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Abstract

The purpose of this study is to disclose the sustainability performance reporting of PT Petrokimia Gresik in 2018-2020 which has contributed to the achievement of the Sustainable Development Goals (SDGs) program and disclose sustainability performance reporting based on the 2016 GRI. This research is a qualitative research with a case study approach. This study used skunder data in the form of a sustainability report of PT Petrokimia Gresik 2018-2020 which was accessed from the company's official website. This study uses content analysis to uncover sustainability reports. The results of this study show that the sustainability performance of PT Petrokimia Gresik and contributes to the achievement of the SDGs has changed every year, in 2018 by 31.95%, in 2019 by 31.36%, in 2020 by 33.73%. Based on the 2016 GRI standard in 2018 PT Petrokimia Gresik revealed a partially applied with a percentage of 75.91%. In 2019 it revealed Partially Applied at 73.68%. In 2020 PT Petrokimia revealed well (Well Applied) with a percentage of 90.68%.

Keywords: SDGs, sustainability report, petrochemical gresik, corporate social responsibility

1. Introduction

Sustainable Development Goals (SDGs) are the agenda of 2016 with 17 (seventeen) goals and 169 targets set forth by the United Nations Organization (UN) to realize the welfare of people in the world. The Global Movement for the next 15 years is valid from 2016 to 2030. Presidential Regulation Number 59 of 2017 is a regulation related to the implementation of the SDGs.

Indonesia is one of the countries that has contributed and participated in realizing the SDGs. Indonesia's ranking in The Sustainable Development Report in the last five years has received a score of 65 to 69 with a range of 82 to 100 in the world. In 2021, Indonesia experienced an increase in ranking from the previous year, which was ranked 82nd in the world with a score of 68.9.

Indonesia always strives to realize the SDGs, one of which is to require companies to carry out Corporate Social Responsibility (CSR) activities. This is in accordance with the Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies Article 74 paragraph 1 concerning Limited Liability Companies that carry out business in the field and are concerned with natural resources are obliged to carry out social and environmental responsibilities.

Some examples of cases of companies in Indonesia that carry out environmental pollution, for example PT Karya Citra Nusantara (PT KCN) in the form of coal ash which is harmful to the health of local residents (ccindonesia.com, accessed April 5, 2022). Next, PT Greenfields Indonesia was proven to have violated the law by committing environmental pollution in the form of dumping thousands of cows' manure into residential areas (detik.com, accessed April 5, 2022). Furthermore, the leakage of PT Tidaar Kerinci Agung (PT TKA) waste resulted in environmental pollution in the Jujuhan District stream, Jambi Province which harmed the surrounding community (topsumbar.com, accessed April 5, 2022). These cases require companies to have a commitment in carrying out CSR activities by paying attention to economic aspects, social and environmental as a sense of corporate responsibility for losses received by society.

CSR is an obligation for business people to carry out CSR and carry out social responsibility with the aim of providing value that benefits society (Bowen, 1953). CSR is an activity to implement social responsibility carried out by the company to the surrounding community (Gantino, 2016).

The purpose of the company conducting business activities is to obtain a large profit. This focus and orientation triggers business people to exploit stakeholders, society, and the environment so as to cause social problems (Lako, 2011). The company not only focuses on making a profit but also the welfare of people, and ensuring the sustainability of the life of the planet (environment) (Global Compact Initiative, 2002 and Nugroho, 2007). This is in line with the 3P concept, namely profit, people and planet or known as the triple bottom line concept which consists of economic prosperity, environmental quality and social justice (Elkington, 1997).

The Company is responsible for disclosing and reporting on activity activities on the Sustainability Report. The Sustainability Report is regulated by the Financial Services Authority (OJK) through POJK No. 51/POJK.03/2017. The sustainability report has a reporting standard used, namely the 2016 Global Reporting Initiative (GRI) Standard which took effect on July 1, 2018. The 2016 GRI standard consists of 247 items divided into general disclosures and specific disclosures.

This research is about the company's CSR activities reported through sustainability reports revealed based on the 2016 GRI standards and the SDGs. This research was conducted on pt Petrokimia Gresik Company for the 2018-2020 period because its CSR activities always develop innovations that can be used as an example for companies that implement CSR activities well. PT PG's CSR activities in the economic, social and environmental fields have innovations that can add value to the company.

2. Literature Review

Legitimacy Theory

Legitimacy theory is a theory that is a reference in carrying out CSR activities and has a close relationship with the theory of stakeholders. Dowling and Pfeffer (1975) stated that there are 2 dimensions for a company to obtain legitimacy support, namely (1) the company's organizational activities must be in accordance with values in society; (2) reporting of company activities should reflect social values (quoted from Hadi, 2014, pp 91-92).

The perspective of legitimacy theory, companies try to meet the expectations of society to be responsive to the environment in which the company operates in accordance with the values and norms prevailing in society (Deegan, et al, 2002, pp. 319-320). This opinion is reinforced by O'Donovan (2002, 344) that the legitimacy of an organization can be as something that society gives to the company and

something that the company wants from society. Thus, legitimacy is a potential benefit for the company to survive (going concern) (quoted Hadi, 2014, p. 87).

Stakeholders Theory

Stakeholders consist of a group of people who can influence or be influenced by various decisions, policies in the implementation of the company's operating activities. Ghozali and Chariri (2007, p. 409) state that the theory of stakeholders is a theory that states that a company is not an entity that only operates for its own benefit, but must provide benefits to all stakeholders (shareholders, creditors, consumers, suppliers, governments, the public, analysts and other parties).

Corporate Social Responsibility

World Business Council for Sustainable Development (WBCSD) in its publication entitled Making Good Business Sense that the definition of CSR or social responsibility is a commitment of sustainable business people to behave well and contribute to economic development while improving the quality of life of the workforce and their families as well as the surrounding community and society more broadly (quoted by Hadi, 2014, p. 48).

Sustainability Report

Sustainability Report is a report on social responsibility activities that have been carried out by the company both related to attention to social and environmental impact issues. The sustainability report is inseparable from the company's annual report which is accounted for by the board of directors to stakeholders. The definition of sustainability report according to the Global Reporting Initiative (GRI) is the reporting of a company in a transparent manner covering economic, environmental, and social aspects and the arena including making positive or negative contributions to Sustainable Development.

Sustainable Development Goals

The Sustainable Development Goals entitled Transforming Our World: the 2030 Agenda for Sustainable Development as a global development agreement was officially endorsed by world leaders on September 25, 2015 located at the United Nations (UN) Headquarters. The SDGs contain 17 goals and 169 targets that are used as a global action plan for the next 15 years to take effect from 2016 to 2030. The goals of the SDGs are to end poverty, reduce inequality and protect the environment.

Global Reporting Initiative (GRI) Standards

GRI is an organization that is a pioneer in developing a comprehensive Sustainability Report framework. The organization was founded in 1997 by the Coalition for Economic Responsible Economies (CERES) in collaboration with the United Nations Environment Programme (UNEP). GRI standards are standards used in preparing sustainability reports. The standard is designed for organizations globally to use in reporting social, economic and environmental impacts.

3. Research Methods

Types of Research

This research is a qualitative research with a case study approach. Qualitative research is used in understanding phenomena holistically by explaining in the form of words and language in a special natural

context and by utilizing various natural methods (Moleong, 2014). Case studies are an in-depth data collection process that involves various sources of information (Sukoharsono, 2006).

Data Collection Techniques

The data collection technique is to use literature studies and documentation studies. Literature studies is collecting documents both through books and journals related to research topics. The documentation study was used in this study because researchers needed a collection of data on sustainability reports and annual reports of PT Petrokimia Gresik for 2018-2020 obtained from the official website of PT PG which is related to the research topics. The documentation study was used in this study because researchers need a collection of sustainability report data and an annual report of PT Petrokimia Gresik for 2018-2020 obtained from the official website of PT PG which has a relationship with the topics raised in this study.

Data Analysis Techniques

This study used data analysis techniques in the form of content analysis methods used to disclose PT PG's sustainability report. Content analysis is the analysis of the content of written information or text. Content analysis is a research technique to create inferences by systematically and objectively identifying specific characteristics in a text. The steps in analyzing the data consist of data collection, data reduction, data presentation and drawing conclusions.

4. Discussion Results

PT PG Sustainability Report for 2018-2020 in achieving the SDGs

PT Petrokimia Gresik (PT PG) is one of the companies that makes sustainability reports. The period for issuing the sustainability report is from January 1 to December 31. PT PG implements sustainability report since year 2010 to 2020 on the official website of PT PG which can be accessed by the public.

The theme of PT PG's sustainability report has different themes. In 2018 the theme of the sustainability report had the theme "Building Harmony Towards Agro-Industrial Solutions", in 2019 the theme of the sustainability report was "Towards Excellence and Sustainable Agriculture". In 2020 the theme of the sustainability report was "Growing, Developing, and Benefiting Indonesia". PT PG's sustainability report is intended for stakeholders such as shareholders, employees, the community, the government and other parties who want to know the sustainability performance of PT PG.

PT PG is committed to the success of the 17 goals and 169 targets and Sustainable Development Goals (SDGs) launched by the United Nations through the fulfillment of responsibility for 3 (three) aspects of sustainability, which include economic, social and environmental aspects. The results of the implementation of PT PG's sustainability performance are evaluated to determine the extent to which the company has implemented the SDGs goals and targets in the last three years, namely 2018-2020. The following is a table of PT PG's sustainability performance in order to contribute to the SDGs for the 2018-2020 period.

Table 4.1: Percentage of Disclosure of PT PG's Overall Sustainability Performance in Contributing to the SDGs for the 2018-2020 Period

No	Goals of the SDGs	Maximum Percentage Weight (%)	PT PG Contribution Percentage (%)		
			2018	2019	2020
1.	End poverty	4,14%	1,78%	1,78%	1,78%
2.	End hunger	4,73%	2,96%	2,96%	3,55%
3.	Ensuring a healthy life and well-being	7,69%	2,37%	1,78%	2,37%
4.	Education and training	5,92%	1,78%	2,37%	1,78%
5.	Gender equality	5,33%	1,18%	1,18%	1,78%
6.	Availability of clean water and sanitation	4,73%	2,96%	2,37%	1,78%
7.	Affordable energy access	2,96%	1,18%	1,18%	1,18%
8.	Economic growth and decent work	7,10%	3,55%	3,55%	3,55%
9.	Infrastructure, industrialization and innovation development	4,73%	1,77%	1,78%	1,78%
10.	Reducing inequality within and between countries	5,92%	1,78%	1,78%	1,78%
11.	Inclusive urban and residential development	5,92%	0,59%	0,59%	1,18%
12.	Ensure sustainable consumption and production patterns	6,51%	2,96%	2,96%	2,96%
13.	Handling climate change	2,96%	1,18%	1,18%	1,18%
14.	Protecting the marine ecosystem	5,92%	0,59%	0,59%	0,59%
15.	Protecting terrestrial ecosystems	7,10%	0,59%	0,59%	0,59%
16.	Peace, justice and strong institutions	7,10%	3,55%	3,55%	3,55%
17.	Strengthening implementation measures and revitalizing sustainable partnerships	11,24%	1,18%	1,18%	2,37%
	Total	100%	31,95%	31,36%	33,73%

Source: Processed secondary data, 2022

Based on the table above, PT PG's sustainability performance in achieving the SDGs is quite stable from year to year for the last 3 (three) years. This shows that PT PG is committed to contributing to the SDGs program consistently. The contribution represents 17 goals and 169 targets of the SDGs program launched by the United Nations.

In 2018, PT PG's sustainability performance succeeded in achieving the SDGs of 31.95%. The contribution represents 17 SDGs goals and 54 targets from 169 targets and includes all disclosures of PT PG's sustainability report for the 2018 period. Each percentage of SDGs 1 to SDGs 17 can be seen in the table above.

In 2019, PT PG's contribution decreased by 0.58% to 31.36%. The decrease in contribution occurred because PT PG in disclosing the 3rd (third) SDGs and the 6th (six) goals compared to 2018

experienced a decrease. In the 2019 sustainability report, there is no HIV-AIDS prevention and control program in the workplace and the implementation of goal 6 (six) there is no reported community empowerment program local communities in improving sanitation, causing a decrease in percentage in 2019. But the contribution of PT PG an increase compared to the previous year in the 4th (fourth) SDGs goal because PT PG organized a gebyar peduli program for Children with Special Needs (ABK) and persons with Disabilities in accordance with one of the targets of the 4th (fourth) SDGs goal.

In 2019, apart from the SDGs 3 (three), 6 (six), and 4 (four) SDGs from the previous year, pt PG's contribution from the previous year did not increase and decrease. This can be interpreted to mean that the previous year's programs were mostly the same as in 2019, it's just that there were some programs that experienced additions but did not increase the percentage because the number of target implementations was the same as the previous year.

In 2020, PT PG's contribution increased by 2.37% to 33.73%. The increase in contribution occurred because in the 2020 sustainability report there were several new targets from the 17 SDGs objectives revealed by PT PG, including the 2nd (two) SDGs goal in the 2nd target (two) and the 5th (five) SDGs goal 4 (four) target implemented through the sekar mamamia program (mama cadre school and petrochemical youth). However, in 2020 there was also a disclosure of the SDGs objectives that have decreased, including in the 4th SDGs (four) target 5 (five), the company did not report on concern for Children with Special Needs (ABK) and Persons with Disabilities. In 2020, apart from the 2nd (two), 3 (three), 4 (four), 5 (five), 6 (six), 11, and 17 SDGs, pt PG's contribution from the previous year did not increase and decrease.

The evaluation of PT PG's sustainability report is the need for consistency in reporting sustainability reports every year, because some programs are reported in the reporting year but the following year are not reported. However, the programs that have been carried out and reported are very beneficial for stakeholders, especially the surrounding community.

Analysis of PT PG's Sustainability Report Based on GRI Standards 2016

PT PG applies the triple bottom line concept where the company does not only seek profit (profit), but also the welfare of the community (people) and protect the environment (planet). In preparing the sustainability report, PT PG uses the established guidelines, namely the 2016 GRI Standard. The GRI standard is divided into two disclosures, i.e. general disclosure standards with series 100 and specific topic disclosure standards consisting of economics (series 200), environment (series 300), and social (series 400). From the two disclosure groups, an in-depth analysis will be carried out through PT PG's sustainability report for 2018-2020. The following is a table of the results of PT PG's sustainability report for the 2018-2020 period based on the 2016 GRI standard:

Table 4. 2 Table of Pt PG Sustainability Report Results for the 2018-2020 Period Based on 2016 GRI Standards

2016 GRI Disclosures	2016 GRI Disclosure Max Value	Maximum Disclosure Score (PM*2)	Total Score Total Disclosure (PM*2)		
			2018	2019	2020
General	56	112	79	84	104
Economy	38	76	51	51	61
Environment	56	112	75	77	102

Social	97	194	170	152	181
Total Disclosure	247	494	375	364	448
Percentage of Disclosure (%)	100%	100%	75,91%	73,68%	90,68%

Source: Processed secondary data, 2022

Based on the results of the table above, the sustainability performance reporting of PT Petrokimia Gresik is reflected in PT PG's sustainability report for the period 2018 to 2020 based on the 2016 GRI standard. In 2018, the suitability of the implementation of PT PG's overall sustainability performance got a percentage result of 75.91% which is classified as Partially Applied (range 41%-75%). In 2019, the suitability of the implementation of PT PG's sustainability performance as a whole received a percentage result of 73.68% which is classified as Partially Applied (range 41%-75%). In 2020, the suitability of the implementation of PT PG's sustainability performance as a whole received a percentage result of 90.68% which is classified as Well Applied (range 41%-75%).

General Disclosure Standards (Series 100)

The general disclosure standard (series 100) is a standard used to report coincidental information about companies and sustainability reporting practices. General disclosures consist of profiles, strategies, ethics, and integrity, governance, stakeholder engagement practices, and corporate reporting practices.

The general disclosure consists of 56 sub-chapters of which each sub-chapter has a maximum score of 2 so that the maximum total score for the general disclosure is 112 points. The total general disclosure score after multiplication 2 in 2018 was 79 points, in 2019 it was 84 points, and in 2020 it was 104 points.

Based on the description described above, the researcher concluded that during 2018-2020 PT PG had reported sustainability reports on the general disclosure standard (series 100) well in accordance with the 2016 GRI standards and annually experienced an increase in scores. However, there are some items that are still unreported and there are some items that are still incomplete so PT PG needs to explain in more detail.

Disclosure of Specific Topics

The specific standar disclosure is one of the disclosures of the 2016 GRI standard which consists of economic (series 200), environmental (series 300), and social (series 400) topics. Series 200, 300, and 400 used to disclose information including company impacts related to economic, environmental, and social topics. In disclosing specific topics, each topic-specific standard is equipped with a management approach. The purpose of the management approach is the approach used to report information about how an organization manages specific topics and material topics contained in sustainability reports.

a. Economics-Specific Topic Standard Disclosures (Series 200)

The first topic-specific disclosure in the 2016 GRI standard is economics (series 200). Specific economic topics (200) are divided into 7 (seven) sections, namely disclosing information related to the company's economic performance (201), market presence (202), indirect economic impacts (203), procurement practices (204), anti-corruption (205), anti-competitive behavior (206), and taxes (207).

Based on table 4.2 above, the researcher concludes that during 2018-2020 PT PG has reported the sustainability report on the standard disclosure of specific economic topics (series 200) well in accordance with the 2016 GRI standard. , so it can be seen in table 4.2 that 2018 and 2019 had the same total score of 51 points, and an increase in the score to 61 points in 2020. However, there are several items that have not been reported and some items are still incomplete so that PT PG needs to explain in more detail.

b. Environmentally Specific Topic Standard Disclosures (Series 300)

The second topic-specific disclosure in the 2016 GRI standard is the environmental field (series 300). Environmental-specific topics (300) are divided into 8 (eight) sections, namely disclose information related to materials (301), energy (302), water & effluent (303), biodiversity (304), emissions (305), wastewater (effluent) and waste (306), environmental compliance (307), and assessment supplier environment (308).

Based on table 4.2 above, the researcher concludes that during 2018-2020 PT PG has reported the sustainability report on environmental-specific topic disclosure standards (series 300) properly in accordance with the 2016 GRI standards. PT PG is trying to improve so that disclosure in sustainability reports does not decrease score, so it can be seen in table 4.2 that in 2018-2020 there was an increase. However, there are some items that have not been reported and there are some items that are still incomplete so that PT PG needs to explain in more detail.

c. Social Specific Topic Standard Disclosures (Series 400)

The third topic-specific disclosure in the 2016 GRI standards is the social field (series 400). Social specific topics (400) are divided into 19 sections, namely disclosing information related to employment (401), labor relations or management (402), occupational health and safety (403), training and education (404), diversity and employment opportunities (405), non-discrimination (406), freedom of association and collective bargaining (407), child labor (408), forced or compulsory labor (409), security practices (410), rights of indigenous peoples (411), human rights assessment (412), local communities (413), supplier social assessment (414), public policy (415), customer health & wellness (416), marketing & labeling (417), customer privacy (418), and socioeconomic compliance (419).

Based on table 4.2 above, the researcher concludes that during 2018-2020 PT PG has reported the sustainability report on the social-specific topic disclosure standard (series 400) well in accordance with the 2016 GRI standard. the safety practices chapter (410) and the public policy chapter (415) are not reported in the 2019 PT PG sustainability report so PT PG needs to explain in more detail.

Relation of Results & Discussion with The Theoretical Basis Used'

The PT PG Sustainability Report for the 2018-2020 period reports on customer satisfaction and environmental satisfaction where this is in accordance with the GRI 2016 standard disclosures. In the last 3 (three) years, namely the 2018-2020 period, the scores obtained each year have increased. Thus, based on the customer satisfaction index and environmental satisfaction, PT PG has carried out CSR activities based on legitimacy theory. This legitimacy is in accordance with the statement from Dowling and Pfeffer (1975) that PT PG received legitimacy support, namely (1) the company's activities were in accordance with community support which showed "very satisfied" with PT PG which based on the results of the environmental satisfaction survey for the 2018-2020 period experienced an increase. scores annually, (2)

reporting on company activities has reflected social values in accordance with PT PG's CSR activities in the social sector.

In business continuity, PT PG involves stakeholders, either directly or indirectly. Stakeholders are also one of the factors that determine the company's success in creating sustainable value and supporting the SDGs so it is necessary to maintain harmony and synergy while preventing conflicts of understanding through maintaining good communication. With the involvement of stakeholders, this reflects that PT PG is in accordance with the stakeholder theory.

CONCLUSIONS AND SUGGESTIONS

Conclusion

The results obtained in this study are the results of the implementation and evaluation of the CSR program for the achievement of SDGs at PT PG in the 2018-2020 sustainability report that for 3 (three) years The last one has carried out CSR activities which are reported through the PT PG sustainability report. In 2018 to 2019 the percentage of PT PG's contribution to sustainability performance has decreased, which is due to programs that are not reported as in 2018. In 2019 to 2020 the percentage of PT PG's contribution has increased due to several programs added in accordance with the SDGs.

CSR evaluation in PT PG's sustainability report is the need for consistency in reporting sustainability reports every year, because several programs are reported in the reporting year but the following year is not reported. In addition, PT PG's SDGs achievement through stakeholder involvement is in accordance with stakeholder theory.

Based on the 2016 Global Reporting Initiative (GRI) Standards, the results of the implementation of PT Petrokimia Gresik's CSR program in the 2018-2020 sustainability report that PT PG in the last 3 (three) years has used the 2016 GRI Standards in the economic, environmental and social sectors. The results obtained for the last 3 (three) years have decreased from 2018 to 2019, and increased from 2019 to 2020. In addition, the existence of an index of customer satisfaction and environmental satisfaction proves that PT PG is supported by the surrounding community in accordance with the legitimacy theory.

Suggestion

After conducting the analysis conducted by the researcher, the researcher has several suggestions for the company and for the next researcher who will conduct similar research, namely:

1. For Companies

PT Petrokimia Gresik in terms of disclosure of sustainability reports to achieve the SDGs has been quite good from year to year. However, it would be better if the company was more thorough and consistent in disclosing the targets achieved from the SDGs goals. Due to some programs reported in the reporting period, are not reported in the year of the next reporting period. However, the programs that have been carried out and reported are very beneficial for the stakeholders, especially the surrounding community.

In addition, PT Petrokimia Gresik should improve the disclosure of the 2016 GRI standard, both general disclosure and disclosure of specific topics supported by more detailed data in the sustainability

report so that it can make it easier for readers and future researchers to analyze the company's sustainability performance.

2. For Further Researchers

Further research can continue this research or conduct similar research by correcting all the limitations of the study so that it can produce more perfect research. Future research is expected not only to use secondary data in the form of sustainability reports, but can conduct research with additional data obtained directly (primary data) such as interviews, observations or surveys so that they can make a more perfect analysis because it can make comparisons between disclosures in sustainability reports. with the reality on the ground.

Research Limitations

This research is subjective in the disclosure of SDGs which is carried out based on the researcher's point of view using supporting theory. This is because there are no standard provisions in disclosing so that assessments with the same topic can be different for each researcher. In addition, in the 2016 GRI standard index there are still several items that have not been disclosed and some items whose disclosures have not been based on detailed data in the PT PG report for the 2018-2020 period, thus affecting the results of the study.

This study uses secondary data, which means that researchers do not conduct research directly on the object of research, so the information obtained only comes from the sustainability report of PT PG.

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