

UDC 332

ANALYSIS OF CORPORATE SOCIAL REPORTING RESPONSIBILITY OF STATE AND REGIONAL OWNED ENTERPRISES

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ABSTRACT

Disclosure of corporate social responsibility is an illustration of the implementation of corporate social responsibility. This study aimed to analyze the information needed in the field of social responsibility in line with the business of SOE/ROE in Central Sulawesi Province, Indonesia, as well as analyze and develop social responsibility reporting model. Surveys method was employed by distributing questionnaires to the respondent of the ROE/SOE employees. Purposive sampling method was generated, and the results analyzed with comparative descriptive. The results of the study showed that there are still state-owned enterprises (SOE) that have not practised social responsibility activities in their operational areas, have not revealed the social responsibility activities in the annual report or sustainability report. While ROEs discloses at the annual report and the company's website. The reporting held generally relates to community development, working capital assistance, and scholarship assistance. This study contributes to the social disclosure literature, especially in the implementation of social responsibility in the operating area. Research findings that describe the social responsibility of SOE are still carried out in certain regions, not yet covering all operational areas. Further researchers can verify the findings and research from another perspective.

KEY WORDS

Corporate social responsibility, reporting, state enterprise, regional enterprise.

Reporting of Corporate social and environmental responsibility (CSER) reflects the implementation of social responsibility that has been carried out by the company. The term corporate social responsibility in accounting is also known as Social Accounting or Social Responsibility Accounting (Gray et al., 1988). Social responsibility for the company is something that compulsory by Law No. 40 of 2007 concerning Limited Liability Companies. The implementation of CSER in a limited liability company is confirmed by the issuance of Government Regulation No. 47 of 2012 concerning the Corporate Social Responsibility Limited Liability Company. After the issuance of this regulation, companies in Indonesia are now required not only to conduct social and environmental activities (as determined by Limited Company Law 40/2007) but also they are obliged to disclose their social and environmental activities in the company's annual report.

The recommendation to implement social responsibility is not only limited to private companies in the form of limited liability companies but also state-owned enterprises (SOE) and regional government-owned enterprises (ROE) that is confirmed on the Minister of SOE Indonesia regulation, Number: 09/MBU/7/2015. The decision issued by the Minister of SOE principally organized partnership programs and environmental development programs. Likewise, financial services institutions are required to carry out CSER under the Financial Services Authority Regulation No. 51/POJK.03/2017. Concerning the implementation of sustainable finance. One of the principles in the implementation of sustainable finance is the principle of managing social and environmental risks so that the stronger the legal basis for implementing CSER in state-owned companies included in the Financial Services Institution.

Disclosure of CSER information to stakeholders can be a means to gain legitimacy for the company. SOE and ROE companies generally have disclosed CSER in annual reports, sustainability reports, or on the company's website, but not all activities carried out in the Central Sulawesi region which is the place of operations are disclosed that might lead to

conflict because stakeholders may not be aware of the CSER activities that have been performed. This study seeks to provide an overview of the disclosure of SOE/ROE CSER in Central Sulawesi Province and can be the basis for policymakers in compiling CSER reporting models following the types of industries in Central Sulawesi Province.

Empirical studies of corporate social responsibility disclosures have been extensively investigated, for example on the influence of mandatory disclosure policies (Yaya et al. 2017), Priority of revelations (Anas et al. 2015), Integrated Reporting Understanding (McNally and Maroun, 2015; (Gibassian, Rodrigue, and Arjalies. 2018), Extensive CSR disclosures (Gavana et al., 2017), sustainability disclosure (Gavana, Gottardo, and Moisello, 2017). However, there are not many studies that have examined at the implementation of CSR in work areas that adjusted to the sustainability report

.The available literature leaves room to examine the implementation of CSR and disclosures in the sustainability report by the company's business fields. Reporting on CSR should be adjusted to the business sector of the company (GRI, 2013) so that the activities carried out have different social and environmental impacts. The condition above drives the need to formulate the types of information that must be in the social responsibility report, so that the information presented is relevant and following the company's main activities.

This study tried to use sustainability reports or annual reports to investigate information that has been carried out by the company. The results of Muliati and Iqbal's research (2017) found that social responsibility has a positive effect on company performance. This empirical evidence is fundamental for the implementation of the social responsibility of SOE/ROE in Central Sulawesi Province, Indonesia by providing information to stakeholders in the form of reporting of their social responsibility activities. Based on the phenomena described above, the specific objective of research are; to verify disclosure of CSR activities carried out by BUMN / BUMD in line with their business fields.

LITERATURE REVIEW

CSER disclosures reflect the implementation of a company's CSER that essential to provide information to stakeholders so that the entity will gain legitimacy. Legitimacy theory is built upon the social contract that exists between the company and society (Deegan, 2002). The company exists with the consent of the community. A company validates its existence in its community if its operations and activities are seen to follow the norms agreed to by the community. If a company is seen as not following the norms that exist in society, there will be a legitimacy gap between the company's operations and people's expectations. In the case of CSER, the company will get the legitimacy of operations by having good CSER practices. One way to describe CSR practices by providing information to stakeholders through mass media and disclosures in annual reports or sustainability reports.

Information on implementing CSR is beneficial for companies, and stakeholders need that information to assess the company. Information through mass media such as newspapers, magazines, brochures that are easily accessed by the community is the easiest way to convey information. However, information about CSR activities needs to be channeled with disclosures made by the company through annual and sustainability reports. SOE/ROE in Central Sulawesi Province has not all made sustainability reports because the nature of the making of the report is still voluntary. There are no rules that require the preparation of a sustainability report. Likewise, not all SOE/ROE have revealed CSER activities in Central Sulawesi in the sustainability report.

Amran and Ooi (2017) stated that reporting practices will ensure that stakeholders are informed and aware of what is happening and why. Information to stakeholders tends to develop less negative perceptions of business operations, which help maintain the image and legitimacy of the business. Given the importance of transparent reporting practices, some countries have mandated to disclose their social, economic and environmental impacts. Yaya et al. (2017) shows that there is a significant increase in the percentage of GRI index reported, the number of words used to report on GRI environmental issues, the

percentage of carbon emission indices reported and the number of words used to report aspects of carbon emissions after the mandatory disclosure policy is issued.

Anas et al. (2015) found that companies registered in Malaysia changed their priorities in leveraging among CSR themes. They reveal more CSR information related to the community and environment than the market and workplace. Moreover, this study revealed that the variable of appreciation could explain the quality of Malaysian CSR PLC disclosures in the annual report. McNally and Maroun (2015) state that there is a lack of understanding of the potential for integrated reporting and business management; too dependent on rules or guidelines and compliance-based reporting is an example of the most common rejection for the introduction of integrated reporting and thinking. Investors ignoring integrated reports add to the limited epistemic commitment to integrate reporting, whereas Gavana et al. (2017) shows that CSR disclosure is broader when they plan to issue equity/bonds. When family members function as CEOs within the company, they have a significant effect on disclosure.

METHODS OF RESEARCH

This study is qualitative research where a survey was conducted to collect data on the implementation of corporate social responsibility in the working area of BUMN and BUMD. In order to assess CSR practices conducted by SOE/ROE, employees' interview were performed related to CSR implementation. Then match the contents of the sustainability report or in the annual report. Besides that, full disclosure of CSR made by SOE/ROE is also assessed. The extent of sustainability disclosure relied on a self-constructed disclosure index based on a list of disclosure items that reflects the relevant subjects of the Global Reporting Initiative (GRI) indicators (GRI Sustainability Reporting Guidelines G3.1, 2011).

The sampling method used was purposive sampling, with criteria that were (1) SOE companies located in Central Sulawesi, (2) ROE of Central Sulawesi Province. The number of samples is 11, consisting of 10 SOE companies and 1 ROE. The analysis carried out on CSR disclosures to find out information that was included in the annual report and sustainability report. Assessment of SOE/ROE CSR disclosures compared to information that stakeholders want to know based on their type of business (GRI, 2013).

RESULTS OF STUDY

SOE/ROE in Central Sulawesi Province which is the research sample divided into sectors; 1) Air transportation - Flight, 2) Banks, financial and insurance institutions, 3) Electricity and electricity producers, 4) Oil and Gas, 5) Specialized consumer and Supplies, 6) Telecommunication Services, 7) Water Transportation Ports and Port Services, 8) Water Transportation and 9) Professional Services.

SOEs, whose fields of business in this category are PT. Garuda Indonesia. In the implementation of CSER PT. Garuda Indonesia has a commitment contained in the concept of Garuda Indonesia Green Airline, which aims to make airlines aligned with the community and nature that realized in the involvement of Garuda Indonesia as one of the founding members in the Indonesia Business Council for Sustainable Development.

PT. Garuda Indonesia continually strives to reduce the impact on the environment produced by the aviation industry that actualized in the form of Green Strategy consisting of Green Campaign (people), Green Action (Planet), and Green Responsibility (Profit). CSER program designed to support community development and sustainable environmental development. The programs offered are often synergized with the Government's efforts and other institutions both domestically and internationally, which touch on the three aspects of CSR, namely Economic, Social, and Environment consistently and sustainably.

The implementation of corporate responsibility by Garuda Indonesia involves stakeholder interaction with every operational aspect of Garuda Indonesia. A full description describing these interactions is presented in the Garuda Indonesia Sustainability Report. The report contains an explanation of the role of Garuda Indonesia contributes to maintaining the sustainability of the earth and all its contents through the implementation of various programs

with the aim of maintaining a balance of performance in the economic, social and social fields, including respecting workers' rights and implementing good corporate governance in achieving these goals. Funds for implementing CSER come from the profits of each Branch in the Center, and the management of CSR is centralized. As for the distribution of CSR funds in Palu in the form of mosque development assistance.

SOE/ROE companies that are the research samples belonging to this group are 11 companies, presented in appendix 1. Based on Appendix 1, it appears that there are still SOEs that have not carried out CSR activities in the operating areas of their branch offices, such as PT. Bank Tabungan Negara, PT. Askrindo and PT. Jiwasraya. However, this does not mean that the SOE does not implement CSER elsewhere. Thus it could be seen on the website and annual reports of each of the SOEs, The implementation of the CSR is reported without detailing the activities of each of its branches.

Disclosure of Bank Sulteng's social responsibility activities is carried out on annual reports, websites, and in local mass media. Based on the indicators of GRI-4 General Standard Disclosures the majority has been disclosed in the Annual Report both in 2016 and 2017. Company profile, data of the Board of Commissioners and Directors, Employee Composition have been disclosed.

Disclosure of CSR activities carried out by Bank Sulteng is only normative and does not carry out a comprehensive disclosure of 91 indicators from three aspects, namely: Economic aspects, environmental aspects, and Social Aspects because Bank Sulteng has not made a Sustainability Report either in 2016 or 2017. The preparation of sustainability reports for Bank Sulteng is not yet required because it is still in the BUKU category 1 (POJK No.51 / POJK.03 / 2017). The category of BUKU (*Bank Umum berdasarkan Kegiatan Usaha* = Commercial Bank based on Business Activities) is under Bank Indonesia regulation No. 14/26/PBI/2012 concerning business activities and office networks based on the bank's core capital.

CSER activities in the Central Sulawesi Bank for economic aspects include relocation assistance, making new stalls for entrepreneurs and help to make sales for small and medium enterprises (SMEs) by providing a place at Palu City Pavilion. Social aspects include the provision of assistance for District/City Ambulance Cars for Hospitals (except Tolitoli and Palu City with Garbage and Greening Motorcycles per request of Local Government), Providing 1 unit of Centrifuges Refrigerators for Central Sulawesi Indonesian Red Cross (PMI), Aid for Tolitoli District Flood Victims in 2016, Poso Regency 2016 Earthquake Victim Assistance, Outstanding Student Scholarship Assistance at Tolitoli District Nursing Academy in 2015 and 2016, Free Cataract Surgery for the Disabled, Operational Assistance for PAUD Najadi Pande in Palu City, Help 3-Month Employment BPJS Fee for Non-Wage Workers in Palu City, Sigi District, Donggala District and Parigi District in 2016 and 2017 amounted to 6,000 people, and Assisting in the Establishment of Clean Water Networks in Bukit Bambu Village in Poso District at 2017.

Environmental aspects include the construction of Mutiara Sis Al-Jufri Airport Park in Palu, Parigi Khatulistiwa Recreational Park, Revitalization of Palu Vatulemo Field and the Park along Morowali District II, providing 5 units' garbage car for Toli-Toli Regency, Fecal Car for Morowali Regency, motorbike bins, water tank motors, and lighting lamps for open spaces in Banggai Regency.

SOEs included in this sector are PT. PLN. In reporting CSER, PT. PLN has not made a report related to the implementation of CSER in Central Sulawesi. However, in the implementation of CSER PLN has implemented through the Partnership and Community Development Program (PKBL), which includes the Surgery of Veterans' Houses, Introducing Nusantara Students, and Community Development Programs and Corporate Social Responsibility (CSR). The Community Development Program consists of seven (7) series of activities that include; the Development of Ex-Prisoners; Provision of Clean Water Facilities; Provision of Toilet Washing Facilities (MCK); Construction of Child Care Centers in the Market; Development of Former National Athletes; Development of Remote, Border and Conflict-Prone Villages; and the Household Electrification Program that Has No Electricity. One of the activities in Sulawesi Tengah is the installation of electricity of houses that have

not been electrified in Banggai Regency. Reporting on these activities is carried out through social media such as Facebook and on the PLN website.

Companies included in the oil and gas sector are PT. PERTAMINA, with the status of PT. PERTAMINA Regional Central Sulawesi. In implementing CSR, PT. PERTAMINA has set several strategic initiatives as a form of its commitment, namely: 1) Sustainable community empowerment (through education on behavioral changes, mindset, and skills and health training), 2) Environmental conservation, 3) Related business strategies and 4) implemented thoroughly.

CSER activities are in the form of Social: 1. Cheap Market, 2. Shoe Distribution, 3. Herbal Tree Planting. Environment: Adiwiatu School. Related to the planting of green trees which are CSR program activities, PT. PERTAMINA has a built village, Tananagaya Village, Mamosalato District. The activity of planting family medicine plants (TOGA) around the house. PERTAMINA's contribution is to provide training assistance in several locations, for example, the use of herbal plants. These CSR activities are reported on company websites that are easily accessed by stakeholders.

The SOEs belonging to this sector are PT. BULOG. This company distributes food explicitly. CSER activities only revolve around social aspects, in the form of the implementation of competitive markets and the provision of assistance in completing studies for students. However, this has not been reported in the Sustainability Report or in the Annual Report.

PT. Telekomunikasi Indonesia (Persero) has carried out CSR programs, including 1) The Environmental aspects; Digital Park, Wi-Fi Corner, Broadband Learning Center, Digital Library, Digital Village, Digital Lounge, Creative Camp, Veteran Home Surgery, Development of clean water advice, assistance for flood victims, 2) Community Aspects; Indonesia Digital Learning, My Teacher My Hero, Sociodigi Leader, Disability Care, Free 1000 HP Service, and 3) Economic Aspects; UKM Go Digital, Marketing Training.

CSR programs conducted by PT. Telkom in Central Sulawesi includes 1) Community Development Centers, and 2) Community Development (Natural Disaster Assistance, Development of Worship Facilities, Educational Scholarships, and Development Partners). Reporting on the CSER activities through the local mass media and annual report. The condition above shows that in addition to implementing the CSER program, PT. Telkom also reports its activities as a form of accountability to stakeholders. Implementation of PT. Telkom was quite successful, which was marked by the acceptance of several awards as follows; Finance Asia, Category La Tofi School of CSR.

State-owned enterprises in Central Sulawesi Province belong to this sector are PT. Port and PT. Pelni. PT. The Indonesian port in Central Sulawesi Province is the working area of PT. Pelabuhan Indonesia District IV. CSER activities carried out for economic aspects include competitive markets, the help of fishermen's jackets, and job auctions. For social elements covering food assistance, providing tunnel tent assistance and 100 seats, providing financial support for sports activities and places of worship, participating in expo exhibitions in the field of transportation, activities with teachers to build a country in Luwuk (education day), youth building the country (followed by 100 youth). Whereas for environmental aspects, it includes tree planting activities in the Pantoloan area, and a community service called Gotong Royong in the Talise and Pantoloan areas.

PT. Pelabuhan Indonesia IV is committed to continuously contributing to economic development, community empowerment while improving the quality of life of employees and their families covered by the Partnership and Community Development Program in order to create a harmonious relationship between the Company and the community and the environment. Reporting of CSR activities is reported in the annual report, sustainability report, and on the company's website.

PT. Pelni has not implemented CSER in Central Sulawesi Province. Implementation of CSER at PT. Pelni only conducted in Makassar Branch. Because the CSER policy is determined by head office and implemented by the branch work area. However, reporting of PT CSER activities PT. Pelni was published to the Website and in the Annual Report.

PT. Sucopindo is a company engaged in the field of Certification, audit, assessment, consulting, training and various related supporting activities, including in the sectors of Agriculture, Forestry, Mining (Oil and Gas and Non-oil and Gas), Construction, Processing Industry, Marine, Fisheries, Government, Transportation, Information Systems and Renewable Energy. Implementation of the CSR has been reported in the 2017 sustainability report. However, PT. Sucopindo Palu Branch has not carried out CSR activities in Central Sulawesi Province.

In implementing the CSER PT. Pos Indonesia has distributed the Partnership and Community Development Program funds in the form of loans to MSMEs in Central Sulawesi Province. Loan funds received by the Patronage Partners are used for additional working capital and business expansion. An increase in employment accompanied many Patronage Partners who succeeded in developing their business, but not a few who experienced a failure even experienced bankruptcy, which ultimately left terrible debts. Reporting of CSER activities in Central Sulawesi Province is included in the Annual Report of PT. Pos Indonesia.

DISCUSSION OF RESULTS

This study aimed to describe the reporting model of social responsibility of SOE and ROE in Central Sulawesi Province. SOEs in Central Sulawesi generally have branch offices or representatives. The CSR reporting was done centrally and included in the Annual and the sustainability report. However, not all SOEs have included CSER activities in Central Sulawesi on the Sustainability report. Reporting of CSR activities is still valid in general without giving a detailed explanation of the implementation of CSER in the SOE operating area that might lead to the lack of information for stakeholders in the branch operations area. The lack of information provided by the company will allow the emergence of claims from stakeholders in the area of operations. The condition above already explained in Gunawan's (2015) finding which states that Indonesian companies consider CSR necessary. However, they do not seem to realize the importance of expressing it comprehensively in the annual report because they are still looking for other forms of reports to accommodate information on social activities.

Providing information to external parties is a form of accountability to external stakeholders regarding CSR activities carried out by SOE/ROE. CSER information disclosed in the annual report or the sustainability report can be a means to gain legitimacy from stakeholders. Likewise, with the reporting of CSER, the company will make a motivation to make changes to internal strategy activities and processes that incorporate sustainability issues into operational practices and decisions. Aligned with the findings of Biswas and O'Grady (2016), which states that information on carbon emissions reporting and management schemes motivate changes in internal process activities and strategies.

SOEs that have not implemented CSER in Central Sulawesi, the reason is that they consider that the SOEs are still in the form of branches or units from other regions whereas the company's responsibility for the SOE's operating environment is part of the company's commitment to gain legitimacy from the environment and the community around SOE. Recognition obtained by the company will produce an image for the company, as Gunawan (2014) found that the creation of a great image is essential for the success of the company. Disclosure of corporate social responsibility is used as a public relations tool to improve the image and reputation of the company.

Responsibility to the surrounding community is something that needs to be prioritized because the first to get or be affected by the existence of the company is the community around the company. So it is not unusual to say that companies that will only operate in an area need to accommodate the culture in which they stand. Muliati (2017) found that CSR disclosure will improve company performance. Companies can perform when they get support from the surrounding community. Support obtained from the community because the company pays attention to the rights of its stakeholders, in this case, the community around the company.

There are several SOEs that do not report CSER activities in their working areas in

Central Sulawesi Province. Consequently, the public may not understand what the companies have undertaken CSR activities. The company cannot influence public perceptions, responding to some instance or pressures and communicating with stakeholders (Gunawan, 2015). When no CSER report is made, it means that the company does not provide information to stakeholders. The provision of information to stakeholders is not limited to the profits obtained by the company and CSER activities that have been carried out but also related to the negative impacts caused by the company's activities, including ecological and social impacts (Nasikh, 2017).

Biswas and O'Grady (2016) state that organizations can choose not to report sustainability activities because they question the benefits of environmental reporting. Implementation of CSER that is not included in the annual report or sustainability report indicates that the company is not transparent in its reporting. Blackburn (2007: 315) states that companies that are not transparent in their reporting can be caused by not fully understanding this problem, are not aware of this problem, or may believe that the problem is insignificant/not material enough to be a priority reported.

The company should report transparently in the CSR report. Blackburn (2007: 309) states that the reason for companies to make transparent reporting is to encourage constructive change, build stakeholder trust through transparency, and build a reputation through consistent communication. Organizational sustainability depends on internalization and incorporating information on environmental performance reported externally into internal systems and practices (Biswa and O'Grady, 2016; Perego and Hartmann, 2009).

The company's CSR report follows the Global Reporting Initiative (GRI). In preparing the sustainability report, the company can choose the reporting option between "core" and "comprehensive". Each option can be applied by all organizations, regardless of size, sector, or location. Core Options contain essential elements of the sustainability report. The Core Option contains the background that underlies the organization's disclosure of economic, environmental and social impacts and governance performance. The Comprehensive Option is based on the Core option by requiring additional Standard Disclosures regarding strategy and analysis, governance, and organizational ethics and integrity. Besides, organizations are asked to convey their performance more broadly by reporting all indicators related to identified physical aspects (GRI 4.).

CSER disclosures for each type of company will have different scores, this can be due to differences in business types (GRI, 2013), as well as the status of the countries in which the company, for example, companies in developing countries will differ in CSER disclosure scores compared to developed countries (Bhatia, 2018).

Table 1 - Number of Topics That Stakeholders Want To Know

No	Sector	Number of topic
1	Oil and Gas	92
2	Electric Utilities and Independent Power Producers and Energy Traders	71
3	Air Transportation-Airlines	22
4	Specialized Consumer Services (Kantor Pos)	3
5	Food and Consumers Staples Retailing (Bulog)	18
6	Telecommunication Services	30
7	Water Transportation-Port and Services	19
8	Water Transportation	15
9	Banks, Diverse Financials and Insurance	42

Source: GRI (2013).

SOE/ROE companies operating in Central Sulawesi Province consist of the following business fields: Air Transportation-Airlines, Electric Utilities and Independent Power Producers and Energy Traders, Oil and Gas, Specialized Consumer and Supplies, Communication Services, and Water Transportation-Port and Services. Generally, SOE/ROE only reports general activities. Whereas in the partnership program and environmental development, it is clear that not only assists in providing capital loans, but there are things related to the environment that must be done and disclosed to stakeholders, so that the goal

of the PKBL is the form of SOE/ROE social responsibility.

CSER disclosures cover economic, social and environmental aspects. However, with the different sectors of the company, the number of topics revealed will be different. The topics from each sector are information that stakeholders want to know (GRI, 2013). When a company provides disclosure following what is desired by stakeholders, the company has fulfilled curiosity, so that stakeholders can provide legitimacy to the company. The number of topics that stakeholders want to know based on the sector of the company in the sample of this study is as follows (see Table 1).

CONCLUSION

From the discussion above, it can be concluded that first, SOE/ROE companies in Central Sulawesi Province generally have carried out social responsibility. However, the reporting has not been carried out comprehensively.

Second, SOE headquarters determine social and environmental responsibility in the SOE branch operations area, so there are several SOEs that do not carry out social responsibility activities in the branch operations area, or even carry out activities, but are not reported in the SOE sustainability report.

Third, CSR reporting is carried out in a separate report, namely the sustainability report, and in the annual report. SOE that has not carried out CSR because SOE is still a unit of operations branch outside Central Sulawesi Province. Whereas SOE's social responsibility activities that are not reported in the annual report or sustainability report are since the program is usually a program in the Branch that covers the operational area in Central Sulawesi Province.

Fourth, CSR reporting for ROE is still reported in the annual report and on its website. This is because there is no special division in charge of CSR implementation, and because Central Sulawesi is still in the BUKU 1 category, which is not yet required to prepare a sustainability report.

This study contributes to the social disclosure literature, especially in the implementation of social responsibility in the operating area, as a form of corporate commitment to stakeholders, and in social responsibility. Research Limitations; Research findings that describe the social responsibility of SOE are still carried out in certain regions, not yet covering all operational areas. Further researchers can verify the findings and research from another perspective.

APPENDIX 1

No	SOE / ROE	Implementation of CSR at Central Sulawesi, Indonesia	The Place for CSR Disclosure
1	PT. Bank Mandiri	Economy; Independent entrepreneurship. Social: Socialization like saving, assistance to agencies, Regional Government Anniversary, Regional Government Events. Ambulance Car Aid to Sigi Regional Government. Natural Disaster Relief at Toli-Toli. Construction of the Multipurpose Building at Untad, Construction of Mosques in Parigi, Mass Circumcision Assistance, Job Fair at Nakertrans for agencies that will recruit. Environment: Making a city park in Poso	Website
2	PT. BNI	Economy: Assisting BNI-Built, Empowered MSMEs (assisting farmers to increase productivity, cheap markets)	Sustainability Report
3.	PT. BRI	Social: Assistance to Orphans, Mass Circumcision Assistance, Social Service Assistance, Natural Disaster Aid, and Mosque Construction Assistance Environment: Purchasing Waste Carrier Motors, Purchasing School Buses.	Sustainability Report
4	PT. Bank Tabungan Negara (persero)	There is no TJSL implementation in the Central Sulawesi Area	Laporan PKBL

5	PT.Pegadaian	Economy: Entrepreneurship Seminar, Fostered Partners of FMU. Social: Assistance to Orphanages, Assistance to Nursing Homes, and Construction of Public Facilities. Environment: Clean environment program, Waste bin assistance to Local Government.	Sustainability Report
6	PT. Askrido	There is no TJSL implementation in the Central Sulawesi Area	Annual Report Sustainability Report
7	PT. Jasindo	There is no TJSL implementation in the Central Sulawesi Area	Sustainability Report
8	PT. Taspen	Providing capital assistance to SMEs, Home Surgery, Scholarships, and Irrigation Making.	Annual Report
9	PT. Jiwasraya	There is no TJSL implementation in the Central Sulawesi Area	Annual Report dan Website Perusahaan
10	PT. Jasa Raharja	Partnership Program: and Community Development: Foster Partner Education and Training, Central Expo	Annual Report
11	PT. Bank Sulteng	Explanation in 2.1. <i>Implementation of CSER in Bank Sulteng</i>	Annual Report

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