

# *Analysis of the Quality of Disclosure of Corporate Social Responsibility Based on the Global Reporting Initiative in Construction Service Companies During the 2020-2021 Covid-19 Pandemic*

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**Abstract** — This study aims to understand the extent to which the quality of the Company's Corporate Social Responsibility disclosures is reflected in the Sustainability Report based on the GRI Standards during the co-19 pandemic. This type of research is qualitative research. The research method used is a descriptive analysis method on secondary data, namely the sustainability reports of five construction service companies PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk and PT Paramita Bangun Sarana Tbk in 2020 and 2021. The results of this study indicate that the five companies have implemented the GRI Standards in preparing their Sustainability Reports, although not all of the topics contained in the GRI Standards are disclosed. The reporting of the five universal standard construction service companies has an average of 56% in 2020 and 61% in 2021. The report found inaccuracies in some of the reported disclosures. The company feels the need to improve disclosure reporting in the following year's sustainability report in order to be better in the future.

**Keywords** — Disclosure of Corporate Social Responsibility, GRI Standards for Sustainability Reports

## I. INTRODUCTION

The co-19 epidemic has caused a downturn in the development of Indonesia's business sector. Although the general public's knowledge of the environment is growing, businesses must now compete for customers by pursuing social responsibility in addition to profit. The provision of aid through the creation of jobs and the satisfaction of wants with the company's products is insufficient as a form of social care for the community. Of course, this is insufficient if the business hopes to thrive and advance for the sake of its future, since society now expects from businesses not only the provision of goods and services but also social responsibility (Cahyandito, 2011).

Globally, corporate social responsibility has become a serious issue. Since environmental and social ethics are tied to general economic roles in business operations. The whole community is now aware of a number of widespread company operations issues, such as consumer suffering from production mistakes, worker mistreatment, and environmental damage. As a result, numerous nations around the world have established and implemented stringent laws, regulations, and standards (McWilliams and Siegel, 2001). We play a role in driving healthy growth by considering environmental factors. In the business world, attention is not focused on the company's annual results or what is called the single bottom line, but on the triple bottom

line: profit (economy), environmental protection (environment), and the realization of the common good (society). The success of a company must be measured by three pillars (Elhington 1997 in Ningsih and Cheisviyanny 2019).

The Global Reporting Initiative is the set of criteria or reporting rules that businesses adhere to when disclosing their sustainability efforts (GRI). The most frequently adopted reporting standards for sustainability reporting are produced by GRI, one of the world's top producers. The foundation of these standards is the ability to compare, quantify, and assess corporate sustainability reports in light of stakeholders' interests. Another objective is to make it possible for cutting-edge businesses to disclose the amount to which they have positively or negatively impacted social and environmental issues (Guthrie and Parker, in Wulolo and Rahmawati 2017).

The following issues have been discovered by this research: First, what level of disclosure is there in the 2020–2021 sustainability reporting from building service companies according to the Global Reporting Initiative Index? The second question is how each GRI performance indicator in the company's sustainability reporting for construction service firms in 2020–2021 discloses and takes into account the company's CSR efforts during the Covid-19 epidemic. Adhi Karya (Persero) Tbk, Nindya Karya (Persero) Tbk, Total Bangun Persada (Persero), Totalindo Eka Persada (Persero), and Paramita Bangun Sarana (Persero) Tbk are the construction service businesses employed in this study.

## **II. LITERATURE REVIEW**

### **2.1. Stakeholders Theory**

The stakeholder hypothesis describes who a firm is accountable to (Freeman and McVea, 2011). The corporation uses CSR as part of its strategy for preserving ties with its stakeholders. By engaging in CSR, we want to satisfy stakeholder demands and foster positive relationships between the business and stakeholders. Corporate sustainability is made possible for businesses through harmonious connections.

### **2.2. Legitimacy Theory**

When an organization's value system is in alignment with the larger social value system to which it belongs, according to Gray et al. (1995), it acquires legitimacy. Any contradiction between the two systems jeopardizes society's ability to exist legitimately. According to legitimacy theory, both investor and public rights are respected (Deegan and Brown, 1996 in Ratmono and Sagala, 2015). The company's CSR initiatives, which are detailed in the annual report, might be seen as an effort to live up to community expectations. Businesses that make an effort to align their operations with societal norms are regarded as legitimate in society and are permitted to continue operating.

### **2.3. Corporate Social Responsibility**

#### **Corporate Social Responsibility Definition**

The term "corporate social responsibility" (CSR) refers to a corporation's efforts to promote sustainable development. CSR mandates that company actions address social, environmental, and ethical issues as well as shareholder, employee, and customer interests (Solihin, 2009). Profit, people, and the environment are the three core principles, or triple bottom lines, on which CSR is founded, according to Porter (2002) in Ningsih and Cheisviyanny (2019). The three principles are defined as follows: (1) Profit; in this scenario, the business must still be focused on pursuing financial gains that enable it to continue to exist and grow; (2) People; specifically, the business must be concerned with the wellbeing of people. A number of businesses have created CSR initiatives, such as offering scholarships to students in the community, setting up education and health advice, and so forth (3). These initiatives reflect the businesses' commitment to the environment and the sustainability of biodiversity. Some CSR initiatives based on this idea usually take the shape of improving settlements, supplying clean water sources, and greening the environment (Tanudjaja, 2006). These definitions lead to the conclusion that corporate social responsibility (CSR) is a company's effort to achieve harmony or integration between economic, environmental, and social components without sacrificing the expectations of shareholders to generate profits. This is consistent with the Triple Bottom Line (TBL) idea, which served as the foundation for the development of the CSR idea. According to the triple bottom line, a corporation can succeed in the long run if it prioritizes three key factors: profit, social impact, and environmental sustainability.

## Disclosure Corporate Social Responsibility

It has been suggested that CSR is the starting point where some corporations exploit it to create profits or boost legitimacy. CSR disclosure is one tool that can be used to connect with businesses and their stakeholders. According to Hanaffi (2002), the dissemination of social reporting is a sign of corporate social responsibility since it allows for the reporting of the successes and failures in the application of social responsibility. Simply put, disclosure can be used as a measure to assess the effectiveness of social responsibility provisions made in the financial statements. CSR has become ingrained in company culture as a necessity for long-term sustainability. Strategic CSR is when a firm achieves sustainability to the point where CSR initiatives are now inseparable from how it conducts business. Simply put, issues that strengthen the corporate environment are clearly articulated since other stakeholders in the firm will reject them if they do not have an impact on the bottom line (Ocran, 2011).

### **2.4. Sustainability Report**

The Sustainable Development Report is a report released to the public that includes financial services institutions (LJK), issuers, and public companies on economic, financial, performance, social, and corporate environment in its business activities, as per article 1 paragraph 13 of OJK Regulation No. 51/POJK.03/2017 (Implementation of Sustainable Financing of Financial Services Institutions, Issuers, and Public Companies). Complementing this understanding, the sustainable development report includes a description of the positive and negative contributions made by business groups to attaining the SDGs in accordance with the GRI standard (2018). According to the NCSR, sustainability reporting informs stakeholders about the impact of sustainability on the company's core business and the strategic measures that the company has put in place as a result of these impacts, allowing stakeholders to assess the situation.

The FSI, issuers, and state-owned businesses of Indonesia must create and publish sustainability reports. Then, it needs to be delivered annually to OJK. Additionally, this is in compliance with Article 66, Paragraph 2, of Law Number 40/2007 Concerning Joint Stock Companies, which mandates that Public Companies submit a report on their corporate accountability. Additionally, according to GRI (2016), a company's sustainability report is credible and significant if it adheres to international reporting requirements.

### **2.5. Global Reporting Initiatives (GRI)**

According to GRI (2016), it is an international, non-profit, public interest organization with a vision for a sustainable global economy in which businesses manage their financial, environmental, social, and governance performance and impacts in an ethical manner. In more than 90 countries, thousands of providers in the private and governmental sectors use the GRI Standards. The GRI Standards are a framework for sustainability reporting created to foster consensus among enterprises and stakeholders so that data on the financial, environmental, and social effects of various organizations may be shared, comprehended, and compared globally. According to GRI and Oxfam Novib (2015), GRI offers sustainability reporting rules to businesses of all sizes and in all industries in order to assist them in gathering, processing, and disseminating their sustainability data. As a result, the comparability of comparable sustainability reports is preserved. Additionally, from a stakeholder perspective, comparable and top-notch sustainability data can boost organizational performance transparency and responsibility. Numerous firms in Indonesia have started to take sustainability reporting seriously because GRI is a reporting standard for evaluating the degree of sustainable operations. The GRI standards are still available in Indonesian today, making it simpler for businesses to adopt them there. The GRI, according to Crisostomo, Prudencio, and Forte (2017), is a tool that encourages CSR transparency and sustainability practices all over the world. It is clear that GRI serves as a catalyst for good corporate behavior to meet stakeholder obligations.

## **III. RESEARCH METHOD**

Qualitative data are the sort of data used in this study. The secondary data used in this study was gathered from sustainability reports for 2020–2021 that were posted on each construction service provider's official website, as well as extra data in the form of GRI standard documents. The document approach, or data collection that took place by gathering all significant papers from the point of view of research needs from multiple sources, was used in this study. The sustainable development reports of the construction service businesses PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Paramita Bangun Sarana Tbk in 2020 and 2021 serve as the research object of this study. The businesses consulted for the study These are secondary data on behalf of PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun

Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Paramita Bangun Sarana Tbk, which provide construction service. The company's sustainability report based on GRI criteria provided the data. The Sustainable Development Report, the most significant social document, which was published on the company's official website in 2020 and 2021, served as the basis for the research.

### **3.1. Coding**

The first step is a checklist to evaluate the company's disclosure narrative for sustainability reporting, specifically the category of each indicator in accordance with the items relating to the 2016 GRI standard. (1) Code 0 if no information is included in the sustainability report at all. (2) If only one item is provided in the sustainability report, code 1. Following the completion of a checklist for the disclosure of the sustainability report, the disclosure is next examined and evaluated in light of social, environmental, and economic factors. In the year the sustainability report was produced, each indicator is examined by the company.

### **3.2. Scorings**

The following formula is used to score the elements provided in the sustainability report in order to calculate the performance index's level of disclosure.:

$$\text{Disclosure level} = \frac{\text{Number of disclosures fulfilled}}{\text{Maximum number of item scores}} \times 100\%$$

Depending on each company's level of transparency, the computations' outcomes will be divided into several sections (Rusdiono, 2017), namely as follows:

- 1) 0% = not applied
- 2) 1%-40% = limited disclosure
- 3) 41%-75% = partially applied
- 4) 76%-99% = well applied
- 5) 100% = fully applied

## **IV. RESULT AND DISCUSSION**

The findings of this study show that, based on the outcomes of code disclosure indicators, PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Paramita Bangun Sarana Tbk have properly implemented and reported CSR activities in 2020 and 2021 with three performance prospects. Three of them outline the company's accountability to stakeholders for its activities' financial, social, and environmental performance.

The analysis's findings demonstrate the financial, environmental, and social reporting strategies used by PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Paramita Bangun Sarana Tbk. the three indicators of the sustainable development report in 2020 and 2021, PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Paramita Bangun Sarana Tbk explaining that social performance indicators are stated at the highest percentage compared to indicators economy and environment. Environmental indicators are at the second-highest level, while economic indicators define the level at which these indicators are disclosed in the least amount. Based on indicators, the following graph shows the amount of corporate social responsibility disclosure for 2020 and 2021:

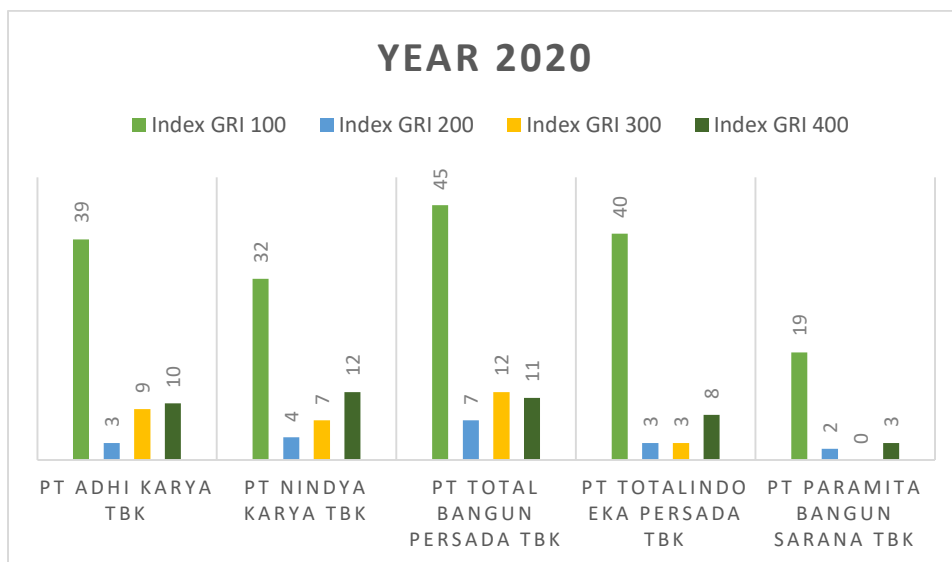


Figure 1: Total GRI Disclosure Based on Each Indicator

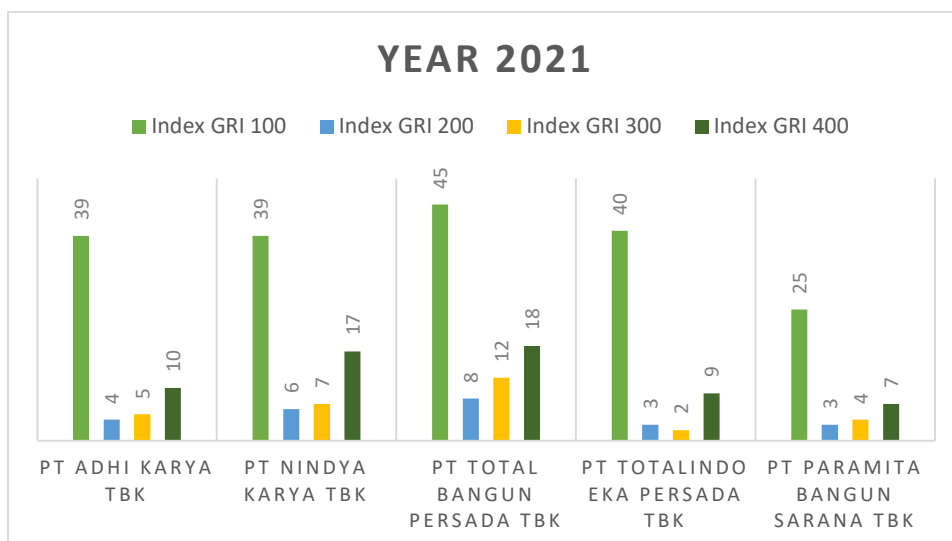


Figure 2: Total GRI Disclosure Based on Each Indicator

Table 1. CSR Disclosure Levels Based on Each Construction Service Company Indicator in 2020

No	Company Name	Scorings							
		GRI 100	Total Item	GRI 200	Total Item	GRI 300	Total Item	GRI 400	Total Item
1	PT Adhi Karya Tbk	63%	39	31%	4	16%	5	25%	10
		Partially applied		Limited disclose		Limited disclose		Limited disclose	
2	PT Nindya Karya Tbk	63%	39	46%	6	22%	7	43%	17
		Partially applied		Partially applied		Limited disclose		Partially applied	
3	PT Total Bangun Persada Tbk	73%	45	62%	8	38%	12	45%	18
		Partially applied		Partially applied		Limited disclose		Partially applied	
4	PT Totalindo Eka Persada Tbk	65%	40	23%	3	6%	2	23%	9
		Partially applied		Limited disclose		Limited disclose		Limited disclose	
5	PT Paramita Bangun Sarana Tbk	40%	25	23%	3	13%	4	18%	7
		Limited disclose		Limited disclose		Limited disclose		Limited disclose	

## Discussion

### 4.1. Universal Indicator

With an average disclosure of 56.8% in 2020 and 60.8% in 2021, disclosure of universal indicators for construction service businesses in Indonesia during the Covid-19 epidemic is categorized as partially applied overall. While PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Totalindo Eka Tbk each revealed 39 components, 39 components each were disclosed by PT Adhi Karya Tbk, 45 components each were disclosed by PT Total Bangun Persada Tbk, and In 2021, four companies disclosed components with partially applied information, including PT Adhi Karya Tbk, PT Nindya Karya Tbk, PT Total Bangun Persada Tbk, and PT Totalindo Eka Persada Tbk. One company, PT Paramita Bangun Sarana Tbk, disclosed only 25 components with limited disclosure information.

### 4.2. Economic Indicator

In 2020 and 2021, PT Nindya Karya Tbk reported 4 and 6 sub-components, respectively. With the release of the 2020–2021 accountability report, changes to PT Nindya Karya Tbk's responsibility report have grown. Financial outcomes, market circumstances, indirect economic effects, procurement practices, anti-corruption, and anti-competition are the six parts of financial indicator sustainability reports that are disclosed. Market factors and purchasing strategy components for 2020 and 2021 have not been made public. In 2020, the business did not engage in lucrative partner leadership activities, which are a sort of social responsibility relating to the economics that is tied to the COVID-19 pandemic. However, it is challenging to carry out training that is contained in the GRI 203-2 index simultaneously or simultaneously due to the social limitation policy associated to the Covid-19 pandemic issue. Additionally, the business will restart active social responsibility in 2021 with money for partnership programs and environmental development initiatives that are covered in the GRI indices 203-1 and 203-2. Through these two initiatives, the firm hopes to actively help the government realize community welfare by fostering and enhancing the potential of communities that are represented in the GRI indexes 201-1 and 201-2. The Community Development Program is a

community social empowerment initiative with the goal of assisting the government in raising community standards of living to promote equitable and equitable development. The Community Development Program is distributed across 7 (seven) areas that can directly affect the lives of Indonesians, including management of natural and man-made disasters, including those brought on by diseases; Training, educational infrastructure, support for health promotion, funding for the development of public infrastructure and/or facilities, help with church services, support for nature conservation, and community social aid for poverty alleviation are all examples of educational assistance.

In 2020, PT Adhi Karya Tbk revealed three GRI subcomponents, and in 2021, it disclosed four. Changes in the disclosure of the sustainability report experience between 2020 and 2021 as reported by PT Adhi Karya Tbk. Economic performance, market conditions, indirect economic repercussions, procurement procedures, anti-corruption, and anti-competitive behavior are the six categories under which sustainability reports on economic data are disclosed. Anti-corruption and anti-competitive activity were two areas where the corporation withheld information for two years in a row. While the company in 2020 did not disclose the element of indirect economic repercussions. The corporation launched a CSR program in 2020, distributing payments to 46 foster partners who are included on the GRI 203-2 index for partnership initiatives. Then, in 2021, the corporation provides Covid-19 immunizations, bottled water aid for patients and medical staff at Wisma Atletes to help Wisma Atletes deal with the Covid-19 pandemic, and assistance with medical equipment to deal with the pandemic. Food delivery for the Covid-19 pandemic-affected low-income populations.

In 2020, PT Total Bangun Persada Tbk declared seven GRI subcomponents, and in 2021, eight. Changes in PT Total Bangun Persada Tbk's sustainability report reporting from 2020 to 2021 have resulted in discrepancies in the disclosure of the sustainability report. Economic performance, market conditions, indirect economic repercussions, procurement procedures, anti-corruption, and anti-competitive behavior are the six categories under which sustainability reports on economic data are disclosed. Anti-competitive behavior was one of the aspects that the corporation withheld from the public for two years in a row. In the meantime, the corporation in 2020 did not reveal certain parts of procurement operations. To contribute to community empowerment and development, particularly in the project area, TOTAL undertakes Corporate Social Responsibility (CSR) initiatives and activities in the social sector in a sustainable manner. The submission of social assistance in the form of staple foods is one of the specifics of the sustainable social activity program. This is done to assist local inhabitants in meeting their basic needs as they must remain at home due to Covid-19. The company's operating activities in 2020 will always be in close contact with the neighborhood, particularly with those who reside close to the project. The company's assistance in meeting community infrastructure and facility needs, specifically the Submission of 1 Tank/Toren for the production of Hand Sanitizers for Residents in the Context of Preventing Covid-19, is one of its activities. This activity is included in the GRI index 203-1 and 203-2. In contrast, the corporation will assist the government in 2021 by carrying out mutual cooperation vaccinations twice that year in order to combat the COVID-19 pandemic. This activity, which is connected to the GRI indices 203-1 and 203-2 and was successfully attended by 432 participants—companies personnel and their families—was carried out by the company in partnership with Biofarma in an effort to stop the spread of covid-19.

In 2020 and 2021, PT Totalindo Eka Persada Tbk disclosed three GRI subcomponents each time. PT Totalindo Eka Persada Tbk's sustainability report hasn't changed in two years. Economic performance, market conditions, indirect economic repercussions, procurement procedures, anti-corruption, and anti-competitive behavior are the six categories under which sustainability reports on economic data are disclosed. Market circumstances, indirect economic effects, procurement methods, and anti-competitive behavior—both of which were not revealed for two years straight—were among the things the corporation withheld from the public. Even though the Company encountered certain challenges in 2020, the Company persisted in providing aid to the local community through programs like Covid-19 Care, donations for natural disasters, and contributions for charitable and communal endeavors. This is an example of the Company's dedication to enhancing its position in strengthening the community and offering benefits for its presence there. In an effort to show its concern for the pandemic that has occurred, the company gave out masks to every employee at its office and project sites as well as in the neighborhood. In addition to being a cause for worry, the provision of masks is evidence that the Company is actively taking part in attempts to stop the spread of Covid-19. The Company will keep enforcing stringent health measures in all of its operational regions in 2021 to reduce the spread of COVID-19, particularly in light of the appearance of new varieties. The Company also gives work safety considerations first priority in all of its operational activities. The corporation supplied masks to all personnel in the office, on projects, and in the



neighborhood as a show of concern for the effects of the pandemic that has already occurred. The distribution of masks is a cause for concern, but it also shows that the corporation is helping to stop the spread of Covid-19.

In 2020 and 2021, PT Paramita Bangun Sarana Tbk declared two and three GRI subcomponents, respectively. There have been differences in the sustainability report disclosure from PT Paramita Bangun Sarana Tbk's reporting from 2020 to 2021. Economic performance, market conditions, indirect economic repercussions, procurement procedures, anti-corruption, and anti-competitive behavior are the six categories under which sustainability reports on economic data are disclosed. Market circumstances, procurement procedures, anti-corruption measures, and anti-competitive behavior, which were both not revealed for two years, were among the things the corporation withheld from the public. actively contribute to preserving the purity and wellbeing of the environment. The community responded positively to this program by creating an environmental clean-up agenda that is implemented every Saturday in each residential area. In order to provide hand washing stations, hand sanitizers, and masks around commercial and residential areas, PBS works with local community leaders. The spread of Covid-19 is anticipated to be slowed by this cooperative effort. Through a number of health protocols, the Indonesian government is making a concerted effort to stop the spread of Covid-19. In addition to the government's stance, PBS is taking steps to stop the spread of Covid-19 by enforcing extremely rigorous health regulations, particularly for PBS staff. For instance, PBS deploys air purifiers and hand sanitizers at various corners of workplace areas and broadcasts frequent cleaning (disinfection) programs. While in 2021 the company will spread awareness about COVID-19 prevention as a means of environmental conservation and offer support to the Indonesian Buddhist Tzu Chi Foundation in dealing with COVID-19 so that it can be used to address the most pressing needs in the neighborhood. This company's operations are represented by the GRI 203-2 index.

#### **4.3. Environmental Indicator**

Seven sub-components were revealed by PT Nindya Karya Tbk in 2020, and seven more will be revealed in 2021. PT Nindya Karya Tbk will continue to disclose its sustainability report from 2020 to 2021 without any changes. The eight categories of material, energy, water, biodiversity, emissions, effluent and waste, environmental compliance, and environmental supplier assessment make up the disclosure of sustainability reports on environmental indicators. Biodiversity and supplier environmental assessment are two topics that the business has not discussed in two years. The company reduced business travel and substituted teleconferences for in-person meetings during 2020 in an effort to save fuel. Compared to 2019, energy use dropped in 2020. The Work From Home policy implemented by the company at the government's request owing to the Covid-19 Pandemic was the cause of the decrease in energy consumption.

In 2020, PT Adhi Karya Tbk revealed 9 GRI subcomponents; in 2021, 5 GRI subcomponents were disclosed. Changes in the disclosure of the sustainability report experience between 2020 and 2021 as reported by PT Adhi Karya Tbk. On 2020 compared to 2021, businesses disclose more of the GRI index in environmental issues. The eight aspects of materials, energy, water, biodiversity, emissions, effluent and waste, environmental compliance, and supplier environmental evaluation make up the disclosure of sustainability reports on environmental indicators. Biodiversity, effluent and waste, environmental compliance, and supplier environmental evaluation are factors that the corporation has not revealed in the past two years. The business will not reveal significant environmental information that was already disclosed in 2021.

In 2020 and 2021, PT Total Bangun Persada Tbk respectively declared 12 GRI subcomponents. PT Total Bangun Persada Tbk will continue to disclose its sustainability report from 2020 to 2021 without any changes. The eight categories of material, energy, water, biodiversity, emissions, effluent and waste, environmental compliance, and environmental supplier assessment make up the disclosure of sustainability reports on environmental indicators. Specifically, the corporation withheld information about its environmental evaluation of suppliers for two years in a row.

In 2020, PT Totalindo Eka Persada Tbk revealed three GRI subcomponents, and in 2021, it disclosed two. From 2020 to 2021, PT Totalindo Eka Persada Tbk's reporting on its sustainability report underwent changes that led to discrepancies in how it was disclosed. On 2020 compared to 2021, businesses disclose more of the GRI index in environmental issues. Eight categories—materials, energy, water, biodiversity, emissions, effluent and waste, environmental compliance, and supplier environmental assessment—are used to categorize the disclosure of sustainability reports on environmental indicators. Water, biodiversity, emissions, environmental compliance, and supplier environmental evaluation are factors that the corporation hasn't mentioned in two years. The characteristics of wastewater (effluent) and rubbish won't be made public until 2020.



The environmental GRI index of PT Paramita Bangun Sarana Tbk is not disclosed in 2020; nevertheless, it is disclosed in 2021 together with four GRI sub-components. There have been many discrepancies between the sustainability report disclosures made by PT Paramita Bangun Sarana Tbk between 2020 and 2021. The eight categories of material, energy, water, biodiversity, emissions, effluent and waste, environmental compliance, and environmental supplier assessment make up the disclosure of sustainability reports on environmental indicators. Materials, biodiversity, emissions, effluent, waste, and environmental evaluation of suppliers were among the things the corporation withheld from the public for two years in a row. However, details about energy, water, and environmental compliance won't be made public until 2021.

#### **4.4. Social Indicator**

PT Nindya Karya Tbk announced 12 sub-components in 2020, and 17 sub-components in 2021. The disclosure of sustainability reports has experienced quite a few different adjustments between 2020 and 2021, according to PT Nindya Karya Tbk's changes in reporting. Social indicator disclosure is broken down into 19 categories, including employment, labor relations, occupational health and safety, training and education, diversity and equal opportunity, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, practice security, community rights, human rights assessment, local communities, supplier social assessment, public policy, customer health and safety, and medical care. Aspects including labor-management relations, child labor, safety procedures, rights of native populations, local communities, social evaluation of suppliers, and public policies were not reported by the corporation for two years.

Ten GRI subcomponents were declared by PT Adhi Karya Tbk in 2020 and ten more in 2021. PT Total Bangun Persada Tbk will continue to disclose its sustainability report from 2020 to 2021 without any changes. The 19 aspects of employment, labor relations, occupational health and safety, training and education, diversity and equal opportunity, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, practice security, already-existing community rights, human rights assessment, local community, social supplier assessment, public policy, customer health and sa are all included in the disclosure of sustainability reports on social indicators. Aspects that the company has not disclosed for the past two years include labor-management relations, the right to free association and collective bargaining, security procedures, assessments of community rights and suppliers' social responsibility, public policy, marketing and labeling, and socioeconomic compliance. The distribution of Partnership Program money to 92 Development Partners has been completed by ADHI in 2020. Given that 46 Foster Partners received payout, this number has grown from 2019. With a workforce absorption of 30 persons, this distribution comprises the implementation of coaching and training given to 3 chosen ADHI Foster Partners for the 2020 timeframe.

In 2020, PT Total Bangun Persada Tbk revealed 11 GRI subcomponents; in 2021, 18 GRI subcomponents were disclosed. alterations to the sustainability report's reporting. Between 2020 and 2021, PT Totalindo Eka Persada Tbk noticed a change in how it disclosed its sustainability report. In comparison to 2020, companies will report more GRI index data related to environmental factors in 2021. Employment, labor relations, occupational health and safety, training and education, diversity and equal opportunity, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, security practices, rights of existing communities, human rights assessment, local communities, social assessment of suppliers, public policy, and custom are the 19 aspects of social indicator disclosure that are broken down into sustainability reports. Aspects like freedom of association and collective bargaining, security procedures, already-existing community rights, evaluation of human rights, social evaluation of suppliers, public policy, marketing and labeling, and customer privacy were not provided by the corporation for two years. In response to the Covid-19 Pandemic that happened in 2020, the corporation established a Covid-19 task force team that consists of centers, programs, and workshops. enhancing infrastructure to support the prevention of the spread of Covid-19, such as handwashing and hand sanitizers, disinfecting work areas, measuring temperature, setting work locations by enforcing social distancing rules, administering vitamins, handing out masks, temporary isolation rooms, rapid tests (antigen/anti body)) and influenza vaccines for the Company's employees. The business then regularly supervises and socializes components of occupational safety and health that have been set up and carried out in a variety of methods, such as: the Project's preparation of the Covid-19 protocol in order to carry on with building during the epidemic. Covid-19 task force and project head office coordination meetings, sharing sessions, and posters are all ways that the protocol is disseminated. Through coordination meetings, the Covid-19 procedure for projects, workshops, and the head office is monitored. The Covid-19 task force team, which consists of the central team, projects, and workshops, was founded by the firm in 2021 as part of its CSR effort in response to the

conditions of the pandemic that have existed since 2020. enhancing infrastructure to support the prevention of the spread of Covid-19, including hand washing and hand sanitizers, disinfecting work areas, measuring temperature, setting work locations by enforcing social distancing rules, giving vitamins, distributing masks, temporary isolation rooms, RT antigen/PCR swabs, organizing mutual cooperation vaccination (Covid-19 vaccine for TOTAL employees), and speeding up vaccination for workers.

In 2020 and 2021, PT Totalindo Eka Persada Tbk disclosed 8 and 9 GRI sub-components, respectively. alterations to the sustainability report's reporting. Between 2020 and 2021, PT Totalindo Eka Persada Tbk noticed a change in how it disclosed its sustainability report. The 19 aspects of employment, labor relations, occupational health and safety, training and education, diversity and equal opportunity, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, practice security, already-existing community rights, human rights assessment, local community, social supplier assessment, public policy, customer health and sa are all included in the disclosure of sustainability reports on social indicators. Aspects like labor-management relations, non-discrimination, freedom of association and collective bargaining, security procedures, community rights already in place, evaluation of human rights, social evaluation of suppliers, public policy, marketing and labeling, and customer privacy were not disclosed by the company for two years. As new strains of Covid-19 arise, the corporation continues to enact stringent health policies across all of its operational regions to reduce the spread of the virus. In relation to the handling of Covid-19, the business undertook a number of actions to guarantee the health and safety of every employee. Routine rapid and swab tests, temperature checks before entering the office, hand washing requirements before entering the office area, warning employees not to leave town for any reason other than work, urging them to always keep the windows open to maintain air circulation, warning them not to crowd around the office area, spraying disinfectants throughout the work area, and using the meeting by zoom option are some of these activities. A number of events in 2021, including a pandemic, also had an effect on the neighborhood. Because of this, the company aims to serve the local community through a variety of CSR initiatives, such as tree planting, Ramadan blessing, orphanage Christmas, and blood donation.

In 2020, PT Paramita Bangun Sarana Tbk revealed three GRI subcomponents; in 2021, seven GRI subcomponents were disclosed. The sustainability report disclosure process for PT Paramita Bangun Sarana Tbk witnessed significant changes between 2020 and 2021. Social indicator disclosure is broken down into 19 categories, including employment, labor relations, occupational health and safety, training and education, diversity and equal opportunity, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, practice security, community rights, human rights assessment, local communities, supplier social assessment, public policy, customer health and safety, and medical care. Employment, labor relations/management, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, security practices, already-existing community rights, evaluation of human rights, supplier social assessment, public policy, marketing and labeling, customer privacy, and socioeconomic compliance were among the topics the company withheld from the public for two years.

## V. CONCLUSION

Corporate social responsibility (CSR) is the business' obligation to take responsibility for the effects of its operations on the environment and society. CSR is a crucial component of corporate sustainability because it enables organizations to become more accountable to society and gain its support. Companies can develop their favorable public perception, boost client loyalty, and enhance their financial performance by engaging in CSR. Corporate social responsibility (CSR) can have a number of detrimental effects on a firm if it is not implemented. First, because it is perceived as not caring about the effects of its economic activities on society and the environment, the corporation will lose community support and trust. Second, the organization will miss out on chances to enhance its favorable reputation in the eyes of the general public, lowering customer loyalty and decreasing sales. Third, businesses would miss out on chances to boost their financial performance because CSR may also help businesses cut expenses and enhance productivity. As a result, CSR implementation is crucial for the company's ongoing operations. The 2016 GRI standards are being followed by the GRI index disclosures for the construction service businesses PT Nindya Karya Tbk, PT Adhi Karya Tbk, PT Total Bangun Persada Tbk, PT Totalindo Eka Persada Tbk, and PT Paramita Bangun Sarana Tbk as a whole. There are still a number of indications on the list, though, that are either lacking or not up to par or even not mentioned. The five construction service businesses had an average universal indication disclosure of 56% in 2020 and 61% in 2021, which are classified as partially applied, in contrast to CSR disclosure during the Covid-19 epidemic. While the category of limited disclosure for economic indicators has a disclosure rate of 29% in 2020 and 37% in 2021. Additionally, the proportion of

disclosure for environmental indicators is 19% in both years; this amount is covered by limited disclosure. With a limited disclosure statement and a disclosure percentage of 22% in 2020 and 31% in 2021, the final disclosure is a social indicator. The universal indicator is the most comprehensive indicator among the four that the company reported in its sustainability report when compared to economic and social indicators also the environment.

The selection of only five construction companies as research samples represents one of the study's remaining limitations, making it impossible to generalize the findings to all Indonesian construction firms. To simplify their classification in the 2016 GRI and lengthen the research year, it is envisaged that we may examine a sample of businesses who already have sustainability reports for additional study. In order for the company's CSR disclosure to be of extremely high quality, it is expected that the company will be able to completely disclose the elements covered by the four indicators.

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