Sustainable development goal disclosures: Do they support responsible consumption and production?

Juniati Gunawan [a], [*], Paulina Permatasari [b], Carol Tilt [c]

[a] Trisakti University, Jakarta, Indonesia
[b] Parahyangan University, Bandung, Indonesia
[c] University of South Australia, Adelaide, Australia

ABSTRACT

Corporate social responsibility (CSR) is one of the tools used to achieve sustainable development goals (SDGs). The purpose of this paper is to examine whether CSR activities in Indonesian companies support and align to the SDGs, especially in achieving the goal of responsible consumption and production. The data was collected from 453 annual reports and 44 sustainability reports of Indonesian listed companies from 2014 until 2016. The total data observation was from 585 reports.

Content analysis was applied to examine the disclosures in both the annual and sustainability reports. Firstly, the analysis targeted sustainability reports. However, due to the limited number of sustainability reports, annual reports were also analyzed for the most recent year when this study was undertaken, which was 2016. The 2016 annual report content analysis shows that Indonesian companies tend to support the achievement of (1) sustainable cities and communities, (2) good health and well-being, (3) decent work and economic growth, (4) responsible consumption and production, and (5) quality education. The content analysis results for the 2014—2016 sustainability reports were found to be similar to the annual report analysis, albeit in a different order: (1) good health and well-being, (2) quality education, (3) sustainable cities and communities, (4) decent work and economic growth, and (5) responsible consumption and production. In short, based on both the annual and sustainability reports, Indonesian companies are likely to support these five SDG priorities. SDG goals are expected to be in line with the country's commitment. However the support from the companies is not yet aligned to the SDG priorities selected in Indonesia. The results from this analysis can be used to encourage the Government to socialize and provide an understanding of SDGs and the country's commitment to Indonesian companies.

In addition, this study can be used to draw useful perspectives, not only for the Indonesian Government, but also for the other 193 countries that have adopted the SDGs. The results should encourage companies to implement business activities, in particular CSR activities that incorporate the SDG priority development targets. Also, this study can be a platform to provide a comprehensive picture to support SDGs, particularly in achieving the targets for responsible consumption and production. Other countries are expected to start examining their business activities, including CSR programs, in order to support and align with the country's SDG targets. This evaluation is important, as the SDG initiative will soon be reaching the first one third of the 2030 target implementation timeframe, so time cannot be wasted.

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1. Introduction

Across the world the level of country development varies significantly. Some countries are highly developed, while others lag far behind. This development issue implicitly tells us that not all of the people around the world have similar living conditions. Some living in highly developed countries may enjoy a good life, while others who live in low and medium developed countries still have to struggle with an unfavorable life style. In addition to poverty, there are also other crucial global issues being faced currently, including environmental degradation, extinction of several floras and faunas, human rights, migration and refugees, and gender equality. All of these problems are caused by irresponsible

consumption and production.

To reduce this inequality among countries and to improve the quality of life, in 2015, the United Nations introduced a new series of goals called 'Sustainable Development Goals' (SDGs) made up of 17 goals and 169 associated targets to be achieved over the next 15-year period starting from 2016 until 2030. In order to support the accomplishment of the SDGs, cross-disciplinary cooperation with other parties is required as the goals involve all aspects of human endeavor (Zapatrina, 2016). In this situation, corporations play a significant role to support the achievement of the goals as they undertake many business activities that involve and contribute to a country's standard of living. Hence, there is a major opportunity for corporations to assist governments in achieving the SDGs through their business activities, particularly through corporate social responsibility (CSR) activities (Palmer and Flanagan, 2016).

Some CSR studies have addressed the question of why CSR is crucial, and how CSR activities can benefit the corporations and their stakeholders. Zhao et al. (2012) suggested a framework for CSR indicators in construction enterprises as a way for the enterprises to maintain a positive corporate image, overcome the obstacles associated with integrating sustainability with considerations of business performance and facilitate incorporation of CSR issues into business strategy and management. In another study conducted by Martinez-Conesa et al. (2016), it was discovered that companies who have been most proactive in their CSR activities could also be the best performing companies and showed that CSR initiatives can lead to successful innovation. However, there is still very little information about the relationship between CSR activities and SDGs, especially in Indonesia. As the fourth most populous country in the world with a population of over 261 million people, according to data from Indonesian Statistics Bureau in September 2017, around 10.12% of Indonesia's population lives below the poverty line, and Indonesia is ranked 116 among 189 countries in the human development index for 2018 (UNDP, 2018).[1] This evidence shows that there is a need to seek information about CSR activities in relation with SDGs in Indonesia. Since rapid sustainable development is imperative for Indonesia, knowledge that can help guide the development is needed.

This study is considered as the most comprehensive study in Indonesia that addresses the knowledge gap between the CSR activities and sustainable development goals by analyzing the disclosures in annual and sustainability reports. The CSR activities information disclosed in annual reports were selected as a unit analysis, and were compiled with disclosures in sustainability reports. It is expected that this study will provide an overview of the current Indonesian companies' attention to SDGs through their CSR activities to support the Governments' commitments. Thus, there are two objectives of this paper: (1) To provide the extent of CSR disclosures of companies in Indonesia through their annual reports and sustainability reports to provide evidence whether their support is aligned with targeted SDGs, and (2) To provide CSR information that is linked to each SDG goal to understand what kind of CSR activities have been undertaken. Having understood the CSR activities, both companies and the government can analyze which programs have the potential for collaboration and which programs still need to be improved.

2. Definitions

2.1. Sustainable development

Sustainable development has been the focus of the United

Nations for decades. In 2000, the UN member states created the millennium declaration goals (MDGs) as an ambitious set of international targets for development improvements during the first fifteen years of the new century (Lundine et al., 2013). The eight goals were expected to be achieved by 2015, and were targeted at eradicating areas such as extreme poverty and hunger, improving education for all, gender equality and women empowerment, child mortality, maternal health, HIV/AIDS and other diseases, environmental sustainability and global partnership (Mulky, 2017).

As result, the lives of millions of people had been improved by the end of 2015 through concerted global, regional, national, and local efforts on the MDGs.[2] However, the goals had only been partially achieved (Maurice, 2015). Further analysis of the MDGs implementation contained in the Millennium Development Goals Report in 2015 also showed that the results of the MDGs could not give entire satisfaction in terms of the achievements even though they were still positive (Wysokińska, 2017).

Given that the MDGs ended in 2015, many parties began to argue about the successfulness in achieving the MDGs and started to think about the next development phase. A conference convened in Brussels in 2009 by the Development Studies Association, and a proposal from the President of Brazil, for discussions on sustainable development in around 2007, are believed to be the two stimuli that started the idea of SDGs (Gore, 2015), and this culminated in the Rio + 20 summit in 2012. The Rio summit concluded that clear goals were necessary to make progress on sustainable development and also recommended the establishment of an Open Working Group (OWG) to construct a set of sustainable development goals (SDGs) for consideration and subsequent adoption by the UN General Assembly (Mulky, 2017; Nagan et al., 2017).

In order to achieve the SDGs, sustainable development should combine economic development with social inclusion and environmental sustainability (Sachs, 2015). Even though sustainable development has become a major concern in non-developed countries, the implementation of sustainable development in Indonesia is still ineffective because SDGs implementation focuses on national development. In order to support the achievement of SDG targets in Indonesia, active participation from various parties, including business players is essential (Alisjahbana, 2016).

2.2. Corporate social responsibility

The history of corporate social responsibility becoming a global concern, despite the lack of a generally accepted definition, has been raised for more than 50 years (Carroll and Buchholtz, 2003). Multiple perspectives have been used to explain CSR including the agency theory, institutional theory, legitimacy theory, resource-based view, resource dependence theory and stakeholder theory (Frynas and Yamahaki, 2016). Dahlsrud (2008) conducted an analysis and concluded that the definition of CSR should include five aspects, namely environmental, social, economic, stakeholder, and voluntariness. However, some people usually define CSR as a company's commitment to minimizing or eliminating dangerous effects and maximizing its long-term beneficial impact for society (Mohr et al., 2001). In general, CSR practices are in the form of charitable activities (Behringer and Szegedi, 2016) while only a few companies restructure their business models to adjust the focus of CSR (Rangan et al., 2015).

In this era, we live in a world dealing with issues like climate change, endangered species, financial instability, terrorism, unemployment, fatal diseases, lack of water, malnutrition, poverty,

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and irresponsible consumption and production that lie within society and emerge due to people and organizations (Sarkar and Pingle, 2018). An escalation of serious global issues threatening our world has driven people, including media, to demand more from corporations. In considering this condition, companies are expected to go beyond just their responsibility to shareholders, but must broaden out to relevant stakeholders, by treating the environment properly and not damaging it for the sake of present and future generations. One way to treat the environment properly is to act responsibly when dealing with consumption and production (Welford, 2016).

Hence, companies must conform to the new "triple" bottom line standards (Mulky, 2017). Economic, social and environmental constraints are not simply analytical concepts but represent drivers that a firm can use to align the business model to business strategy (Martinez-Conesa et al., 2016). In other words, long-term business success can only be achieved if a company recognizes the triple bottom line concept as a core value and creates a competitive advantage (Sarkar and Pingle, 2018).

2.3. CSR activities that support the SDGs

In recent years, as the health and survival issues related to environmental pollution have become increasingly prominent, the public has gradually become aware of environmental protection and many non-governmental environmental protection organizations have come into being (Li et al., 2018). Welford (2016) suggested that consumption behaviors are critical in support of environmentally friendly matters as much of the environmental destruction happening due to human's irresponsible consumption. In line with this phenomenon, production processes play a significant role due to the complex production steps, including energy consumption and the subsequent emissions and waste. These production processes, in relation to the environment, should have been considered to support sustainable development.

Mandating CSR through legislation has a cascading effect on companies in initiating the CSR drive (Holtschneider, 2015). Governments in certain countries, such as Indonesia and India keep pushing companies to be actively involved in CSR practices as well as instructing that CSR activities should be undertaken in the areas of poverty, education, health, human rights, environment, social business projects, donations to relief funds managed by the government, employment assistance, and donations to economic and social development projects of the government. Li et al. (2018) found that only when government policies, public and enterprise participation are jointly involved can environmental pollutant emissions be effectively controlled and SDGs be ultimately achieved. A study conducted by Adnan et al. (2018) showed that the quality and quantity of CSR reporting in each country is different and is influenced by cultural influences in the country, and that cultural factors can explain the differences in CSR reporting. On the one hand, companies in most countries have an option to conduct CSR activities. They can also freely choose what type of CSR activities to undertake and how much to spend on such activities. However, society and the company's stakeholders expect the companies to be sensitive to the local needs of the country in which they operate (Mulky, 2017).

Further, This study provide information about which of the goals falls under the responsibility of governments, and which of the goals falls under the shared responsibility by both governments and corporations. This identification is important to seek an understanding of whether what the companies conduct in support of the SDGs is in line with the Government's commitment. The results can be used to develop a work plan, both for the companies and the government, to promote more effective and efficient business activities, especially in undertaking CSR programs.

Table 1 is a summary of learning outcomes from the document issued by the UN entitled "Transforming our world: The 2030 agenda for sustainable development" and a combination of several sources. This Table describes important information to understand the role of governments and companies, which is seldom discussed and often ignored. Having understood each role, it is expected that both governments and companies can play a focused role to enable the achievement of the targeted SDGs.

Indonesia has enacted regulations governing CSR including Law No.40/2007 concerning limited liability companies, and Government Regulation No.47/2012 on corporate social and environmental responsibility of limited liability companies. Activities related to the implementation of these two regulations are covered in the company's annual reports and are accountable to the general meeting of shareholders. Moreover, any company that does not fulfill its environmental social responsibility obligations may be liable to sanctions in accordance with the relevant laws and regulations.

Another regulation Law No.25/2007 relates to investments. This law stipulates that every investor is obliged to carry out environmental and social responsibility. If an investor does not perform its obligations to carry out environmental and social responsibility, they may be subjected to administrative sanctions in the form of written warnings, restrictions on business activities, freezing of business activities and/or investment facilities; or revocation of business activities and/or investment facilities. There is also Law No.32/2009 concerning environmental protection and management. It states that anyone conducting business and/or activities is obliged to: provide correct, accurate, accountable and timely information related to the protection and management of the environment, in order to maintain the environmental sustainability, and to comply with the provisions on the standard environmental quality and/or standard criteria related to environmental damage.

The existence of several regulations in Indonesia related to CSR obligations has pushed companies to start undertaking activities related to social responsibility, even though law enforcement still needs to be imposed. In responding to the several laws, some companies have begun to disclose their CSR activities in their annual and sustainability reports. Having analyzed the CSR content disclosed in both reports, it seems that CSR activities are still lacking in their relation to business strategy and there is an absence of performance measurement. Narrative related to their efforts are disclosed, but the reports rarely include the activities' target, and hence, the disclosures lead to only a simple picture of SDGs rather than the goals, targets, key performance indicators, and strategies. It seems that companies need to gain more of an understanding in mapping SDGs according to the companies' business strategies, including risks and opportunities.

2.4. 'Nawa Cita Program' that supports the SDGs

Despite several regulations and efforts taken for creating a better future, Indonesia still has many issues related to social, economic, and environmental aspects that have not been resolved. In 2014, before the general election, the Indonesian Presidential candidate (later elected as president): Joko Widodo, launched the "Nawa Cita Program" that included nine priority agenda items. This program was proposed to show the priority of the path of change towards political sovereignty in Indonesia, as well as developing Indonesia to be more independent in terms of economic stability, and maintaining the country's specific culture. As the "Nawa Cita Program" was structured based on priorities for various strategic issues in Indonesia, this study has applied the "Nawa Cita Program" as the guideline for research to sort development issues in

Table 1
Roles of governments, corporations, and examples of corporations' activities in achieving the SDGs.

SDG Number	Description	Role		Examples of Corporations' interventions*
		Governments	Corporations	
Goal 1	No Poverty	Primary Responsibility	—	- Supporting movement awareness of illiteracy and importance of education. - Generating livelihood opportunities.
Goal 2	Zero Hunger	Responsibility	Get involved	- Supplying foods for those in need. - Supporting awareness on sustainable food consumption to reduce food waste or food loss. - Sharing knowledge and capacity building on sustainable agriculture and generic diversity.
Goal 3	Good Health and Well-being	Responsibility	Get involved	- Supporting awareness of healthy lifestyle. - Providing educational on handling current disease spreading. - Supporting effective and inclusive national health system. - Providing affordable and accessible healthcare options to communities.
Goal 4	Quality Education	Responsibility	Many opportunities to get involved	- Supporting educational infrastructures for underdeveloped regions. - Providing scholarships for underprivileged children.
Goal 5	Gender Equality	Primary Responsibility	Help supporting	- Providing educational opportunities for girls from low-income communities. - Embedding principles of gender equality in policies and processes. - Promoting local female entrepreneurs as preferred suppliers.
Goal 6	Clean water and sanitation	Responsibility	Help supporting	- Supporting awareness of the importance of clean water and sanitation. - Developing innovative technology, new products for safe drinking water and sanitation. - Constructing water shed/rain water harvesting units both for communities and workplaces. - Distilling rivers and canals in the communities. - Supporting drinking water schemes, building toilets, and improving water management.
Goal 7	Affordable and Clean Energy	Responsibility	Corporations in energy sector can easily help	- Investing in sustainable energy solutions/green power. - Working with suppliers to produce clean energy and to increase their share of renewable energy. - Setting an internal price on carbon to re-direct investments towards renewable energy sources and technologies.
Goal 8	Decent Work and Economic Growth	Primary Responsibility	Help supporting	- Framing policies for fair selection of suppliers. - Providing finance to employees in the workplace or providing guidance on where to go for such services focusing on marginalized groups. - Delivering vocational training programs for marginalized rural youth and matching them with employment opportunities.
Goal 9	Industry, Innovation and Infrastructure	Primary Responsibility	Participate in supporting	- Exploring innovative technology trends in search of a better future. - Performing social, economic, and environmental impact assessments across the whole lifecycle of products and services.
Goal 10	Reduced Inequalities	Primary Responsibility	Pay their workers equally, employ minorities	- Framing a fair wage policy to ensure equal remuneration for male and female workers on equal value in work. - Providing the same employment opportunities for all genders. - Providing internships for ethnic minorities.
Goal 11	Sustainable Cities and Communities	Primary Responsibility	Get involved	- Developing a disaster risk management plan for business models and supply chains. - Developing a safe and low carbon transportation policy for employees, supply chain operations, and other services. - Investing in renewable energy such as: affordable housing, transport, cultural heritage preservation, waste management, and maintaining green public services.
Goal 12	Responsible Consumption and Production	Responsibility	Get involved	- Developing circular models focusing on the use of renewable energy. - Donating unsold companies' products to those in need. - Managing natural resources efficiently, reducing food losses throughout the supply chains, managing chemical wastes in a sound manner, reducing waste generation, and providing information on sustainable lifestyles.
Goal 13	Climate Action	Primary Responsibility	Reduce their own emissions	- Disclosing GHG emission data and material climate risk information through adequate disclosure initiatives. - Investing in early warning technologies and systems and building a response network of stakeholders and communities on climate and natural disaster related impacts. - Monitoring and controlling operations on a continuous basis to reduce carbon footprints.
Goal 14	Life Below Water	Primary Responsibility	Get involved	- Supporting awareness on the importance of water resources, waste collection, re-use and recycling. - Obtaining certifications related to all marine matters or ensuring that suppliers obtain such certifications. - Reducing marine pollution. - Developing marine technologies. - Providing market access to small-scale fisheries.
Goal 15	Life on Land	Primary Responsibility	Get involved	- Supporting awareness on the importance of land protection through promoting sustainable forestry. - Obtaining forest management certifications and certifications on forest products or ensuring that suppliers obtain such certifications. - Assessing soil and land degradation risk to prevent soil contamination from all sources.
Goal 16	Peace, Justice, and Strong Institutions	Primary Responsibility	Get involved	- Implementing due diligence tools related to stakeholders' engagement processes. - Raising awareness of the relevant laws, codes, and regulations among employees through workshops and seminars. - Framing a zero-tolerance policy and approach towards corruption and bribery at top management - Developing leadership skills.
Goal 17	Partnerships for the goals	Primary Responsibility	—	- Participating in multi-stakeholder initiatives. - Helping local businesses and integrating them into global value chains.

Source: Mulky (2017); * Sources: Scott (2015) and Chatterjee et al. (2017).

Table 2
Cross-relationships between 'Nawa Cita program' and the SDGs.

No	Nawa Cita Program[a]	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	Presenting a country that protects all nations and provides security for all citizens.	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
2	Building a clean, effective, democratic and reliable governance.	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Building Indonesia from the periphery by strengthening regions and villages within the framework of a unitary state.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓
4	Strengthening the country's presence in carrying out system reform and a corruption-free, dignified and trusted law enforcement.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Improving the quality of human life in Indonesia.	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Increasing people's productivity and competitiveness in the international market.	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Realizing economic independence by moving strategic sectors in the domestic economy.	✓	✓	✓	✓	✓			✓	✓	✓	✓	✓		✓			
8	Revolutionizing the nation's character.		✓	✓	✓				✓		✓	✓	✓				✓	✓
9	Strengthening diversity and strengthening Indonesian social restoration.	✓	✓		✓	✓		✓	✓	✓	✓				✓		✓	✓
Total		**8**	**8**	**8**	**8**	**8**	**6**	**7**	**8**	**8**	**9**	**8**	**8**	**5**	**7**	**6**	**8**	**8**

Indonesia, connect them with the SDGs, and divide them into three categories as shown in Table 2 .

Table 2 shows the cross-relationships between the 'Nawa Cita Program' and the SDGs that were analyzed against their relevant indicators. The results show that the majority of the 'Nawa Cita Program' activities are in line with supporting the achievement of the SDGs. Thus, it can be concluded that national development priorities in Indonesia directly support the international commitments in achieving SDGs.

According to Wikipedia encyclopedia in 2019, Indonesia has the highest Gross Domestic Product (GDP) in the ASEAN region. However, the issue of 'No Poverty' (**the first SDG goal)** is still emerging. It should be questioned, however, whether GDP per capita is a viable measure for this country as Indonesia has a high inequality in term of income distribution. In other words, there is a gap between statistics and reality as the wealth of the 43,000 richest people in Indonesia (representing 0.02% of the total Indonesian population) equals 25% of Indonesia's GDP. Even though the wealth of the 40 richest people in Indonesia is equivalent to 10.3% of GDP (which is the same amount as the combined wealth of 60 million of the poorest people in Indonesia), these facts indicate a large concentration of wealth in a small elite group.[4] If we use GDP as a measurement, according to Focus Economics, Indonesia will rank 92nd among 126 countries (sorted from largest to smallest) based on projected GDP per capita in 2018.[5] However, Indonesia will move up to 88th out of 126 based on projected GDP per capita in 2022. Notwithstanding this rise, the results remain low. In addition, the Indonesian Statistics Bureau (BPS) recorded the poverty depth index and poverty severity index in Indonesia increased by 1.83 and 0.48 respectively in March 2017. The number of poor people in the first quarter of 2017 was 27.77 million people or 10.64%.[6]

'Zero Hunger' is the **second SDG goal**. The Global Hunger Index (GHI) is a peer-reviewed tool designed to measure and track hunger comprehensively at global, regional and country levels. The goal of GHI is to trigger action to reduce hunger worldwide. The GHI score in Indonesia continued increasing to a serious level in 2017. According to Global Hunger Index Org, Indonesia ranked 73rd among 119 qualifying countries with a score of 21.9 which can be classified as at a serious level.[7] This fact shows that hunger problem in Indonesia is very serious. In addition, Indonesia also has a high number of malnutrition and underweight under-five cases compared to other ASEAN countries.

'Good Health and Well-being' is the **third SDG goal**. Indonesia's crude mortality rate is still quite high compared to other ASEAN countries. According to the World Population Review, Indonesia's death rate ranked 106th among 201 countries with a score of 7.184.[8] The crude death rate is the total number of deaths regardless of the cause and age group per 1,000 people in the same year.[9] The higher score indicates that the mortality level is high and can be classified as a serious problem. The health level of each country can also be measured through maternal mortality due to pregnancy and childbirth. Based on the population census in 2015, maternal mortality in Indonesia was still high at 305 per 100,000 live births[10].

'Quality Education' is the **fourth SDG goal.** The existing educational infrastructure in Indonesia is still inadequate. There is a wide gap in the quality of classrooms between the western part and eastern part of Indonesia. The percentage of good classrooms in Papua, Maluku and Nusa Tenggara is very low (below 35%), indicating that more than 65% of classrooms are in a bad condition. It also shows that the development of educational infrastructure in Indonesia is still not well distributed. Of the educational institutions in the eastern part of Indonesia, 75% do not have laboratories and 34% do not have libraries.[11] Meanwhile, according to UNICEF (2016), 2.5 million Indonesian children do not attend further education. This number comprises 600 thousand primary school students and 1.9 million Junior High School students.

'Gender Equality' is the **fifth SDG goal**. According to Country Economy, Indonesia ranks 101th among 158 countries in term of literacy.[12] Women still suffer from inequality in education, social, politics, and economics, simply because the development of gender understanding is still very slow in Indonesia. In education, women are the last to gain access. Male domination of the literacy rate in Indonesia was reported by Kompas on July 29th, 2010. A UNESCO Survey in 2016 discovered that the male literacy rate (97.17%) was far higher than the female literacy rate (93.59%). These facts show that only a few women with access to higher education can find decent work. However, the selection of type of work is still gender-

based. Since women are considered as weak, passive and dependent, they are considered to be suitable for service jobs, such as administration staff, nurses, or shopkeepers. Only a few occupy positions as managers or decision makers.

'Clean Water and Sanitation' is the **sixth SDG goal**. In 2013 only 20% of the Indonesian population had access to clean water, which is mostly in urban areas. Meanwhile, the rest of the Indonesian population still consumes unhealthy water. Other supporting evidence comes from Jim Woodcock, a consultant on water and sanitation issues from the World Bank. His research found that approximately 100,000 infants in Indonesia die due to diarrhea each year, and the second most lethal disease is due to respiratory infections.[13] The main causes are due to the lack of access to clean water and sanitation. The Ministry of Health reported that pollution occurred in 60% of Indonesian rivers, ranging from organic materials to diarrhea-causing bacteria such as Coliform and Fecal Coli. The Word Bank Water Sanitation Program (WSP) in 2013 stated that Indonesia ranked second highest in the world with poor sanitation. The United Nations' data showed that 63 million Indonesian do not have toilets and still defecate carelessly in the rivers, seas, or on the ground every day. It means that every day there are tens of thousands of tons of feces and hundreds of thousands of cubic meters of urine polluting the environment.

'Affordable and Clean Energy' is the **seventh SDG goal**. Indonesia has great potential to develop new and renewable energy such as solar energy, wind, biomass, ocean waves, hydro and geothermal energy. Unfortunately the use of renewable energy in the country is still only around 6.8%. This results in more than 60 million Indonesian children having no access to electricity. This fact was further supported by the survey results conducted by IBEKA that showed residents in about 33,000 villages in Indonesia are still living without access to electricity.[14]

'Decent Work and Economic Growth' is the **eighth SDG goal**. According to the Central Intelligence Agency World Factbook, 2017, Indonesia ranked 82nd among 217 countries in term of unemployment.[15] It should also be noted that Indonesia was ranked third with the highest unemployment rate among ASEAN members in 2015. Based on the ranking, the unemployment rate in Indonesia stood at 6.2%, below the unemployment rates of the Philippines and Brunei Darussalam, which were 6.5% and 6.9% respectively.[16] In addition, Indonesia still has to deal with child labor problems. Of the total number of children between 5 and 17 years old (58.8 million), 4.05 million children (6.9%) belong to working children groups. Meanwhile about 43.3% of those (1.76 million) are considered as child labor. Approximately 50% of working children work at least 21 h per week, while another 25% work at least 12 h per week.[17] This data implies that decent work and economic growth is also a serious concern in Indonesia.

'Industry, Innovation, and Infrastructure' is the **ninth SDG goal**. The 2016 Economic Social Data Publication by Statistics Indonesia showed that more than 10,000 villages in Indonesia were still waiting for road infrastructure improvements. Also there were more than 5,000 villages with road conditions that cannot be passed by four-wheeled vehicles throughout the year. The

Provinces with the largest number of villages in such a condition were Papua and North Sumatra.

'Reduced Inequalities' is the **tenth SDG goal**. The majority of the Indonesia workforce is still dominated by students from Elementary and Junior High School. According to the Minister of Manpower, this equates to 60% of the 125 million workers. This condition is very vulnerable to ethnicity, religion, race issues and radical teaching as people with a lower education level usually have low skills and welfare. Of those included in this group, 7 million people are unemployed, including 4 million workers aged between 15 and 24 years old.[18]

'Sustainable Cities and Communities' is the **eleventh SDG goal**. The Indonesian Statistics Bureau (BPS) stated that Indonesia's economic growth is still uncertain. Data for GDP distribution by island shows that Java contributed around 57.63%, Sumatra contributed 23.77%, Kalimantan 9.3%, Sulawesi 4.7%, and other islands contributed 4.57% to Indonesia's GDP.

"Responsible Consumption and Production" is the **twelfth SDG goal**. This is considered the major goal related to industries to bring about a life-cycle from production to consumption, and from producers to consumers, in the supply chain system. According to the Ministry of Environment and Forestry (KLHK), the average Indonesian population produces about 2.5 L of waste per day or 625 million liters per total population and the amount is increasing. According to data from Jambeck (2015), Indonesia ranks second in the world for plastic waste in the sea reaching 187.2 million tons, after China with 262.9 million tons. KLHK that collects plastic from 100 member stores of the Indonesian Retailers Association (APRINDO) within one year alone has accumulated 10.95 million pieces of plastic bag waste. This amount of plastic could cover an area of 65.7 ha or nearly 60 football fields.

'Climate Action' is the **thirteenth SDG goal**. The Food and Agriculture Organization (FAO) of the United Nations, through its Global Forest Resources Assessment (FRA), has released data showing that Indonesia ranks as the world's second highest for deforestation after Brazil. Every year, Indonesia loses 684,000 ha of forests due to illegal logging, forest fires, forest encroachment, and forest conversion. According to the report, forest destruction in Indonesia has reached 450,000 ha per year. This quite apprehensive problem may trigger another danger such as global warming.

'Life below Water' is the **fourteenth SDG goal**. The Fish Quarantine and Inspection Agency (BKIPM) stated that the damage to the underwater coral reefs from Sabang to Merauke has already reached around 46%. It should be noted that coral reef destruction is not only caused by natural factors, but also human actions, such as fish bombing and coral smuggling activities.

'Life on Land' is the **fifteenth SDG goal**. This goal is important as it directly relates to human's quality of life and includes many other environmental issues. Air pollution is considered one of the biggest killers reaching around 6 million people per year. The Guardian reported that in Indonesia the death toll from air pollution is 61 thousand people, or an average of 25 people killed per 100 thousand of the population. The World Bank also includes Jakarta as one of the most polluted cities along with Beijing, New Delhi and Mexico City. Similarly, there is also data presented by the Indonesian National Institute of Aeronautics and Space (LAPAN) through an Air Pollution and Ozone Assessment that showed the West Java Province ranked first in the national air pollution list of Indonesia. Vehicle emissions appear to be the highest contributor of air pollution in Indonesia, at about 85%, and it is highly affected by the rapid growth of vehicle ownership. Most of these motorized

[13] Source: https://www.kompasiana.com/chikitawidhaswara/permasalahan-dan-solusi-tentang-krisis-air-bersih-di-indonesia_54f91d26a33311f1068b46f0.

[14] Source: https://ekbis.sindonews.com/read/1115774/34/penggunaan-energi-terbarukan-di-indonesia-hanya-68-1465596213.

[15] Source: https://www.cia.gov/library/publications/the-world-factbook/rankorder/2129rank.html.

[16] Source: https://databoks.katadata.co.id/datapublish/2016/11/23/pengangguran-indonesia-tertinggi-3-di-asean.

[17] Source: http://www.ilo.org/jakarta/info/public/pr/WCMS_122351/lang–en/index.htm.

[18] Source: https://finance.detik.com/berita-ekonomi-bisnis/d-3403394/60-lulusan-sd-dan-smp-angkatan-kerja-di-ri-rentan-isu-sara.

vehicles release harmful and unfiltered exhaust emissions, either due to poor vehicle maintenance or low quality fuel, such as those containing lead. Also, forest fires and industries play a significant role in polluting the air.

'Peace, Justice, and Strong Institutions' is the **sixteenth SDG goal.** This goal relates to social issues. The Chairman of the Corruption Eradication Commission stated that currently, Indonesia's corruption perception index (CPI) ranked 3rd in ASEAN in terms of the corruption rate. In a survey was conducted by Transparency International (TI), Indonesia ranked 96th among 180 countries in 2017 with a CPI score of 37 out of a maximum score of 100. The trend of corruption in Indonesia continues to increase. In 2014 there were 20 cases of bribery, rising to 38 cases in 2015, and 79 cases in 2016. By the end of September 2017 the number had reached 55 bribery cases.[19] The rising number of cases occurring indicates that this issue is a serious problem in Indonesia.

'Partnerships for the goals' is the **Seventeenth SDG goal** Currently the progress for each SDGs programs in Indonesia has been tracked by a dashboard created by Pulse Lab in consultation with Ministry of National Development Planning (BAPPENAS). This tool helps to visualize the SDGs' progress in Indonesia and provides information regarding the goals. The monitoring feature of the dashboard enables policy makers to evaluate and identify patterns of achievement of the SDGs across the country[20]. The Indonesian ministry of finance recently also launched an integrated platform to fund projects for the achievement of SDGs called SDG Indonesia One (SIO). Climate Policy Initiative and several other partnerships united to support to implement the platform.[21] These initiatives show that Indonesia has just started forming partnerships to achieve the SDGs even though it was found that only a small number of partnerships have currently been created, there is strong evidence that the number is growing.

3. Research methodology

This study employs qualitative and explorative research and uses the SDGs goals as the disclosure checklist and content analysis as the method. The period 2014 to 2016 was selected for analysis of sustainability reports. The 2016 annual reports were also added as it was the most current year that the annual reports were published at the time the study was undertaken. Adding one year of annual reports for 453 listed companies was considered enough as the majority of the annual report information is similar each year. Hence, for the purpose of this study, which is to investigate the disclosed information of SDGs in sustainability and annual reports, a sample was selected that totaled 585 units of analysis (44 sustainability reports each year from 2014 to 2016 and 453 annual reports in 2016). This was considered acceptable in terms of quantity and quality.

The SDG checklist was used as a guideline to analyze whether the sustainability reports and annual reports in Indonesia were being used to communicate the companies' efforts and activities in support and alignment with the SDGs targeted by the Government. Content analysis has been used in many previous CSR research (i.e. Basil and Erlandson, 2008; Wanderley et al., 2008; Ozdora-Aksak and Atakan-Duman, 2016). Content analysis is considered one of the most favorable methods to examine disclosures in many

reports, including sustainability and annual reports. In this study, the content analysis was conducted by analyzing mainly sustainability reports from 2014 to 2016 (three years consecutive period) and the 2016 annual reports were added to provide a more comprehensive analysis, considering that many companies have not yet published sustainability reports.

According to Neuman (2007), content analysis is a technique for gathering and analyzing the content of documentation. The content refers to words, meanings, pictures, symbols, ideas, themes, or messages that can be communicated. Content analysis is a research method that 'seeks to arrive at an objective, systematic and quantitative description' of the content of a communication (Berelson, 1952). Content analysis involves selecting samples of communication, coding the samples into pre-selected code categories, quantifying the data in each category and drawing inferences and conclusions.

The content analysis was conducted by three coders to reduce subjectivity and minimize different interpretations. Each coder firstly read the company's sustainability and annual reports to understand the types of information disclosed in both of the reports. If the disclosures aligned with one of the SDGs, a '1' (one) was marked in that goal category, or otherwise 0 (zero). Following this stage, the total disclosed information was analyzed by each coder. If the total results show a significant score difference, there was a review between the three coders, then the results were used to amend the coding in order to obtain reliable total scores. If the results between coders did not show any significant score difference, the scores from the three coders were recorded based on the discussion (Gunawan et al., 2009). This process is expected to increase the reliability of scores applied to disclosed information from both sustainability and annual reports (Gunawan et al., 2009; Krippendorff, 2004).

Besides content analysis of sustainability and annual reports, this study also explored those business and CSR activities that were in accordance with the SDGs. The explorations were conducted by understanding the disclosures and match their meaning with the SDGs. The results were used to understand the type of business and CSR activities conducted by Indonesian companies in addressing the SDGs. Another evaluation was undertaken to see the relevance of the SDGs to the 'Nawa Cita Program' as a national development agenda. This evaluation was undertaken by identifying each SDGs' indicators, then referring the indicator with the purpose of 'Nawa Cita Program'. The results show that at the national level, all development in Indonesia has directly supported the international agenda and, hence, other countries may also develop a national agenda that is automatically in line with the SDGs so that the commitment in targeting the goals can be achieved.

4. Results & discussion

After conducting content analysis, this study attempted to analyze the total scores in line with each priority issue in SDGs.

4.1. CSR Activities that support the SDGs

Table 3 shows the CSR activities that support the SDGs, grouped by the immediate and long-term activities, mainly related to activities in the form of assistance for communities. This table shows that CSR activities of Indonesian companies seem to be trying to achieve almost all the SDGs. The information disclosed in both the annual and sustainability reports is not significantly different. These disclosures may inform us that information about SDGs can be found both in annual and sustainability reports. It seems that the information is also replicated in both reports.

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[19] Source: https://nasional.tempo.co/read/1041232/kpk-indeks-persepsi-korupsi-indonesia-peringkat-ketiga-se-asean.

[20] Source: https://medium.com/pulse-lab-jakarta/indonesian-government-develops-a-monitoring-dashboard-for-the-sdgs-fb17ebf59d05.

[21] Source: https://climatepolicyinitiative.org/event/cpi-becomes-a-partner-to-sdg-indonesia-one/.

Table 3
CSR activities that support the SDGs.

SDG Number	Description	Immediate Assistance	Long-term Assistance
Goal 1	No Poverty	- Additional honorarium for teachers in villages. - Creating bazaars for cheap groceries. - Donations to the poor and the orphans. - Distribution of basic necessities on a regular basis. - Employment opportunities for local communities. - Providing seeds for local communities. - Social assistance/Partnership program with communities on a regular basis. - Social assistance for natural disasters.	- Supporting infrastructure and housing construction and renovation for the poor. - Microfinance/Small and Medium Enterprises (UMKM) programs.
Goal 2	Zero Hunger	- Creating cheap markets. - Distribution of free company products, livestock or sacrificial meat to the poor. - Nutrition improvement programs for toddlers.	- Nutritious food processing training for women.
Goal 3	Good Health and Well-being	- Holding campaigns or events for health activities (such as: regular blood donation events, elderly gymnastic activities, fogging, donating prosthetic limbs, donating glasses, cooking competitions for children, shelter for cancer children). - Holding health care events (such as: free medical check-ups, treatment, surgeries, counseling, giving nutritional foods for toddlers). - Measuring health and safety of workplaces on a regular basis. - Providing employees with natural disaster simulations. - Providing trash banks and garbage trucks. - Requiring all employees to follow BPJS program (Health and Employment). - Social assistance in the form of mass circumcisions. - Supporting maternal health. - Providing protective equipment for work (APD). - Providing hearses, ambulances, and mobile health services.	- Applying the 5R Program (simple, neat, clean, maintain, diligent) in workplaces. - Implementing Health and Safety Management (SMK3). - Support funds for construction and improvement of health facilities (including development of human resources). - 'Physicians for little children' training. - 'First aid to accident victims' training.
Goal 4	Quality education	- Assisting with data for students' final projects. - Supporting educational or cultural events (such as: herbal plants, junk banks, environmental literation, financial literation, workshops, competitions). - Providing research grants. - Scholarships for students. - Providing After School Programs (ASP). - Supporting public libraries. - Supporting school needs for children.	- Creating foundations. - Implementing study groups. - Renovating school buildings and supporting educational facilities and mandatory school programs, smart homes and mobile schools.
Goal 5	Gender Equality	- Providing equal opportunities for recruitment and career paths both for men and women.	- Women's empowerment through health and financial education.
Goal 6	Clean Water and sanitation	- Creating Biopori Holes. - Distributing clean water. - Measuring water pollution on a regular basis. - Support funds for community service river cleansing. - Supporting efficiency of water use program policies.	- Conservation of rainwater utilization and construction of absorption wells. - Development of sea water reverse osmosis systems.
Goal 7	Affordable and Clean Energy	- Energy saving policy-making (such as: regular monitoring of energy use). - Holding energy-awareness events (such as: workshops). - Replacing conventional lamps with LED lights.	- Utilizing potential renewable energy (such as: turbine ventilators, biogas rather than coal).
Goal 8	Decent Work and Economic Growth	- Employee policies related with efforts to reduce turnover. - Providing employees with study rooms. - Giving opportunities to employees for continued education.	- Training, development and empowerment of local communities for entrepreneurship. - Empowerment of local communities.
Goal 9	Industry, Innovation and Infrastructure	- Regular inspections of emergency response facilities and fire facilities.	- Donating for construction and renovation of public facilities. - Supporting green office operations (such as: supporting online documents rather than paper, reverse paper use policy, using environmentally friendly machinery and buildings).
Goal 10	Reduced Inequalities	- Fair remuneration for employees. - Giving equal opportunities for employees to achieve the highest level position in work.	—
Goal 11	Sustainable Cities and Communities	- Providing public road access for local communities. - Smoking area management.	- Constructing open public rooms for kids. - Continuing the development of village tourism programs. - Supporting construction and renovation of public facilities and green concept (such as: city parks, ecotourism mangrove). - Noise management. - Utilization of second-hand things.
Goal 12	Responsible Consumption and Production	- Consumer complaint services - Having waste management policies (such as: zero waste principle). - Prioritizing consultations with stakeholders. - Publishing product specification guidebook for customers. - Registering all company product in Governmental Agency of Drug and Food Control (BPOM). - Reviewing environment quality and implementation of environmental impact analysis on a regular basis.	- Control of air pollution. - Implementation of reforestation program. - Implementation of 3R principle (reduce, reuse, recycle). - Implementation of quality control and quality assurance procedure (including high standards of production). - Land clearing and reclamation of ex-mining land according to the applicable regulations.

Table 3 (*continued*)

| SDG Number	Description	Immediate Assistance	Long-term Assistance
Goal 13	Climate Action	- Assessment of carbon footprint. - Environmental identification aspects. - Replacing window air conditioning (AC) with split AC.	- Ongoing research and development to find effective and efficient management methods. - Emissions management (such as: chimneys, generators and motor vehicles). - Supporting Development of CDM (Clean Development Mechanism) projects. - Implementation of carbon credit program. - Utilization of supercritical boiler technology that produces lower emissions.
Goal 14	Life Below Water	- Conducting marine and cleaning events. - Stocking with fish seeds.	- Cultivation of marine animals and plants (such as: conservation of fish and coral reefs). - Management of domestic wastewater, implementation of leak checking procedures, and routine maintenance for ships.
Goal 15	Life on Land	- Prohibition of underground wells policy.	- Conservation of badlands. - Cultivation of animals and plants on land (or such as vegetation). - Erosion control. - Implementation of natural pest management. - Construction of mud-settling ponds. - Supporting tree/herbal tree planting programs and mangrove forest.
Goal 16	Peace, Justice, and Strong Institutions	- Donating clothes to support peace. - Having a mutual agreement. - Supporting religious events (such as: breaking fast together or Christmas celebrations). - Providing consumers complaint procedures and safety data sheet. - Providing employment in accordance with applicable rules (such as: prohibition of child labor, discriminatory behavior, etc.). - Referring to all applicable laws related to company's business operations (such as: gas emissions testing, reviewing environmental standard, age of vehicles even sustainable and social management).	—
Goal 17	Partnership for The Goals	- Inviting consumers to donate some of their money to the poor.	- Cooperating with suppliers to implement environmental principles awareness. - Cooperating with all stakeholders to achieve sustainable development goals globally.

Source: Authors.

4.2. Total disclosure scores that support the SDGs

Figs. 1–3 show the total scores with linkages to each priority issue for the SDGs, based on the 2016 annual report and 2014 to 2016 sustainability reports.

It can be seen in Fig. 1 that information related to goal **number 11**, namely 'Sustainable Cities and Communities', was the most common goal based on the 2016 annual reports (12.5%). The next
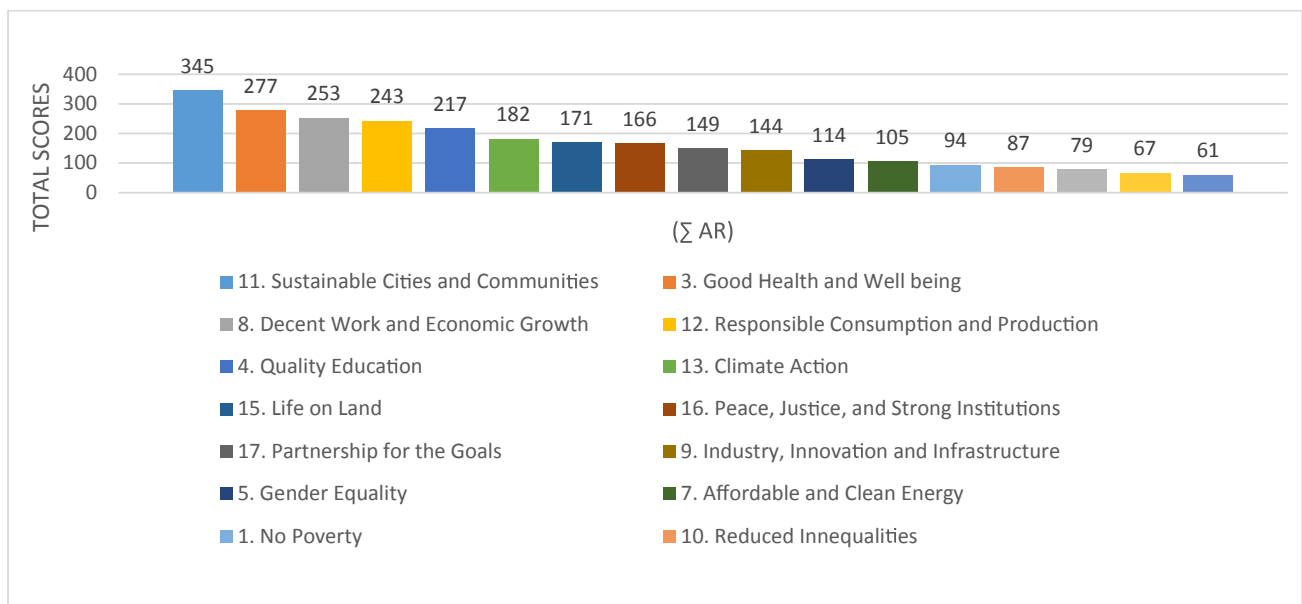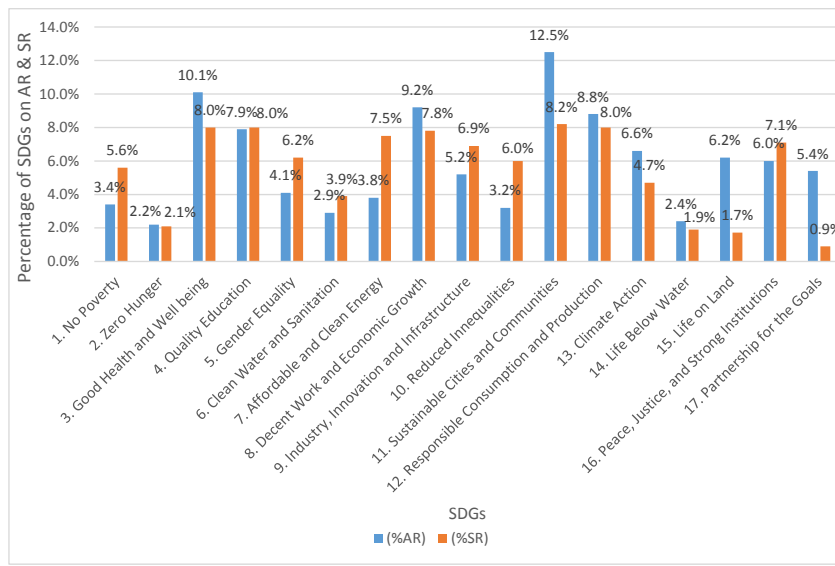

Source: Content Analysis Results

Fig. 1. Ranking SDG disclosures for all companies based on 2016 annual report.
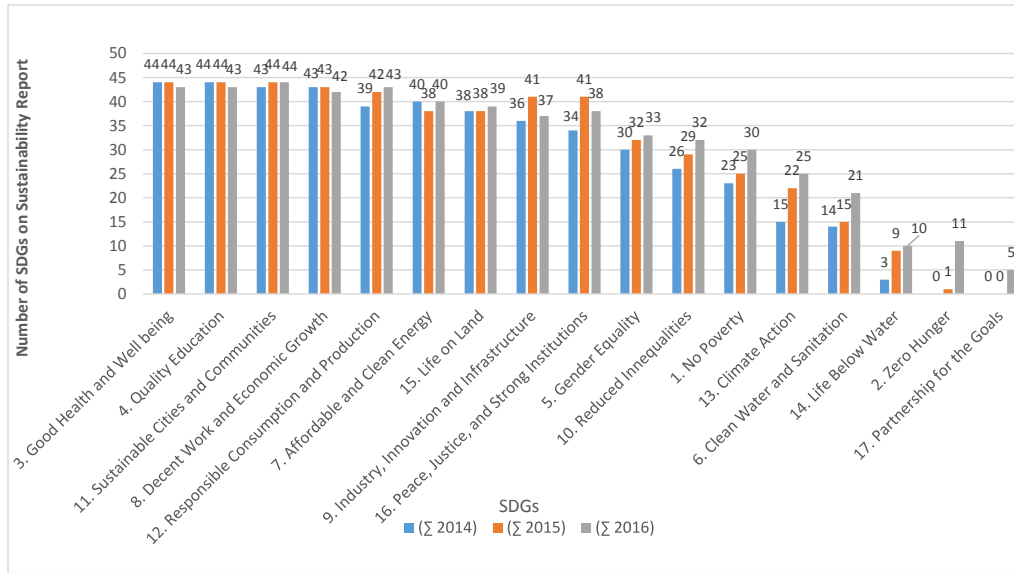
Source: Content Analysis Results

Fig. 2. Total SDG disclosures based on 2014−2016 sustainability reports.

Source: Content Analysis Results

Fig. 3. SDG disclosures between annual and sustainability report.

four most disclosed goals were 'Good Health and Well-being' (**SDG number 3**−10.1%), 'Decent Work and Economic Growth' (**number 8**−9.2%), 'Responsible Consumption and Production' (**number 12-**8.8%) and 'Quality Education' (**number 4**−7.9%).

The result suggests that 'sustainable cities and communities' is the issue most addressed by the companies as many companies are seen to conduct a lot of community activities to fulfill their needs and to help them increase their community welfare. Soobaroyen and Mahadeo (2016) stated that community disclosures in developing countries may show that countries need companies to support the Government in increasing community livelihood. This result may also show that Indonesian companies are making an attempt to 'get involved' in supporting the Government achieving the SDGs, and also 'helping to support' the Government in 'decent

work and economic growth' by providing better jobs, fair labor compensation and practices, as well as a safe and healthy working environment.

Fig. 2 describes the trend of disclosures from the 2014−2016 sustainability reports. Generally, it can be seen that SDG **numbers 1, 2, 5, 6, 10, 11, 12, 13, 14, 15** and **17** show constant increases from year to year. Meanwhile, SDG **numbers 3, 4,** and **8** show small declines, which are not significant. However, SDG **numbers 7, 9,** and **16** fluctuated during the observed years. SDG **numbers 3**, **4,** and **11** were rated as the top three most disclosed by 44 and 43 of the companies, or 100% and 98% of the total companies sampled over the year. On the other side, SDG **numbers 13**, **6**, **14**, **2**, and **17** are the least disclosed SDGs.

Having analyzed both annual and sustainability report

disclosures, it can be seen that Indonesia companies tend to focus their business and CSR activities in support of SDG **number 3** and **number 4,** which are good health and well-being, and quality education. These two goals seem to be selected as the goals are closely related to community problems, especially in developing countries. As Soobaroyen and Mahadeo (2016) noticed, health and education are the two most common areas to be improved for communities. Hence, companies wanting to be seen as responsible while helping their surrounding communities, support education and health improvements. This finding is in line with many community development activities conducted by companies, which mainly provide scholarships, training, and medical services.

Disclosure in annual reports has been found to be higher on average compared to sustainability reports. This finding can be explained as the Financial Service Authority has annual report regulations that detail items that must be followed by all listed companies in Indonesia. On the other hand, there were no Government regulations for sustainability reports until July 2017. Hence, the annual report disclosures are more comprehensive, including when the companies need to show their support for SDGs, compared to the sustainability report disclosures. In addition, the number of companies publishing sustainability reports is far fewer (only 44 companies for the years 2014–2016) compared to the 453 annual reports. However, following a Financial Service Authority regulation no.51/POJK.03/2017 for sustainability reports released on July 2017, publishing sustainability reports by all listed companies in Indonesia will become mandatory, starting in 2020. In the future, this study's result should be continued to find more reliable evidence as the number of annual and sustainability reports becomes more balanced. Fig. 3 shows the percentage of SDG disclosures between annual and sustainability reports.

The total disclosures between annual and sustainability reports are presented in Fig. 3. Taking a closer look, there are similar patterns derived from both sources. **SDG numbers 11** (12.5 % × 8.2 %), **3** (10.1 % × 8.0 %)**,** and **12** (8.8 % × 8.0 %) are the SDGs most disclosed by the companies, both in their annual and sustainability reports. These results support the previous findings that showed SDG **number** 11 as the highest disclosed SDG in the annual reports (Fig. 1) and SDG **number** 3 as the highest SDG in the sustainability reports (Fig. 2). However, SDG **number** 12, which refers to responsible consumption and production, was not disclosed as much, and rated the third most disclosed SDG when the results for the annual and sustainability report were combined.

These finding are interesting as they show that Indonesian companies tendency is to disclosure comprehensively sustainable consumption and production linked directly to their business activities. Consumption starts with the raw materials needed to be processed in the manufacturing industries until the production stage. The whole process should be based on the idea of clean and green processing, which supports the concept of SDG **number** 12. In the service industry, which does not process raw materials, the consumption and production can be explained in how services are delivered to customers in an efficient and effective way in order to save energy and minimize emission. Energy saving can be applied by using efficient equipment using the latest new technology, and minimizing emissions can be achieved by reducing unnecessary business transportation.

Generally, the results of this study suggest that Indonesian companies tend to disclose comprehensive information that deals with community's needs. Health and education, as a basic need of communities, has been of concern for companies to show that they care for their stakeholders. As the communities has been commonly cited as one of the main stakeholders for the majority of industries, stakeholder theory is considered to be relevant in explaining this situation (Aguiñaga et al., 2018).

5. Conclusions and implications

Based on the 2016 annual report disclosures, Indonesian companies tend to focus more on SDGs related to sustainable cities and communities, good health and well-being, decent work and economic growth, responsible consumption and production, and quality education. Whereas, based on the 2014–2016 sustainability report disclosures, Indonesian companies tend to disclose more on SDGs related to good health and well-being, quality education, sustainable cities and communities, decent work and economic growth, and responsible consumption and production. These results show that business activities, especially in conducting CSR activities, have been supporting the SDGs as the companies try to 'get involved' in these achievements. In fact, the Government has specifically noted that they need help from companies in achieving the target for SDG number 5 (Gender equality), number 6 (Clean Water and Sanitation), and number 8 (Decent Work and Economic Growth). The lack of information on these three goals may be due to the lack of understanding of companies as to which goals really need to be supported. Hence, the government should inform and promote these goals in order to seek support from companies. Moreover, the companies that have undertaken many activities in support, may not know that their disclosures in this area needs to be more comprehensive so that the Government is made fully aware.

Other reasons can be suggested as to why Indonesian companies do not disclose much information for SDG numbers 5, 6 and 8. Firstly, there is a lack of socialization from the Government to the companies in communicating which goals they need help in. In this case, BAPPENAS as the governmental agency for development planning in Indonesia needs to take the initiative to promote and socialize. Secondly, the companies may not know how to align their business and CSR activities to the SDGs, as they do not know how to identify and map the SDGs according to their business strategies. Hence, the related institutions or organizations need to take actions to help companies map their SDGs to be more in line with those SDGs targeted by the Government. Universities could play an important role in this regard, for example by promoting their studies or by conducting training and education sessions.

Finally, the SDGs may be considered as too complicated to be implemented in the businesses' CSR activities as there are many indicators to be understood, even for one goal. Many companies tend to support many goals without knowing that each goal has many indicators to be referred to. They may not be aware that supporting one or two goals only could be considered enough as long as the goals are maintained, evaluated and reported. Therefore, it is much more useful for companies to take one or two goals as targeted initiatives to support the achievement of SDGs rather than take many SDGs without any real implementation. Companies should be aware that taking SDGs as targeted business and CSR activities will bring many benefits for their business, especially by increasing efficiencies in their business activities and at the same time helping to maintain the environment and keeping the social risks at a lower level.

Furthermore, in order to be more in line with SDGs and priority issues in Indonesia, the Government may have to consider providing guidelines to assist companies in making more 'well-directed CSR activities'. The guidelines could be developed together with universities as the form of academic engagement. Another idea is to provide some appreciation or incentives for companies that support the SDGs and provide real contributions to the goals. These could take the form of an awards, tax reductions, or shorter administration procedures. Any appreciation, however small, could encourage companies to conduct their businesses and CSR activities in ways that are more in line with the SDGs.

In general, the government should promote and provide more understanding of SDGs to gain support from companies. Following the presidential degree for SDGs no. 59/2017, this socialization should become more effective and credible as many companies will obey the regulation. Continued training and promotion are important activities that the Government could conduct, with support from other institutions.

This study has some limitations. Firstly, the limited number of sustainability reports provided by the listed companies result in some generalization regarding all Indonesian companies. Subjectivity content analysis could not be avoided, even though in this study multiple coders were used. The use of case studies and the difficulty in generalizing results obtained were also limitations of this study.

It is suggested that future research should analyze the disclosures based on type of industry over a longer time period. Type of industry has been found to be the most significant influential factor for disclosures (Ali et al., 2017). As the study of SDGs is considered very limited, more research from other countries that are committed to SDGs is encouraged. This kind of study is important to start building a competitive advantage among countries so they are motivated in supporting SDGs with real contributions and value creation for both communities and companies. An understanding must be developed that achieving SDGs is not only of benefit to the current business and human life, but is also very important in creating a better future for the next generation.

Declaration of competing interest

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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