Indonesian Journal of Sustainability Accounting and Management
ISSN 2597–6214 | e–ISSN 2597–6222
DOI: 10.28992/ijsam.v5i1.164

Corporate Commitment of Environment: Evidence from Sustainability Reports of Mining Companies in Indonesia

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Abstract: This research aims to explore the commitment of Indonesian mining companies to environmental sustainability and ensure that they operate following ethical rules without damaging the nature. A content analysis investigates information related to the environment. Research sources include 33 environmental items seen from 7 sustainability reports of Indonesian mining companies. The text's substance is also examined by identifying various specific characteristics of a message objectively, systematically, and in general. Research results showed that out of 45 mining companies in Indonesia, only 7 had disclosed sustainability reporting. All companies had an environmental commitment but with different stressing. Some companies reveal more about biodiversity; some are more focused on managing both renewable and nonrenewable energy, while others concentrate on effluents and waste. Since mining companies use numerous natural resources as their raw material, these companies should be more committed and concerned about the sustainability of nature and the environmental damage it causes. This study only examined seven sustainability reports from Indonesian mining companies. For future research, the researcher suggested observing annual reports of mining companies that do not disclose sustainability reporting and expressed concerns about the environment, both in Indonesia and Asia as a whole.

Keywords: commitment, environment, sustainability, mining company.

Article info: Received 21 January 2020 | revised 9 August 2020 | accepted 6 September 2020

Recommended citation: Ekasari, K., Eltivia, N., Indrawan, A. K., & Miharso, A. (2021). Corporate Commitment of Environment: Evidence from Sustainability Reports of Mining Companies in Indonesia. *Indonesian Journal of Sustainability Accounting and Management*, 5(1), 1–10. https://doi.org/10.28992/ijsam.v5i1.164.

INTRODUCTION

In this world, the primary goal of most companies established is to make a profit. Supposedly, every step taken to increase profits will provide social benefits not only for the company but also for the community and the environment. However, several methods used to increase profits are often carried out without regard to others' interests and violated ethics. Several people believe that ethics does not need including in the business (Friedman, 1970). Ethics considers regulating all person activities voluntarily, whereas business is voluntary human activities. As a result, they object to applying ethical standards to assume that they must pursue their financial interests and do not need to divert their company's energy or resources by doing good work. But in

reality, the business cannot live and long life, unless the people involved in the industry and surrounding community adhere to the minimum ethical standards (Velasquez, 2012).

Business ethics is a mutated concept, changing in the context of new technologies, new ways of mobilizing and utilizing resources, evolving community practices, and developing towards a connected continuously global business network (Goel & Ramanathan, 2014). The growth of universal awareness of the limitations of natural resources, increasing wealth disparities, and the widespread presence of business in individual citizens' lives through technology such as big data and cloud computing raises awareness about the importance of business ethics as social norms society. However, it is not easy to identify business ethics as a set of rules practiced by companies. Norms are a tool to ensure that the enterprise complies with the legal and reflects current ethical practices (Painter-Morland, 2010).

Businesses today and in the future, will face fundamental systemic challenges, such as sustainability (Becker, 2018). On a global scale, the systemic environmental constraints force firms to be responsible for the environment, global impacts of the company's business operations, supply chains, and product life cycles. The ability to systematically analyze challenges is crucial for long-term business success and an essential aspect of strategic management (Becker, 2018).

Global Reporting Initiative (GRI) is the standard most used in reporting corporate social responsibility. GRI regulates the basic principles that should be published in the sustainability report (SR). The rules consist of balanced, comparable, accurate, precise time, transparent, and trustworthy. GRI is an independent organization formed by the Coalition based on Environmentally Responsible Economics (Coalition for Environmentally Responsible Economy) and the Tellus Institute in the United Stated (Beverungen & Case, 2011). In 2000, GRI created a sustainability reporting guide for the first time, with the mission creating guidelines for sustainability standards to provide guidance and support for organizations (Global Sustainability Standards Board, 2016). GRI Standards consist of two main issues: Universal Standards and Specific Standards. Standards for specific topics divided into three items: economic issues discussed in GRI 200, environmental issues in GRI 300, social problems in GRI 400. Each Standard item will be disclosed together with GRI 103, which outlines how the top management approach follows each issue. Following this guidance, such disclosure can be considered the company's commitment to resolving each issue.

At present, almost all companies have to increase their reporting on sustainability issues. Government or institutional regulations relating to sustainability force companies and shareholders to make sustainability reports (English & Schooley-Pettis, 2014). As a consequence, stakeholders of the company must understand that the company's goals must shift towards long-term sustainability that takes into account economic, social and environmental factors (Hughen et al., 2014). However, most firms choose to report information only on environmental and social issues because they consider as essential, mostly related to qualitative data. Complying with standards is the obligation of every enterprise; thus, any violations against them can be reported, reviewed, and corrected (Whyatt et al., 2012).

In Indonesia, most companies that revealed SR use GRI Standards in their reporting. Non-financial reporting is regulated in the Statement of Accounting Standards (Statement of Financial Accounting Standards) number 1 or abbreviated as PSAK No. 1. Companies can present additional reports in the financial statements, especially for companies whose activities are related to the environment (Ikatan Akuntan Indonesia, 2018). The company must report all aspects that affect the continuity of their operations to the public. Meanwhile, in the Republic of Indonesia Government Act No. 40, the year 2007 concerning Limited Liability Companies (LLC), mentions various provisions regarding LLC's establishment. The LCC article number 74 explains the social and environmental responsibility to achieve sustainable economic development that can enhance the value of life and the environment, which benefits the company itself, the local community, and

the wider community. Likewise, mining companies in Indonesia also should make sustainability reporting as a form of corporate social responsibility in the use of natural resources.

The mining sector produces products that are the backbone of the modern industry, resulting in dependence on mining products' business world and society. On the other hand, the mining industry generates controversy regarding its strong and direct social, environmental, and economic impacts. The local community, where the mining company was founded and explored, experienced a real effect. Natural damage, cultural differences, discrimination between domestic workers and foreign workers, arbitrary waste disposal, pollution, water pollution, and the environment are examples of the impacts of businesses in the mining sector should be resolved.

The responsibility of mining companies to the environment is enormous, primarily the responsibility of the company's management of post-mining should restore the function of the environment and ecosystems that are disturbed by mining activities. For this reason, mining companies require to implement sustainable development strategies as a form of the company's commitment to environment and ethics. Business cannot survive without ethics; the study results show a negative correlation that ethics is an obstacle in gaining profit. In contrast, the results of research in the stock market show that the performance of companies that are socially responsible and operate ethically get a higher return than the company who did not do it (Shaw & Barry, 2015). Thus, ethics does not reduce profits and contribute or be consistent with profit gains. In general, customers, employees, and society are generally concerned about applying ethics in a company, community, and the surrounding environment (Shaw & Barry, 2015). The important thing to run the business is to correctly identify what ethical problems, at what level, analyze the interrelations of various moral standards, and understand what level is most suitable for approaching some ethical issues. Becker (2018) argues that being a part of society requires specific responsibilities; businesses must obey society's laws, where following laws, rules, and regulations in a business context is called compliance. The previous studies have focused on the relation of profit to environmental commitment and ethics. This study's novelty lies in the substance of environmental disclosure through texts provided in the corporate social responsibility reports.

The objective of this study is to explore how Indonesian mining companies care about the environment. In recent years environmental and sustainability issues have become an exciting topic of discussion. At the beginning of this article discussed the importance of companies' environmental responsibility as a form of corporate ethical action. Not much research has focused on sustainability in the mining sector, and only some research has linked environmental commitments in the content of sustainability reports from several mining companies. This study, therefore, provides a greater understanding of how mining companies are committed to environmental sustainability.

METHODS

Firstly, sociology and journalism introduced formal academic content analysis in 1910 (Drisko & Maschi, 2015). In 1910, Max Weber gave a speech and suggested that the newspaper conducts a prescribed content analysis in the meeting of German sociologists. Weber hunted proper research to illustrate and document changes in cross-generation newspaper content. Weber's content analysis used analysis of the advertisements as a source of data to describe social change trends. While according to Krippendorff (2018), content analysis is a research technique for making conclusions that can be copied and valid from a text (or other meaningful material) to the context of its use. This conclusion can discuss the message itself, the sender (s) of the message, the recipient of the message, or its impact (Weber, 1990). Researchers can use content analysis to classify and

authenticate individuals' attitudes, views, and interests, small groups, or large and diverse cultural groups (Krippendorff, 2018). Researchers can also use content analysis in evaluation work to compare communication content with previously documented goals.

In this research, the content analysis uses as a research method. Content analysis is research that conducts a discussion of the content of the information provided or printed in the mass media. The technique of content analysis is: done by coding symbols, namely recording logos or complete messages, and then interpreting them (Schreier, 2012). Content analysis as a research method analyzes the text's content, but on the other hand, the content analysis also describes access to specific analyzes.

The content analysis method is a technique for concluding using various characteristics for a specific, systematic, and generalist message (Krippendorff, 2018). In this case, objectives, following the rules or procedures agreed by other researchers, can produce related conclusions. Systematic means determining content or categories according to the rules applied, including selection guarantee and data coding, so that it is not biased. At the same time, general findings must have a reference. Information obtained from the content analysis can be published with other document attributes and have a high analysis relevance.

In this study, information about the environmental commitments of mining companies listed on the Indonesia Stock Exchange (IDX) in 2018 obtained from the sustainability reporting of the companies studied. IDX Mining companies listed on the ISE as of April 2019 consist of 47 companies. These two companies suspended for being late in reporting the 2018 annual report: Borneo Lumbung Energy and Cakra Mineral excluded from observational data. Hence the population of this study is 45 data. Yet, only seven companies have provided sustainability reports. Therefore, these seven companies are used as the sample. Three companies from the coal group (Bumi Resources, Tambang Batubara Bukit Asam, and Petrosea), one company in the energy category (Medco Energy International), and three from the metal and mineral mining group (Aneka Tambang, Vale Indonesia, and Timah). For companies that make sustainability reports, observations will focus on GRI 300 relating to the environment. Whereas for companies that do not make sustainability reports were excluded from the data and will be observed in the other research.

The verification process is done by carefully perceiving the company's Sustainability Reporting. The material observed included Management Approach related to the environment: GRI 103-1, 103-2, and 103-3. The next steps explore the seven companies' environmental commitments examined from GRI 300 disclosures consisting of GRI 301 about materials. GRI 302 discussing energy GRI 303 about water, GRI 304 about Biodiversity, GRI 305 about emissions, GRI 306 about waste and water, GRI 307 about Environmental Compliance, and GRI 308 about Supplier Environmental Assessment (the Global Sustainability Standards Board, 2016). To be noted that each standard consists of several sub-standards that must be observed one by one to detect the company's concern on the environment. The total subs standard found in this research are thirty-three, three sub-standards from (GRI 103-1, GRI 103-2 and GRI 103-3), and thirty sub-standards from GRI 301 to GRI 308 are thirty-three. The total data explore 231 data (seven company times to 33 sub-standards).

RESULTS AND DISCUSSION

Mining activities must be followed by company commitments and actions that can continue to reduce adverse impacts on the environment and restore negative effects from mining activities. The company is keenly aware of its commitment to acceptable mining practices to maintain the environment's quality by reducing the negative impacts of mining activities. Therefore, the company and its management, employees, and other stakeholders are committed to maintaining the environment's quality by reducing the mining process's

negative impacts. The company acknowledges that increased production targets, such as the opening of more significant mine sites, more mining equipment, more intensive community engagement, and more hydrocarbon use, will directly lead to more significant environmental impacts.

This study started by examining disclosure of GRI 103 from the seven Indonesia mining companies who made sustainability Reporting. It shows that all the companies in this observation had met the requirements by disclosing GRI 103 as a management approach to determine material topics. Besides disclosing GRI 301 until GRI 308, the company should reveal GRI 103-1, 103-2, and 103-3 to manifest management commitment to the environment. 100% or all companies disclose GRI 103-2 and GRI 103-3, and 85.71% or 6 of the seven companies have disclosed GRI 103-1 except Petrosea. The number of standards observed was thirty-three disclosure standards from seven companies. The number of commitments to the environment in the company observed can be seen in Table 1.

Table 1 The Summary of Mining Companies Disclosure on Environment

Disclosure	Number of Disclosures						
	Bumi Resources	Bukit Asam	Petrosea	Medco	Aneka Tambang	Vale Indonesia	Timah
GRI 103	3	2	2	3	3	3	3
GRI 301	0	2	3	0	0	0	2
GRI 302	2	3	5	0	2	3	2
GRI 303	0	2	1	0	2	0	2
GRI 304	2	4	0	0	2	0	1
GRI 305	1	1	0	2	0	2	0
GRI 306	0	2	2	1	0	4	3
GRI 307	1	1	0	0	1	1	1
GRI 308	1	0	0	1	1	1	1
Total Disclosure	10	17	13	7	11	14	15

The next steps explore the environmental commitment from thirty-three items of GRI 300 disclosure of the Companies object. GRI 301 shows a company's responsibility regarding the inputs used in manufacturing and packing a product, the materials used by the company can be non-renewable inputs, such as minerals, metals, oil, gas, coal; for renewable materials, such as wood or water (Global Sustainability Standards Board, 2016). Both pure and recycled input materials are renewable and non-renewable raw materials. In comparison, the company's dependence on natural resources and the impact of raw materials' availability seen from the type and amounts of materials used. The company's contribution to conserving resources can be demonstrated through its approach to recycling, reusing, and reclaiming its materials, products, and packaging.

GRI 301 Standard Disclosures provide information about the company's impact on inputs and manage its effects. Of the seven companies observed, 42.86% or 3 (three) companies: Bumi Asam, Petrosea, and Timah disclosed GRI 301 (regarding materials used by weight or volume) and GRI 301-2 (regarding recycled input materials used). Whereas for 301-3 disclosures (reclamation products and packaging materials), only Petrosea revealed this standard. Global competition is a tight business that makes a company's success and failure influenced by good service quality and, it increased consumer purchase intention.

GRI 302 is a company's commitment to energy use. GRI 302 is a form of corporate responsibility regarding the impact of using various sizes, types, sectors, or geographic locations of energy used in operations (Global Sustainability Standards Board, 2016). Energy consumed by companies can be in the form of fuel, electricity, heating, cooling, or steam. They can be made by themselves or purchased from external sources and come

from renewable sources (such as wind, hydro or solar) non-renewable sources (such as coal, petroleum or natural gas). Companies are obliged to consume energy efficiently, fight climate change, and reduce their environmental footprint by choosing renewable energy sources. Six of seven companies or 85, 71% revealed GRI 302-1 (energy consumption in the organization), only Medco did not disclose this standard.

Petrosea or only one company disclosed GRI 302-2 (energy consumption outside the organization). All companies, except Petrosea, use energy sources that are owned by the company. Meanwhile, from Disclosure 302-3 (energy intensity), it is known that 57.14% or four (4) companies: Bukit Asam, Petrosea, Aneka Tambang, Vale Indonesia has disclosed these disclosures. Furthermore, three (3) companies: Bumi Resources, Vale Indonesia, Timah, or 42.86% of mining companies in Indonesia reported a reduction in energy consumption, it disclosed in GRI 302-4. Two (2) companies (Bukit Asam and Petrosea) or 28.57% implementing GRI Disclosure 302-5 or are committed to reducing energy needs for products and services.

GRI 303 focuses on water consumed by the company. We realize that water is vital in our lives and accepted by the United Nations as every people's right to get it since human welfare needs to get clean water for its survival (Global Sustainability Standards Board, 2016). It cannot deny that a company can exploit water resources by taking and consuming it for its production process. Excessive water withdrawal from the earth can affect the environment, reduce water levels, reduce the volume of water available, and even damage the ecosystem functions. Holding a significant impact on the value of the people's lives surrounding the company will affect socially and economically.

GRI 303-1 disclosure (withdrawal of water by source) was sentenced by four companies (Bukit Asam, Petrosea, Aneka Tambang, Timah) or 57.14% of the companies observed. Only Bukit Asam or 14.29% revealed GRI 303-2 (Water source is significantly affected by water uptake), while the remaining six companies did not report it. GRI 303-3 (Water is recycled and reused) revealed by Aneka Tambang and Timah, or only 28.57% of companies concerned about water recycling for reuse.

Disclosure of GRI 304 shows the company's concern on biodiversity sustainability, assuring the persistence of plant and animal species, genetic variation, and natural ecosystems. Besides, the need for clean water and air requires well-maintained ecosystems to achieve food security and human health. Indirectly, the livelihoods of residents and poverty alleviation are influenced by the availability of biodiversity so that preserving biodiversity will improve community welfare, improve ecosystems, and the environment.

57.14% from the total data or four (4) companies: Bumi Resource, Bukit Asam, Aneka Tambang, and Timah had stated GRI 304-1 about operational locations possessed, leased, managed in, or end-to-end, nurture regions and areas of high biodiversity value outside protected areas Disclosure. Whereas for GRI 304-2 (Significant impact of activities, products, and services on biodiversity Disclosure), only Bukit Asam disclosed it. While 42,86% or three (3) companies: Bumi Resources, Bukit Asam, and Aneka Tambang published GRI 304-3 (Habitat protected or restored disclosure. Furthermore, GRI 304-4 (IUCN Red List species and national conservation list habitat species in areas affected by operations) were disclosed only by Bukit Asam.

GRI 305 discloses the company's concern for emissions into the air, the form of disposal of substances from sources into the atmosphere. Types of emissions consist of greenhouse gases (GHG), ozone-depleting substances (ODS), and nitrogen oxide (NOX) and sulfur oxide (SOX).

The GRI 305-1 (Direct GHG Emissions) discloses by Bumi Resource, Bukit Asam, and Medco. There are no companies disclosed GRI 305-2 (energy indirect GHG emissions), GRI 305-3 (other indirect GHG emissions), and GRI 305-6 (ozone-depleting substances (ODS) emissions). Only one (1) Companies: Medco disclosed GRI 305-4 (GHG emissions intensity), while GRI 305-5 (GHG emission reduction) was sentencing by two companies: Bukit Asam and Vale Indonesia. Meanwhile, two (2) companies: Medco and Vale Indonesia sentenced GRI 305-7 (Nitrogen oxide (NOX), sulfur oxide (SOX), and other significant air emissions). Emissions are a contributor to

air pollution, which can have an impact on human health and the surrounding environment. To determine whether the emission status of a company is dangerous or not for health, it is necessary to conduct an assessment to prevent the impact of emissions on the surrounding environment and humans, as well as how far the distribution of emission concentrations from the point to the ground. It is appropriate for companies to achieve low emissions or those required by the government; companies must have high efficiency and low emissions technology to reduce environmental pollution.

GRI 306 about the company's commitment to effluent and waste, including, in this case, water disposal; generation, treatment, and waste disposal; and spills of chemicals, oil, fuel, and other substances. The impact of water disposal varies depending on quantity, quality, and disposal destination (Global Sustainability Standards Board, 2016). Waste disposal must manage adequately. The poor of aquatic habitat, water quality, and company relations with the community and other water users are greatly influenced by water management treatment, whether or not to use high chemicals. Therefore, it is necessary to make, process, and dispose of waste that does not endanger human health and the environment.

In this study, companies reporting GRI 306-1 (Water discharge concurring to quality and purpose) are Bukit Asam and Vale Indonesia, only 28.57 of the total data. GRI 306-2 (Waste by category and disposal system) was disclosed by 57.14% or four of the seven companies observed: Bukit Asam, Petrosea, Vale Indonesia, and Timah. GRI 306-3 (significant spill) was disclosed only by Timah or 14.29% of the total observed data. 42.86% of companies or three companies: Petrosea, Vale Indonesia, and Timah revealed GRI 306-4 (Hazardous waste transportation). While GRI 306-5 (Water bodies affected by water disposal and runoff) published by one company: Vale Indonesia, as many as 14, 29%, from the data. The impact of wastewater disposal varies widely, depending on the quantity, quality, and purpose. The worse manage of disposal of effluents could affect aquatic habitats, the quality of available water supplies, and organizational relationships with communities and other water users. Waste generation, treatment, disposal, and unsuitable transport pose a hazard to human health and the environment. Transportation of waste to areas with poor infrastructure and regulation will be more difficult and expensive to handle because spilled waste can damage soil, water, air, biodiversity, and human health.

GRI 307 about expressing company concern about Environmental Compliance, which includes organizational compliance with environmental laws and regulations. It provides international declarations, conventions, agreements, and national, sub-national, regional, and regional rules. Non-compliance with environmental acts and regulations (GRI 307-1) revealed by 85.71% of the observed data, and only one company did not disclose, namely Petrosea. Corporate responsibility forms comply with legal regulations, for example, by including rules in operational and management strategies to avoid actions that harm others and fulfill obligations in manufacturing, consumption, labor safety, and environmental protection (Lin, 2010). Compliance in an organization demonstrates management's ability to ensure that operation according to specific performance parameters. In some cases, non-compliance will result in the obligation to perform other, more expensive environmental cleanups.

GRI 308 discusses Supplier Environmental Assessment. In conducting its own business or collaborating with other companies, it may be negatively affected by its environment and the wider community, including direct activities related to its products or services through its relationships with suppliers. Thus, each company should prevent and reduce the negative environmental impacts in the supply chain. Bumi Resources, Aneka Tambang, Timah, or 42.86% of companies have conducted GRI Disclosure 308-1 (new suppliers screened using environmental criteria). In contrast, none of the companies disclosed negative environmental that impacts in the supply chain, and actions (GRI 308-2).

The three most committed companies were Bukit Asam with seventeen disclosures' items, followed by Timah with fifteen articles, and Vale Indonesia with fourteen things. Bukit Asam is more concerned with biodiversity with a total of four disclosures. Policymakers must recognize the importance of nature to humans and future generations. Future generations should enjoy all forms of biodiversity on earth. Consequently, the environment and biodiversity must be preserved.

Vale Indonesia and Timah pay more attention to effluents and wastes with four disclosure numbers for Vale Indonesia and three for Timah. Apart from damaging the environment, waste can also reduce the quality of the surrounding environment to be wrong, so that it can cause health problems and even death to organisms contaminated. It also can disturb the balance of the ecosystem of living things as a whole. Considering the magnitude of the impact caused by mining waste, it requires planned and measured management efforts. If the wastes are properly managed and treated, they will not cause environmental pollution problems. By using appropriate waste treatment methods, in addition to preventing environmental pollution, high added value can also be obtained, since these wastes still contain valuable components. However, the high cost of waste management becomes a constraint.

In fourth place, Petrosea discloses thirty-three items and focuses on energy with five disclosures items. To protect the earth, we must immediately move away from fossil fuels. The extraction and consumption of oil, gas, and coal are the main drivers of the climate crisis and cause instability and pollution around the world. Eco-friendly and affordable energy could develop to improve the quality of health, education, and opportunities for future generations to benefit equally or even better than. with the last age. The rest is announced equally by each company. All companies observed commit to the environment but with different commitments or emphasis topics.

The greatest hope of society besides companies respecting and obeying the law is to share the community's ethical standards. The company will get a good reputation, gain competitive advantage, and increase corporate profits (Tinjala et al., 2015). The sustainability report can help companies avoid or reduce environmental and social risks that may have a financial impact on their business. The business can be run properly by applicable standards and legislation while still paying attention to social aspects, environment, and finance (Ekasari et al., 2019; Nurim & Asmara, 2019).

The advantage for companies that are committed to the environment is goodwill. Goodwill can encourage changes in reporting behavior that is transparent and competitive (Lynch et al., 2014). To achieve it, companies and stakeholders must understand that to achieve success in business, the company's objectives must include long-term sustainability from economic, social, and environmental factors (Egbunike & Emudainohwo, 2017). Creating greater transparency about company performance can also provide the information needed to reduce the use of natural resources, increase efficiency, and improve the company's operational performance (Ekasari et al., 2019).

When companies can practice profitable business, they can be said to behave ethically (Zamil & Hassan, 2019). Disclosure of ethics and integrity in sustainability reporting can also increase its commitment to ethical behavior, especially relating to waste generated by the production process. Indirectly, exposure to ethics and integrity in corporate sustainability reporting will encourage companies to gather information about procedures and impacts that they might not have measured before (Ekasari et al., 2019). Therefore, the company's commitment is essential to ensure that future generations can enjoy everything on this planet in the same way with the previous generations.

CONCLUSION

Mining companies are very dependent on the environment and can potentially damage the environment because of their exploitative nature. For this reason, mining companies must commit to reducing the negative impact of environmental damage due to the mining business they do. The research results disclose that only seven out of forty-five mining companies in Indonesia have stated Sustainability Reporting. The thirty-three items in the GRI 300 disclosure of the seven observed companies concluded that all companies have environmental commitments but with different focuses. Some care more about biodiversity, the other direction on effluents and waste and its processing, and some who pay more attention to energy and sustainability. Not all items in the GRI 300 are fully reported in Sustainability Reporting because this reporting's nature is indeed a compliment, not yet an obligation. This disheartening fact should call attention to a more serious effort for mining companies to care for the environment's sustainability. For further study, researchers can test whether mining companies that do not reveal the sustainability Reporting are committed to the environment. They can also expand the research into mining companies in Indonesia and around Asia, both already made sustainability reporting or not made it.

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