that out of 629 companies, only 110 publish their sustainability reports. According to Arumsari and Asrori (2019), only 12.90% of companies listed on IDX published their sustainability reports in 2014–2015. In 2016–2018, this figure was only 46% (Azzaki, 2019). Meanwhile, Indrianingsih and Agustina (2020) showed that an average of 35.59% of non-financial companies disclosed their sustainability reports.

Previous data and research demonstrate that IDX-listed companies still need to be more active in disclosing sustainability reports. Therefore, this study aims to determine factors influencing the disclosure of sustainability reports in Indonesia and ways to increase such disclosure.

1. LITERATURE REVIEW AND HYPOTHESES

Szekely and Vom Brocke (2017), Adams (2020), and La Torre et al. (2020) stated that sustainability reports are an essential means of presenting environmental, social, and transparent information as well as expanding awareness about company policies, actions, and strategies for the environment in which companies operate. Junior et al. (2014) and La Torre et al. (2020) concluded that a sustainability report is not just an ordinary document; it is comprehensive and detailed coverage of environmental, social, and economic performance. As a result, sustainability reports become an instrument for maintaining and enhancing corporate image and accountability for using natural resources related to company activities and stimulating competition (Adams & Whelan, 2009; Correa-Garcia et al., 2020; Tumwebaze et al., 2022).

Previous research on sustainability reports has presented dubious results on the factors that can affect sustainability disclosure. For example, Bhatia and Tuli (2017) and Sinaga and Fachrurrozie (2017) showed that industry types positively affect sustainability disclosure. In contrast, Dissanayake et al. (2019) and Hidayah et al. (2019) concluded that industry type does not influence sustainability reporting.

Aniktia and Khatif (2015) and Safitri and Saifudin (2019) stated that the governance committee positively affected sustainability reporting. However, Azzaki (2019) and Hidayah et al. (2019) showed the opposite results.

Madona and Khafid (2020) and Nuraeni and Darsono (2020) explained that independent commissioners positively affect sustainability reporting. Meanwhile, Dewi and Pitriasari (2019) and Indrianingsih and Agustina (2020) noted that such commissioners have no impact on sustainability reporting.

Aniktia and Khatif (2015) and Ruhana and Hidayah (2020) found that audit committees could influence sustainability reporting. Meanwhile, Arumsari and Asrori (2019) and Dewi and Pitriasari (2019) showed that the audit committee did not affect sustainability disclosure.

Latifah et al. (2019) and Sinaga and Fachrurrozie (2017) explained that the board of directors positively impacts sustainability reporting. However, Bhatia and Tuli (2017) and Lucia and Panggabean (2018) showed that such a board has no effect.

This inconsistency is interesting to re-examine. In addition, these dubious results can be caused by other factors. The conditions for disclosing sustainability reports in Indonesia have yet to become optimal, and various existing research provides opportunities for more profound analysis related to this matter in Indonesia.

Deegan (2004) revealed a stakeholder theory that explains that stakeholders can obtain information about company activities that can influence their decision-making. Donaldson and Preston (1995) argue that stakeholder theory makes an organization extend responsibility to all stakeholders, not to investors or owners alone. According to Rahayu and Cahyaningsih (2020), legitimacy theory ex-
explains that a company seeks to obtain guarantees that operations are ongoing and follow the norms prevailing in society.

Industrial type is a characteristic of a company related to risk, type of business, environment, and company employees. Industrial types are classified into low-profile and high-profile. An entity with a high profile will receive more attention from the public because it interacts with various parties in its business operations (Sinaga & Fachrurrozie, 2017). It considers expanding disclosures, such as sustainability reports, to reduce pressure from environmental and social activists. Bhatia and Tuli (2017) and Sinaga and Fachrurrozie (2017) show that industry types positively impact sustainability reporting.

Solikhah and Winarsih (2016) explained that companies with a high level of sensitivity would pay higher attention to the disclosure of environmental performance to gain public legitimacy. Legitimacy theory explains that there is a tendency for entities that have an excellent environmental performance to conduct frequent sustainability report disclosures. Therefore, a high-profile company will get more attention from the public.

The governance committee is tasked to thoroughly review GCG (good corporate governance) policies with the board of commissioners and improve the consistency of their implementation, including those related to social responsibility and business ethics (KNKG, 2006). In line with stakeholder theory, the existence of a governance committee in a company will make the GCG implementation and consistency run well. Such a committee can recommend a broader range of environmental and social issues that can be reported through sustainability reports as a form of GCG transparency principles. Aniktia and Khafid (2015) and Safitri and Saifudin (2019) showed that governance committees positively influence sustainability reporting.

The governance committee in a company checks whether corporate governance is organized properly and can encourage entities to carry out social responsibility reporting. Environmental performance is an entity's ability relatable to the surrounding environment. In line with legitimacy theory, companies with good environmental performance will receive public scrutiny; to gain public legitimacy, companies disclose sustainability reports. Companies with a governance committee will have more substantial sustainability report disclosures if they have good environmental performance. In addition to carrying out their responsibilities to stakeholders, companies must also gain legitimacy from the public for their company activities.

The audit committee is responsible and tasked with reviewing the information to be published by the entity (legal and regulatory compliance). Audit committee meetings should ensure good communication and coordination so that GCG runs well. They can also motivate entities to disclose sustainability reports as a form of corporate responsibility. This action aligns with stakeholder theory; the higher the frequency of audit committee meetings, the more motivated companies are to disclose sustainability reports because disclosure of sustainability reports is also a form of compliance with existing regulations. In addition, sustainability reports are also a form of providing comprehensive information about company activities to stakeholders. Aniktia and Khafid (2015) and Ruhana and Hidayah (2020) stated that audit committees could influence sustainability reporting.

Good communication and coordination of the audit committee will positively affect GCG and motivate companies to publish their sustainability reports. Legitimacy theory explains that companies with good environmental performance will increasingly apply sustainability report disclosures. When environmental performance is good, accompanied by sufficient frequency of audit committee meetings, it will motivate companies to comply with regulations by disclosing sustainability reports.

The board of directors is the party appointed to lead and manage the company. KNKG (2006) mentions five functions of the board of directors: risk management, management, communication, internal control, and social responsibility. KNKG (2006) also explains that directors must pay attention to implementing corporate social responsibility. Therefore, better communication and coordination of the directors established in the board of
directors’ meetings will encourage companies to engage in social responsibility activities. Following stakeholder theory, board of directors meetings will affect disclosing sustainability reports to fulfill duties and maintain good relations with stakeholders. Latifah et al. (2019) and Sinaga and Fachrurrozie (2017) revealed that the board of directors positively impacted sustainability reporting. This action benefits stakeholders, fulfilling the functions and responsibilities of the board of directors, namely social responsibility, and an effort to gain public legitimacy.

Sustainability reports are essential to disclose, so it is important to encourage their improvement. This study suggests environmental performance as a moderator variable using the Assessment Results of Company Performance Ratings in Environmental Management (PROPER) scale. The PROPER scale is vital in Indonesia; it was issued by the Indonesian Ministry of Environment and Forestry. In addition, the PROPER rating is also a reference that is easy for the Indonesian people to understand to see whether a company has fulfilled its environmental obligations properly. Antara et al. (2020) explained that business entities with good environmental performance would disclose sustainability reports more frequently. In line with the legitimacy theory, companies seek to maintain the trust and support of the public because sustainability reports benefit economic, social, and environmental activities. Based on the literature review, the paper suggests the following hypotheses:

- \( H_1: \) Industry type positively affects sustainability reporting.
- \( H_2: \) Governance committee positively affects sustainability reporting.
- \( H_3: \) Audit committee positively affects sustainability reporting.
- \( H_4: \) Board of directors positively affects sustainability reporting.
- \( H_5: \) Environmental performance moderates the relationship between industry types and sustainability reporting.
- \( H_6: \) Environmental performance moderates the relationship between governance committees and sustainability reporting.
- \( H_7: \) Environmental performance moderates the relationship between audit committee and sustainability reporting.
- \( H_8: \) Environmental performance moderates the relationship between board of directors and sustainability reporting.

2. METHODOLOGY

The study obtained data from the IDX website and the official websites of each company. The secondary data are sustainability and annual reports. Based on purposive sampling, 40 companies were obtained with the following criteria:

1) For five consecutive years, a company published sustainability and annual reports;
2) Companies that disclose sustainability reports using GRI-G4 guidelines and Global Reporting Initiative (GRI) standards; and
3) Companies that get the PROPER ratings for five consecutive years.

In the end, 85 units of analysis were obtained, which were processed for hypothesis testing using WarpPLS.

Sustainability reporting is measured with the GRI-4 standards; the number of items in the report was divided by the total of all GRI items. The industry type is measured by a dummy (1 for high-profile code and 0 for low-profile code). A dummy measures governance committee (1 if a company has a governance committee and 0 if it is absent). The number of meetings per year measures the variables of the audit committee and board of directors. At the same time, the environmental performance uses the rating issued by the Ministry of Environment and Forestry of the Republic of Indonesia – PROPER (5 – gold level, 4 – green level, 3 – blue level, 2 – red level, and 1 – black level).
3. RESULTS

Table 1 shows that the standard deviations for sustainability reporting, independent commissioners, audit committees, directors, and environmental performance are smaller than the average value; it can be concluded that the data distribution is almost the same.

The variables of the industry type and governance committee are dummy variables, so they are tested using frequency distributions. The frequency distribution results demonstrate that the percentage of low-profile types is smaller than the high profile; 23.50% of companies are low profile compared to 76.50% high-profile entities. In addition, 41.20% of companies established a governance committee, while companies that do not have a governance committee constitute 58.80%.

Table 2 shows only one unacceptable index, but the model is still said to be good and can be used for hypothesis testing. Not all indices must be appropriate and accepted when a study aims to test a hypothesis (Kock, 2017). Table 3 shows a summary of the hypothesis testing in this study.

Table 1. Descriptive statistical analysis

<table>
<thead>
<tr>
<th>Variable</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Committee</td>
<td>85</td>
<td>4</td>
<td>77</td>
<td>14.447</td>
<td>14.314</td>
</tr>
<tr>
<td>Board of Directors</td>
<td>85</td>
<td>12</td>
<td>66</td>
<td>30.035</td>
<td>14.131</td>
</tr>
<tr>
<td>Environmental Performance</td>
<td>85</td>
<td>3</td>
<td>5</td>
<td>3.659</td>
<td>0.665</td>
</tr>
<tr>
<td>Sustainability Reporting</td>
<td>85</td>
<td>0.088</td>
<td>0.956</td>
<td>0.362</td>
<td>0.181</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>85</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>–</td>
</tr>
</tbody>
</table>

Table 2. Model fit and quality indices

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Value</th>
<th>Admission limits Conclusion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average Path Coefficient (APC)</td>
<td>0.018</td>
<td>≤ 0.05 Model Fit</td>
</tr>
<tr>
<td>Average R-Squared (ARS)</td>
<td>0.002</td>
<td>≤ 0.05 Model Fit</td>
</tr>
<tr>
<td>Average Adjusted R-Squared (AARS)</td>
<td>0.016</td>
<td>≤ 0.05 Model Fit</td>
</tr>
<tr>
<td>Average Block VIF (AVIF)</td>
<td>1.787</td>
<td>Ideal if ≤ 3.3 Ideal</td>
</tr>
<tr>
<td>Average Full Collinearity VIF (AFVIF)</td>
<td>1.834</td>
<td>Ideal if ≤ 3.3 Ideal</td>
</tr>
<tr>
<td>Tenenhaus GoF (GoF)</td>
<td>0.520</td>
<td>Large if ≥ 0.36 Big</td>
</tr>
<tr>
<td>Sympon’s Paradox Ratio (SPR)</td>
<td>0.750</td>
<td>Acceptable if ≥ 0.7 Acceptable</td>
</tr>
<tr>
<td>R-squared Contribution Ratio (RSCR)</td>
<td>0.782</td>
<td>Acceptable if ≥ 0.9 Unacceptable</td>
</tr>
<tr>
<td>Statistical Suppression Ratio (SSR)</td>
<td>1.000</td>
<td>Acceptable if ≥ 0.7 Acceptable</td>
</tr>
<tr>
<td>Nonlinear Bivariate Causality Direction Ratio (NLBCDR)</td>
<td>0.938</td>
<td>Acceptable if ≥ 0.7 Acceptable</td>
</tr>
</tbody>
</table>

Table 3. Hypotheses testing

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>β</th>
<th>Sig</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H1 Industry type positively affects sustainability reporting</td>
<td>0.042</td>
<td>0.349</td>
<td>Rejected</td>
</tr>
<tr>
<td>H2 Governance committee positively affects sustainability reporting</td>
<td>-0.230</td>
<td>0.013**</td>
<td>Rejected</td>
</tr>
<tr>
<td>H3 Audit committee positively affects sustainability reporting</td>
<td>0.429</td>
<td>&lt; 0.001***</td>
<td>Accepted</td>
</tr>
<tr>
<td>H4 Board of directors positively affects sustainability reporting</td>
<td>0.145</td>
<td>0.083*</td>
<td>Accepted</td>
</tr>
<tr>
<td>H5 Environmental performance moderates the influence of industry types on sustainability reporting</td>
<td>0.194</td>
<td>0.031**</td>
<td>Accepted</td>
</tr>
<tr>
<td>H6 Environmental performance moderates the influence of governance committees on sustainability reporting</td>
<td>0.174</td>
<td>0.048**</td>
<td>Accepted</td>
</tr>
<tr>
<td>H7 Environmental performance moderates the influence of audit committee on sustainability reporting</td>
<td>-0.138</td>
<td>0.094*</td>
<td>Accepted</td>
</tr>
<tr>
<td>H8 Environmental performance moderates the influence of the board of directors on sustainability reporting</td>
<td>-0.137</td>
<td>0.096*</td>
<td>Accepted</td>
</tr>
</tbody>
</table>

Note: *** significant at 1%; ** significant at 5%; * significant at 10%.
4. DISCUSSION

Industry type does not affect sustainability reporting. These findings do not support the legitimacy theory; the type of industry here only explains the difference between the group of companies and the company’s characteristics regarding risks, the field of business, the environment, and the company’s employees. Environmental and social activists are not only focused on high-profile companies but rather on entities that do not seek to control environmental and social impacts. In addition, countries are actively supporting SDGs and sustainability reports disclose. In Indonesia, attention to social, environmental, and reporting activities is indicated by several regulations. They include, for example, Law Number 40 (Legislation republic Indonesia, 2007) concerning Limited Liability Companies and POJK Number 51 (POJK, 2017); this discloses sustainability reports that were initially voluntary and became mandatory for financial service institutions, issuers, and public companies.

Disclosure of sustainability reports is a form of management awareness of existing regulations. Complying with applicable regulations will make a company gain legitimacy so that its sustainability can be guaranteed. Thus, the high profile or low profile of companies cannot affect the level of disclosure of sustainability reports. Disclosure is based on how much awareness a company needs to maintain its business sustainability by complying with applicable regulations. This result supports Hidayah et al. (2019) and Dissanayake et al. (2019). However, these results are different from Adiatma and Suryanawa (2018), Bhatia and Tuli (2017), and Sinaga and Fachrurozzi (2017), who showed that industry type has a positive effect on sustainability reporting.

The audit committee positively affects sustainability reporting. This committee ensures that management produces reports that offer business results, financial conditions, plans, and long-term commitments. Therefore, the audit committee can encourage a company to produce a complete report with integrity (Dewi & Pitriasari, 2019). In addition, the frequency of meetings the audit committee conducts makes communication and coordination related to implementing corporate responsibilities well-established and smooth. Therefore, the audit committee can motivate companies to fulfill their stakeholder responsibilities and comply with regulations by disclosing sustainability reports. For example, the company PT. Timah (Persero) Tbk. 2019 held 77 meetings, and the sustainability disclosure rate was relatively high – at 0.597. Meanwhile, PT. Indika Energy Tbk. 2015 held five meetings with a deficient sustainability report disclosure – 0.099. This finding aligns with Indrianingsih and Agustina (2020) and Ruhana and Hidayah (2020), who proved that the audit committee positively impacted the disclosure of sustainability reports. However, it rejects Arumsari and Asrori (2019), Azzaki (2019), Dewi and Pitriasari (2019), Madona and Khafid (2020), and Sinaga and Fachrurozzi (2017), who indicated that the audit committee could not affect sustainability reporting.
KNKG (2006) states that the board of directors has five functions: risk management, management, communication, internal control, and social responsibility; the board of directors must also pay attention to implementing corporate social responsibility. The company’s communication with stakeholders through sustainability reports will benefit the company. Companies may better understand the significance of sustainability reports when the board of directors can communicate and coordinate properly, thus encouraging companies to present social responsibility activities with their reporting.

Table 1 shows that meetings held by the board of directors are organized 30 times per year. Such meetings effectively discuss matters important to the company, including sustainability reporting, because of the smooth communication between various parties in the board of directors. In line with stakeholder theory, the board of directors’ meeting will affect the disclosure of sustainability reports to fulfill their duties and maintain good relations with stakeholders. Latifah et al. (2019) and Sinaga and Fachrurozzi (2017) revealed that the board of directors positively impacted sustainability reporting. However, the study objects to Bhatia and Tuli (2017), Fuadah et al. (2018), and Indrianingsih and Agustina (2020), who found that the board of directors did not affect the sustainability report.

High profile or low profile is a measurement of the industry type variable. The frequency distribution results revealed that 76.5% of the samples were high-profile companies that were sensitive to the public’s response to the impact of the production. High sensitivity in a company will make it pay attention to broader and better disclosure of environmental performance to gain legitimacy and avoid pressure on environmental and social management (Solikhah & Winarsih, 2016). In this case, the company’s good environmental performance encourages high-profile companies to display sustainability reports. Legitimacy theory explains that there is a tendency for entities that have excellent environmental performance to carry out frequent sustainability reporting. Therefore, high-profile companies seek to get more attention from the public. Companies with excellent environmental management will publish their sustainability reports more frequently to gain legitimacy from the public.

The company’s environmental performance can weaken the negative influence of the governance committee, meaning that companies with good environmental performance are more willing to present a sustainability report. Distribution statistics show that most sample companies do not have a governance committee. When a company with a limited governance committee only focuses on corporate governance, presenting a sustainability report is not a priority. Therefore, the sustainability report will be published if a company values its environmental performance. In line with legitimacy theory, companies with good environmental performance will receive public scrutiny to obtain public legitimacy by disclosing sustainability reports. This action is carried out with confidence because the company already has excellent environmental performance that is publicly recognized.

Environmental performance weakens the audit committee’s influence on sustainability reporting. Table 1 shows that on average audit committee meeting was conducted 14.47 times per year, and environmental performance showed an average of 3.66 (this fell into the blue category). Sample companies have had good environmental performance (blue category). Environmental performance in the blue category makes the audit committee focus on other responsibilities following POJK Number 55 (POJK, 2015), including related audit activities (internal and external), risk management, providing advice on potential conflicts of interest, and ensuring the confidentiality of company documents or information. Therefore, companies with good environmental performance show that managing entities to meet stakeholder expectations for the environment has been running correctly to reduce the burden on the audit committee’s role on one aspect related to the fulfillment of regulations related to sustainability reports.

Environmental performance weakens the board of directors’ influence on sustainability reporting. Table 1 shows that the average environmental performance is 3.66 (in the blue category), while
board meetings are held 30 times per year. The sustainability report uses components of the Global Reporting Initiative (GRI), while the PROPER scale introduced by the Indonesian government is in the form of color ratings ranging from gold to black. For Indonesian stakeholders, it is easier to understand the concept of PORPER than to read a sustainability report with a GRI fill-in. The results showed that environmental performance with an average score of 3.66 was included in the blue rating, meaning it was high. Indonesians understand that a company with good PROPER rating can manage the environment well. The community considers that good management of the environment shows the company’s awareness of sustainable development; Baumgartner (2014) states that protecting the environment is the core of the sustainability issue. Therefore, for the board of directors, revealing a sustainable report is not a priority when getting an excellent PROPER rating.

CONCLUSION

This study aimed to determine whether environmental performance (assessed by the PROPER scale) can significantly affect the disclosure of sustainability reports among companies in Indonesia. The findings indicate that companies disclose sustainability reports more frequently when the audit committee and the board of directors communicate and coordinate information review and regulatory compliance properly. Companies without special committees (such as governance committees) will focus more on improving corporate governance than disclosing sustainability reports. Environmental performance assessment in companies in Indonesia using the PROPER scale is generally not optimal because it has yet to enter the gold category – now it is in the blue category (two levels below the gold category). Excellent environmental performance can increase companies’ disclosure of sustainability reports related to industry types and governance committees. However, environmental performance will decrease the disclosure of sustainability reports when linked to the audit committee and the board of directors.

The PROPER scale affects the disclosure of sustainability reports in Indonesia. However, companies in Indonesia should rely on more than just PROPER ratings to provide information to the public. They also need to disclose sustainability reports to expand the reach of disclosures so that the global community, not only in Indonesia, can understand that they have contributed to sustainable development. In addition, companies in Indonesia also need to improve their environmental performance in order to achieve a gold category in the PROPER scale. Therefore, the Indonesian government should pay attention, facilitate, and encourage companies to achieve the gold category by implementing proper strategies. Sound environmental management is also part of the contribution to sustainable development.

AUTHOR CONTRIBUTIONS

Conceptualization: Kuat Waluyo Jati, Linda Agustina.
Data curation: Linda Agustina, Deviani, Dwi Kismayanti Respati.
Formal analysis: Kuat Waluyo Jati, I Gusti Ketut Agung Ulupui, Dwi Kismayanti Respati.
Methodology: Linda Agustina, I Gusti Ketut Agung Ulupui.
Project administration: Kuat Waluyo Jati, Deviani, Dwi Kismayanti Respati.
Software: Dwi Kismayanti Respati.
Supervision: Linda Agustina, Deviani.
Validation: Kuat Waluyo Jati, I Gusti Ketut Agung Ulupui, Dwi Kismayanti Respati.
Visualization: Deviani, Dwi Kismayanti Respati.
Writing – original draft: Kuat Waluyo Jati, Linda Agustina.
Writing – review & editing: Kuat Waluyo Jati, Linda Agustina, Deviani, I Gusti Ketut Agung Ulupui, Dwi Kismayanti Respati.
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