

The Non-State Actor Contribution in Achieving Sustainable Development Goals: Capturing The Global Reporting Initiative Role in Indonesia

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ABSTRACT

This study analysed and discussed non-state actors' role in achieving Sustainable Development Goals (SDGs) in Indonesia. The focus of the study is the Global Reporting Initiative (GRI), one of the NGOs widely recognised as a provider of sustainability reporting standards. This study adopted qualitative research methods by collecting data from literature studies and interview competent informants from GRI Indonesia representatives, related industries, expert academics, and government representatives. Furthermore, the data were analysed using triangulation methods to answer research questions adequately. The findings of this study show that GRI has a significant role in achieving the SDGs in Indonesia. GRI uses a pattern of collaboration and cooperation and provides sustainability-related training in promoting the use of GRI Standards to both regulators and companies. The results of this study are expected to provide the latest discourse on the role of non-state actors in achieving SDGs as the global commitment of countries in the world.

ABSTRAK

Penelitian ini dilakukan untuk menganalisis dan membahas peran aktor non negara dalam pencapaian Tujuan Pembangunan Berkelanjutan (SDGs) di Indonesia. Fokus studi adalah Global Reporting Initiative (GRI) sebagai salah satu NGO yang telah dikenal luas sebagai penyedia standar pelaporan keberlanjutan. Studi ini menggunakan metode penelitian kualitatif dengan pengumpulan data dari studi literatur dan wawancara kepada narasumber berkompeten yang berasal dari perwakilan GRI Indonesia, industri terkait, akademisi ahli, dan perwakilan pemerintah. Selanjutnya, data dianalisis dengan menggunakan metode triangulasi agar mendapatkan jawaban yang memadai untuk menjawab pertanyaan penelitian. Temuan studi ini menunjukkan bahwa GRI memiliki peran yang signifikan dalam pencapaian SDGs di Indonesia. GRI menggunakan pola kolaborasi dan kerja sama serta memberikan pelatihan terkait sustainability dalam mempromosikan penggunaan Standar GRI baik kepada regulator maupun perusahaan. Hasil studi ini diharapkan dapat memberikan diskursus terkini mengenai peran aktor non negara dalam pencapaian SDGs sebagai komitmen global negara-negara di dunia.

Pendahuluan

The World Bank data in 2021 shows that Indonesia has the fourth largest population and tenth economic strength in the world and is one of the largest economic powers in the Southeast Asian region. Indonesia is also a member state of the G20, an informal group of developed and developing countries with influence, especially in international finance.¹ Although the forum, which started from the G7, was criticised for not representing real-world economic power, in its development, the organisation later transformed into the G20 by involving developing countries such as Indonesia.² Indonesia joining the G20 proves that national economic strength counts toward global politics. However, strategically Indonesia and other developing countries have not had a major influence on the forum due to the lack of coordination of diplomacy between developing and developed countries.³

As one of the world's economic powers, Indonesia has a big challenge in managing its potential, especially natural resources, transforming the industry to be more environmentally friendly by prioritising sustainability.⁴ The existence of SDGs can

be a guideline for Indonesia to implement sustainability aspects in a more focused way.. Therefore, the 2015-2019 National Medium-Term Development Plan (RPJMN), as a follow-up to President Joko Widodo's administration program, has included the Sustainable Development Goals (SDGs) indicators as one of the achievements.⁵

Furthermore, this condition has created Indonesia as a country that has a fairly good potential for achieving the SDGs. According to the 2019 SDGs Implementation Progress Report published by the Ministry of National Development Planning/Bappenas, the achievement of Goal 12 Indicator 12.6 of the SDGs, namely encouraging companies to adopt sustainable practices and integrate sustainability information in their reporting cycles, has been achieved quite significantly. One of the reporting standards used is the Global Reporting Initiative (GRI) standard which has also been known internationally as a reference in making comprehensive sustainability reports.⁶

GRI was chosen as the object of study by scholars because it is known to have an excellent reputation for providing guidance or standards in the preparation of sustainability reports.⁷ This study discussed the role of non-state actors in achieving the SDGs in Indonesia. Some of the research results on GRI have been published by scholars, namely by Brown et al.,⁸ Levy et

¹ Ngaire Woods, 'The G20 Leaders and Global Governance', *GEG Working Paper*, no. October (2010): 5.

² Colin I. Bradford and Johannes F. Linn, 'A History of G20 Summits: The Evolving Dynamic of Global Leadership', *Journal of Globalization and Development* 2, no. 2 (2012): 8, doi:10.1515/1948-1837.1239.

³ Zamroni Salim, 'Indonesia in the G20: Benefits and Challenges Amidst National Interests and Priorities', *G20: Perceptions and Perspectives for Global Governance*, no. January 2010 (2011): 98, http://www.kas.de/upload/dokumente/2011/10/G20_E-Book/chapter_10.pdf.

⁴ Robi Kurniawan and Shunsuke Managi, 'Economic Growth and Sustainable Development in Indonesia: An Assessment', *Bulletin of Indonesian Economic Studies* 54, no. 3 (2018): 357, doi:10.1080/00074918.2018.1450962.

⁵ Saddam Rasanjani, 'Ending Poverty: Factors That Might Influence the Achievement of Sustainable Development Goals (SDGs) in Indonesia', *Journal of Public Administration and Governance* 8, no. 3 (2018): 117, doi:10.5296/jpag.v8i3.13504.

⁶ Frederic Marimon et al., 'The Worldwide Diffusion of the Global Reporting Initiative: What Is the Point?', *Journal of Cleaner Production* 33 (2012): 134, doi:10.1016/j.jclepro.2012.04.017.

⁷ Halina Szejnwald Brown, Martin de Jong, and Teodorina Lessidrenska, 'The Rise of the Global Reporting Initiative: A Case of Institutional Entrepreneurship', *Environmental Politics* 18, no. 2 (2009): 182, doi:10.1080/09644010802682551.

⁸ Brown, de Jong, and Lessidrenska, 'The Rise of the Global Reporting Initiative: A Case of Institutional Entrepreneurship'.

al.,⁹ Dingwerth & Eichinger,¹⁰ Marimon et al.,¹¹ and Alonso-Almeida.¹² This study attempts to complement and add new perspectives on GRI from the perspective of international relations, especially regarding the role of non-state actors.

Research Method

The study employed qualitative research methods to explain aspects of social facts and review social problems and experiences while searching for meaning in these phenomena. Furthermore, personal online interviews were carried out as a data collection mechanism. This study used interview methods to obtain data, and also interviewed different informants to validate the veracity of the data. It is hoped that this study will provide reliable and legitimate data by obtaining data from various perspectives.

This study interviewed informants with different backgrounds, including Program Manager ASEAN GRI, to obtain information and data on GRI's efforts as a non-state actor in helping to achieve the SDGs in Indonesia. Furthermore, this research also interviewed Manager of the Environmental Development Pillar of the National Secretariat of SDGs Indonesia (representative of the Government

of Indonesia), which in this case is a representation of the SDGs Secretariat at the Ministry of National Development Planning (MoNDP), to discover the effectiveness of the role of GRI and GRI standards in helping the government realise the SDGs specifically is Indicator 12.6.1. Moreover, this study also obtained information from the industry sector as a user of the GRI standard. The purpose is to determine the company's benefits when reporting sustainability reports using GRI standards.

Therefore, this research also interviewed speakers from industries or companies directly related to environmental management, that is oil and gas company and chemical industries. The informants are Sustainability Specialist at Asia Pulp and Paper Sinar Mas and Investor Relations at PT Pertamina (Persero). Both companies has consistently published sustainability reports in the last three years (2018-2020). The study also interviewed experts who focus on studies on SDGs and sustainability reports to obtain information on the role of GRI and GRI standards in helping governments and companies achieve the SDGs. The experts are Trisakti Sustainability Center Director as an expert from Trisakti University, Jakarta and Co-Founder and Country Director Social Responsibility (SR) Asia as an expert from Esa Unggul University, Jakarta. Informants in this study are people who understand well regarding GRI standards and SDGs. This study selectively select sources based on track records and previously confirmed and clarified related to capacity and knowledge of GRI Standards, sustainability reports, and SDGs.

This study has limitations in terms of time and place, related to the time that this study was limited since the presence of GRI in Indonesia, namely in 2018, and this study limited the research time to 2020. Furthermore, in terms of location, this study has limitations tied to Indonesia's GRI work area.

⁹ David L Levy, Halina Szejnwald Brown, and Martin de Jong, 'The Contested Politics of Corporate Governance: The Case of the Global Reporting Initiative', *Business and Society* 49, no. 1 (2009), doi:10.1177/000765030345420.

¹⁰ Klaus Dingwerth and Margot Eichinger, 'Tamed Transparency: How Information Disclosure under the Global Reporting Initiative Fails to Empower', *Global Environmental Politics* 10, no. 3 (2010): 74–96, doi:10.1162/GLEP_a_00015.

¹¹ Marimon et al., 'The Worldwide Diffusion of the Global Reporting Initiative: What Is the Point?'

¹² María Del Mar Alonso-Almeida, Josep Llach, and Frederic Marimon, 'A Closer Look at the "Global Reporting Initiative" Sustainability Reporting as a Tool to Implement Environmental and Social Policies: A Worldwide Sector Analysis', *Corporate Social Responsibility and Environmental Management* 21, no. 6 (2014): 318–35, doi:10.1002/csr.1318.

Literature Review

As stated in the introduction section, several studies on GRI have been published by many scholars. Research conducted by Brown et al., Levy et al., Dingwerth and Eichinger, Marimon et al., and Alonso-Almeida, et al. discussed the role of GRI as a central object in its study. Brown et al. and Levy et al. use institutional entrepreneurship theory to explain the birth, development, and spread of the GRI's influence as an international institution.¹³ Meanwhile, Marimon et al. and Alonso-Almeida et al. analysed the diffusion of GRI to the rest of the world with a logistics curve model.¹⁴ Finally, Dingwerth and Eichinger conducted a critical study of the GRI and its standards from the perspective of the concepts of transparency and empowerment.¹⁵

This research focused on the study of international relations in Indonesia, while previous research used data globally and looked at the development of GRI around the world from the aspect of using GRI standards by companies. To strengthen the arguments and analysis regarding the theme of this research, this study elaborated on relevant and important concepts in the study.

Actors in International Relations

The role of actors in international relations is very important in global

politics.¹⁶ Nonetheless, the existence of non-state actors in international politics gives new treasures and makes international relations even more complex.¹⁷ In addition to having a central and vital role in international politics, actors also have the privilege of carrying out actions according to their internal policies. In other terms, it can be said that relations between actors in international politics are forms of expression and behaviour that have a specific purpose.¹⁸

Power and interest are the two main factors that political actors must have to influence and realise their goals.¹⁹ Based on these two factors, there are four classifications of actors in influencing political policies or decisions.²⁰ First, actors as Subjects are characterised by having a high level of importance but low strength.²¹ Furthermore, an actor with this classification will be difficult to realise their goals but can join forces with other actors to realise their wishes.²² Next is the actor as a key player with high interests and great power.²³ This classification of actors has a great opportunity to realise their goals and desires

¹⁶ Dana Gold and Stephen McGlinchey, 'International Relations Theory', *E-International Relations*, 2017, doi:10.4337/9781782548508.00018.

¹⁷ Bob Sugeng Hadiwinata, 'Studi Dan Teori Hubungan Internasional : Arus Utama, Alternatif, Dan Reflektifis.', *Yayasan Pustaka Obor Indonesia*, 2017, 90.

¹⁸ J. E Anderson, *Public Policymaking: An Introduction* (Boston: Houghton Mifflin Company, 2003), 2.

¹⁹ John M Bryson, 'What to Do When Stakeholders Matter', *Public Management Review* 6, no. 1 (2004): 24–25, doi:10.1080/14719030410001675722.

²⁰ Bryson, 'What to Do When Stakeholders Matter'; Fran Ackermann and Colin Eden, 'Strategic Management of Stakeholders: Theory and Practice', *Long Range Planning* 44 (2011): 179–96, doi:10.1016/j.lrp.2010.08.001.

²¹ Ackermann and Eden, 'Strategic Management of Stakeholders: Theory and Practice', 183.

²² Ibid.

²³ Bryson, 'What to Do When Stakeholders Matter'; Ackermann and Eden, 'Strategic Management of Stakeholders: Theory and Practice'.

¹³ Brown, de Jong, and Lessidrenska, 'The Rise of the Global Reporting Initiative: A Case of Institutional Entrepreneurship'; Levy, Brown, and de Jong, 'The Contested Politics of Corporate Governance: The Case of the Global Reporting Initiative'.

¹⁴ Marimon et al., 'The Worldwide Diffusion of the Global Reporting Initiative: What Is the Point?'; Del Mar Alonso-Almeida, Llach, and Marimon, 'A Closer Look at the "Global Reporting Initiative" Sustainability Reporting as a Tool to Implement Environmental and Social Policies: A Worldwide Sector Analysis'.

¹⁵ Dingwerth and Eichinger, 'Tamed Transparency: How Information Disclosure under the Global Reporting Initiative Fails to Empower'.

or can also influence political policies or decisions. Another classification is actors with low interest and strength, this type of actor can be categorised as a crowd.²⁴ The last type or classification of actors is of low importance but has great power. This type can be categorised as support and has the opportunity to become a key player if there is suitable momentum.²⁵ Finally, the state is an actor who can be identified with this approach and has power.²⁶ Meanwhile, non-state actors such as NGOs were initially seen as not having the state's power, especially in international politics.

State and state associations have traditionally been elements of international relations for centuries.²⁷ Moreover, it was influenced by the early European concept of supreme sovereignty with all inherent authority and duties. Furthermore, the government implemented these authorities and duties in international relations. However, contemporary developments show that states form intergovernmental organisations such as the IMF and WTO to facilitate the interests of founding countries. In addition, there are non-governmental organisations in the form of Transnational Social Movement Organizations (TSMOs) and Transnational Commercial Organizations (TCOs). Organisations in the form of TSMOs are non-profit and volunteering, while TCOs are profit-oriented and commercial.²⁸

Non-Governmental Organisation

The United Nations never defines Non-

Governmental organisations (NGOs), but in the United Nations Charter, the term non-governmental organisation is mentioned as one of the consulting partners to discuss their competencies and fields. The consultation was further regulated in ECOSOC Resolution 1996/31 on Consultative relationships between the United Nations and non-governmental organisations. The resolution provides for the procedures for UN consultations with NGOs. An NGO is generally defined as a group of citizens organised locally, nationally, or internationally to carry out a volunteering and non-profit-oriented activity.²⁹ The criteria for an NGO organisation are not profit-oriented, does not use violence in achieving its goals, cannot be a school, college, or political party and human rights-related organisations are not limited to a specific community, nationality, and country.³⁰

The existence of international NGOs with various issues is also significant in providing input and even pressure to countries and international organisations regarding the policies to be implemented.³¹ For example, international NGOs such as Greenpeace with environmental issues, the International Organisation for Migration (IOM) with migration issues, and also the Global Reporting Initiative (GRI) with sustainability issues participate in influencing the policies of many countries and international organisations both on a national, regional, and global scale.³² Nonetheless, the existence of NGOs is questionable and doubtful, especially from

²⁴ Ackermann and Eden, 'Strategic Management of Stakeholders: Theory and Practice', 183.

²⁵ A. L. Mendelow, 'Environmental Scanning--The Impact of the Stakeholder Concept', in *ICIS 1981 Proceedings*, 1981, 411.

²⁶ Gold and McGlinchey, 'International Relations Theory', 3.

²⁷ R. Langhorne, 'The Diplomacy of Non-State Actors', *Diplomacy and Statecraft* 16, no. 2 (2005): 334–35.

²⁸ *Ibid.*, 335.

²⁹ Anton Vedder, ed., *NGO Involvement in International Governance and Policy* (Leiden: Martinus Nijhoff Publishers, 2007), 2.

³⁰ Shamima Ahmed and David M. Potter, *NGOs in International Politics* (Boluder: Kumarian Press, 2006), 8.

³¹ Lia Nihlah Najwah, 'Dinamika Struktur-Agen Dan Perubahan Internasional: Hegemoni AS vs World Polity Pasca 911', *Jurnal Transformasi Global* 2, no. 1 (2015): 51.

³² *Ibid.*

regulatory, moral, and social legitimacy dimensions.³³ In terms of regulations, many NGOs still have not complied with the provisions for publishing their financial statements. Then socially, some NGOs do not have a grassroots or social base in their movements, then morally and ethically, there are also NGOs that do not fully understand the concept of human rights as a main issue of the organisation.³⁴ NGOs have also criticised the accountability of managed finances and internal mechanisms stuck in complex bureaucracies.³⁵ It is no secret that one of the motivations for NGOs to fight for certain issues is the flow of funds from certain institutions, such as corporations, that cooperate on certain issues.³⁶

NGOs, as non-state actors, have long been known to be very vocal in fighting for certain issues according to their fields. Interestingly, NGOs often work with transnational movements to advocate for certain issues. Therefore, NGOs and transnational movements become mutually inseparable.³⁷ NGOs that carry out transnational movements and involve government actors within a country continue to operate independently. Whatever form of interaction between international NGOs and transnational movements ultimately collaborate to advocate for an issue of common interest.³⁸

Although it bears the name of a non-governmental organisation, in advocating for the specific issue, it is still through the

traditional way, involving actors who make national policies of a country, such as the ministry of foreign affairs or the ministry of defence.³⁹ The form of this traditional way is by formal and informal mechanisms—moreover, the formal hearings held in the Parliament and providing advice on policies. Meanwhile, informal ways are carried out by publishing scientific papers, expert consultation, advocacy, and reporting to the media. Nonetheless, criticism of the organisation remains that the organisation and issues brought are too western-oriented and make Western democracy the standard to be achieved. Not all countries desire to undergo democratisation like Western countries because each has values and concepts that are likely not to follow Western standards.⁴⁰

Although international NGOs seem to carry Western interests, each organisation represents varied interests and issues. In addition, each organisation also has a type of strength with different levels or degrees. Typology of such forces is symbolic (legitimacy), cognitive (knowledge, expertise), social (access to networks), influence (access to key actors), and material (access to resources).⁴¹ Every international NGO has its typology of strengths; no organisation perfectly possesses all those forces. The implication of this is that the approach or mechanism carried out by each NGO in fighting for the issues it carries out is also different. International NGOs such as Greenpeace, for example, are known for

³³ Vedder, *NGO Involvement in International Governance and Policy*, 12.

³⁴ *Ibid.*, 95–98.

³⁵ R.K. Gupta, *NGO and Global Policy* (Delhi: Mahaveers & Sons Publisher, 2009), 28–29.

³⁶ Laurence Schwesinger Berlie, *Alliances for Sustainable Development: Business and NGO Partnerships* (New York: Palgrave Macmillan, 2010), 38.

³⁷ Puti Parameswari, 'Gerakan Transnasional Dan Kebijakan: Strategi Advokasi Greenpeace Detox Campaign on Fashion Di Tiongkok', *Dauliyah Journal of Islamic Studie* 1, no. 2 (2016): 210.

³⁸ Robert Falkner, 'Global Governance-the Rise of Non-State Actors' (Copenhagen, 2011), 7.

³⁹ Frank A Stengel and Rainer Bauman, *Non-State Actors and Foreign Policy in Encyclopedia of Foreign Policy Analysis* (Oxford: Oxford University Press, 2017), 7.

⁴⁰ David Armstrong, ed., *International Governance The Role of Non-State Actors in Global and Regional Regulatory Frameworks* (New York: Routledge, 2011), 6–7.

⁴¹ Naghmeah Nasiritousi, 'The Role of Non-State Actors in the International Climate Change Negotiations: Understanding Agency through Functionality Profiles', in *The ECPR Graduate Conference* (Bremen, 2012), 6–8.

eccentric forms of campaigns such as occupying ships that possibly will pollute the sea by the oil spill.

State and Community Relations in Development

In the study of sociology, development theory is known for three paradigms, namely, the functional, structural paradigm, the conflict paradigm, and symbolic interactionism.⁴² The paradigm of the concept of state-centred development is similar to the functional, structural paradigm. This paradigm has two basic arguments, namely that society is created from a collection of substructures that have their functions, but substructures with their functions are interdependent to make changes in functions and affect other substructures and substructures that already have stable functions will be the foundation of the functions of other substructures.⁴³

The concept of community-based development is a breakthrough that directly prioritises economic development for the public.⁴⁴ The number of terms used indicates the paradigm's scope, breadth, or narrowness. Other concepts, such as community-driven development (CDD), are part of a critique of the top-down, modern, and authoritarian development model that has been the prima donna of the development paradigm for more than fifty years.⁴⁵ The prepositions used in CDD are decentralisation, democratisation, and joint

action. The role and participation of society are vital in this concept. CDD uses the concepts of decentralisation, democratisation, and collective action of the people in its implementation, although development initiatives remain from the state and are governed by the state in a period of democratic transition.⁴⁶

Another term also used is community development, a local development model based on community solidarity as an agent of development and is part of the democratisation movement.⁴⁷ Community development is a process carried out by society by paying attention to rationality, tradition, common identity, and even ideological similarities.⁴⁸ The challenge is related to the sustainability of community development programs that require community creativity and government policies, especially to make community development a means to empower the community. Therefore, community development and involvement are very important, especially so the program can be implemented sustainably. Therefore, public participation both in the planning and implementation of community development is a very vital aspect, the form of which is to involve community consensus in decision making and dispute resolution that may arise.

A different concept of community-centred development (CCD) is related to the context of reaching out to local communities as a policy determinant so that it becomes a structure that controls public services. CCD has four dimensions in implementing its policies: finance, delivery, provisions, and allocation. Policy choices based on CCD with a financial dimension, for example, are the provision of grants by donors to the

⁴² Ema Khotimah, 'Analisis Kritis Teori Pembangunan Dan Kedudukan Perempuan Dalam Ekofeminisme', *Jurnal Gender Dan Anak* 1, no. 1 (2018): 30.

⁴³ Ibid.

⁴⁴ W. P. Nagan, 'The Concept, Basis and Implications of Human-Centered Development', *Cadmus* 3, no. 1 (2016): 27.

⁴⁵ Aniruddha Dasgupta and Victoria A. Beard, 'Community Driven Development, Collective Action and Elite Capture in Indonesia', *Development and Change* 38, no. 2 (2007): 230, doi:doi:10.1111/j.1467-7660.2007.00410.x.

⁴⁶ Ibid., 232.

⁴⁷ Jnanabrata Bhattacharyya, 'Theorizing Community Development', *Community Development Society Journal* 34, no. 2 (2004): 14.

⁴⁸ M. Shaw, 'Community Development and the Politics of Community', *Community Development Journal* 43, no. 1 (2006): 33.

community to carry out a certain project; with this method, there is independence to make decisions. The presence of the CCD is usually found in a fragile country and begins to lose legitimacy from its people. On the other hand, this CCD has the potential to provide a balance of legitimacy for the state.

Discussion

GRI has been widely recognised as a trusted provider of continuous reporting standards and has a global network.⁴⁹ According to studies conducted by Tóth et al., more than fifty per cent of companies in the world use GRI standards in sustainability reporting.⁵⁰ As a result, GRI globally has become known as an organisation that provides reporting standards and frameworks related to social and environmental programs conducted by private sectors.⁵¹ The organisations that use these standards are mostly from the industrial and business worlds, especially those related to extracting natural resources such as mining and energy. The GRI standard uses ten principles in preparing sustainability reports: materiality, stakeholder inclusivity, sustainability context, completeness, balance,

comparability, accuracy, punctuality, clarity, and reliability.⁵²

The existing guidelines in the GRI standards align with the SDGs, evidenced by the three main dimensions in the GRI guidelines, namely, economic, social, and environmental.⁵³ These three dimensions are known as the triple bottom line, which aligns with the concept of sustainability. This concept in development is always measured by a statistical scale of figures that indicate the decline or progress of development in a country.⁵⁴ Therefore, both the state-centred development model and community-centred development will always be related to the economic, social, and environmental that are expected to benefit the public.⁵⁵ The environmental dimension in the concept of sustainability can be seen as perceived changes in conditions. Therefore, it is often referred to as the physical aspect. From the development theory perspective, this physical change can be achieved through a top-down approach and a model involving community participation from the beginning.⁵⁶

To assess the sustainability aspects of the environmental dimension, indicators are applied in the form of specific and measurable numbers..⁵⁷ The same is true of

⁴⁹ Del Mar Alonso-Almeida, Llach, and Marimon, 'A Closer Look at the "Global Reporting Initiative" Sustainability Reporting as a Tool to Implement Environmental and Social Policies: A Worldwide Sector Analysis'; Carlos Larrinaga and Jan Bebbington, 'The Pre-History of Sustainability Reporting: A Constructivist Reading', *Accounting, Auditing and Accountability Journal* 34, no. 9 (2021): 131–50, doi:10.1108/AAAJ-03-2017-2872.

⁵⁰ Árpád Tóth, Alex Suta, and Ferenc Szauter, 'Interrelation between the Climate-Related Sustainability and the Financial Reporting Disclosures of the European Automotive Industry', *Clean Technologies and Environmental Policy*, no. 0123456789 (2021): 4, doi:10.1007/s10098-021-02108-w.

⁵¹ Halina Szejnwald Brown, Martin de Jong, and David L. Levy, 'Building Institutions Based on Information Disclosure: Lessons from GRI's Sustainability Reporting', *Journal of Cleaner Production* 17, no. 6 (2009): 571, doi:10.1016/j.jclepro.2008.12.009.

⁵² Marimon et al., 'The Worldwide Diffusion of the Global Reporting Initiative: What Is the Point?'

⁵³ Josua Tarigan and Hatane. Samuel, 'Pengungkapan Sustainability Report Dan Kinerja Keuangan', *Jurnal Akuntansi Dan Keuangan* 16, no. 2 (2014): 91.

⁵⁴ Katie Willis, *Theories and Practices of Development* (London and New York: Routledge, 2005), 3.

⁵⁵ Nagan, 'The Concept, Basis and Implications of Human-Centered Development', 27.

⁵⁶ Bhattacharyya, 'Theorizing Community Development'; Dasgupta and Beard, 'Community Driven Development, Collective Action and Elite Capture in Indonesia'.

⁵⁷ Joe Miemczyk and D. Luzzini, 'Achieving Triple Bottom Line Sustainability in Supply Chains: The Role of Environmental, Social and Risk Assessment Practices.', *International Journal of Operations & Production Management*. 39, no. 2 (2018): 251.

the economic dimension that already measures cost needs and potential profits. The social dimension is the last aspect that is an integral part of sustainability.⁵⁸ In the social dimension, the assessment is about the social impact on society individually and communally.

Several studies conducted by scholars also express another reason for using GRI standards. Traxler et al. revealed that using GRI standards in sustainable reporting can increase the transparency of an institution's sustainability.⁵⁹ Galli & Bassanini also agrees that reporting using GRI standards can increase the organisation's credibility.⁶⁰ Furthermore, sustainability reporting using GRI standards lists information with a significant impact and is strategically relevant to the business.⁶¹ Spallini et al. fully explained that GRI standards provide tools for academics to determine the general quality of a non-financial report, mechanisms for comparing companies, and guidance for wise makers to measure economic, social, and environmental impacts.⁶²

However, according to other studies, it

is stated that the reporting provided by the GRI has no significant effect on corporate transparency and the empowerment of the community.⁶³ This study argued that GRI standards allow organisations or companies to communicate all positive and negative impacts of business operations that align with the SDGs. In addition, by reporting sustainability, the organisation or company can evaluate the performance due to regular measurements and therefore manage company change.⁶⁴ However, the disadvantage of the GRI standard is that there is room for corporate subjectivity regarding the material to be disclosed in the sustainability report.

The implementation of the SDGs in Indonesia is regulated in several policy documents adopted by the government.⁶⁵ The first regulation is Presidential Regulation Number 59 of the Year 2017 concerning the Implementation of the Achievement of the Sustainable Development Goals (PR on SDGs). The existence of this PR on SDGs is a form of ratification of the Indonesian government as a member of the United Nations against transforming our world: The 2030 Agenda for Sustainable Development document.

The determination of PR on SDGs was also appreciated by NGOs, who considered this a form of President Jokowi's commitment to involving various actors in achieving the SDGs and national development. The PR on SDGs was also determined based on pressure from a coalition of NGOs that had previously demanded the government develop a strong legal basis for implementing the SDGs in

⁵⁸ Murat Kucukvar and Omer Tatari, 'Towards a Triple Bottom-Line Sustainability Assessment of the U.S. Construction Industry', *International Journal of Life Cycle Assessment* 18, no. 5 (2013): 962, doi:10.1007/s11367-013-0545-9.

⁵⁹ Albert Anton Traxler, Dorothea Greiling, and Hannah Hebesberger, 'GRI Sustainability Reporting by INGOs: A Way Forward for Improving Accountability?', *Voluntas* 31, no. 6 (2020): 1305, doi:10.1007/s11266-018-9976-z.

⁶⁰ Davide Galli and Federica Bassanini, 'Reporting Sustainability in China: Evidence from the Global Powers of Luxury Goods', *Sustainability (Switzerland)* 12, no. 9 (2020): 2, doi:10.3390/su12093940.

⁶¹ Márcia Cristina Machado and Tereza Cristina Melo de Brito Carvalho, 'Maturity Models and Sustainable Indicators—A New Relationship', *Sustainability* 13, no. 23 (2021): 13247, doi:10.3390/su132313247.

⁶² Sabrina Spallini et al., 'The Dimension of Sustainability: A Comparative Analysis of Broadness of Information in Italian Companies', *Sustainability (Switzerland)* 13, no. 3 (2021): 2, doi:10.3390/su13031457.

⁶³ Dingwerth and Eichinger, 'Tamed Transparency: How Information Disclosure under the Global Reporting Initiative Fails to Empower', 90–91.

⁶⁴ Interview with source person from oil and gas company, 25 December 2021.

⁶⁵ Sekar Panuluh and Meila Riskia Fitri, 'Perkembangan Pelaksanaan Sustainable Development Goals (SDGs) Di Indonesia', *International NGO Forum on Indonesian Development*, vol. 2, 2015, 12.

Indonesia. Other demands are the preparation of a National Action Plan (NAP) for the implementation of the SDGs and establishing a joint secretariat for the implementation of the SDGs.⁶⁶

Furthermore, based on this PR on SDGs, the Minister of National Planning as a state official who is given the task of coordinating and evaluating the implementation of the SDGs in Indonesia, stipulates two other policy instruments, namely the Regulation of the Minister of National Development Planning/Head of Bappenas Number 7 of 2018 concerning Coordination, Planning, Monitoring, Evaluation, and Reporting on the Implementation of SDGs (MR on SDGs). In general, this Ministerial Regulation regulates the duties and procedures for forming several teams related to implementing the SDGs in Indonesia and monitoring and evaluating the SDGs roadmap in Indonesia. The derivation of the MR on SDGs was then determined by the Decree of the Minister of National Development Planning Number 127/M.PPN/HK/11/2018 concerning establishing the Implementation Team, Working Group, and SDG Expert Team for 2017-2019.

These two policy instruments are established under the demands of the NGO coalition. Therefore, in the Ministerial Decree, several NGOs such as WWF, Urban Poor Consortium, and Women's Health Foundations, as well as community leaders from organisations such as Nahdlatul Ulama, Muhammadiyah, the Indonesian Church Union, and the Indonesian Conference of Church Guardians were also involved in the implementation of the SDGs in Indonesia. On the other hand, in the Annex to the Ministerial Decree, GRI is not involved as a team or working group in the implementation of SDGs in Indonesia. Nevertheless, GRI is a pioneer in helping to achieve the SDGs, especially Goal 12 indicator 12.6.1, namely the number of

companies that publish their Sustainability Reports.⁶⁷

One of the strategies taken by GRI to play a role in achieving the SDGs is to include material related to the SDGs in the Sustainability Report training.⁶⁸ This study argues, the strategies are reasonable considering the sustainability values promoted by the GRI in line with the SDGs, which have become a global commitment.

Based on this study, GRI significantly influences helping the government achieve the SDGs, especially Goal 12 Indicator 12.6.1.⁶⁹ From the perspective of the theory of liberalism, this fact is a form of encouragement of non-state actors to be present, play a role, and engage in global politics.⁷⁰ The contribution of non-state actors, such as the GRI, to the country's efforts to achieve global commitments, is a form of reality that the state must adapt.⁷¹ Relations between people, including in achieving the SDGs, cannot be limited to the state only. Many other organisations, such as non-governmental organisations, indigenous peoples, multinational companies, and other actors, can support achieving the SDGs' goals.⁷²

The influence of NGOs on government policies can occur due to several factors, one of which is that NGOs have direct contact

⁶⁷ Interview with Source Person from Indonesia SDGs Secretariat on 10 December 2021.

⁶⁸ Interview with Source Person from GRI Indonesia on 3 December 2021.

⁶⁹ Interview with Source Person from Indonesia SDGs Secretariat on 10 December 2021; Interview with Source Person from Academia on 27 November 2021; Interview with Source Person from Extractive Industry on 25 December 2021.

⁷⁰ Jill Steans and Lloyd Pettiford, *Hubungan Internasional Perspektif Dan Tema* (Yogyakarta: Pustaka Pelajar, 2009), 122.

⁷¹ A. Moravcsik, 'Liberalism and International Relations Theory' (Cambridge: Center for International Affairs, Harvard University., 1992), 6–7.

⁷² Zulfa Ruhama, 'Classical Realism, Liberalism, Marxism: Revisiting the Mainstream Approaches in International Relations Theory', *Jurnal Transnasional* 11, no. 1 (2016): 50–51.

⁶⁶ Ibid.

with the community.⁷³ In addition, NGOs with international networks have experience in other countries so that they can adopt the results of work in that country to other countries.⁷⁴ The government policies that NGOs most heavily influence are related to human rights, environmental protection, conflict resolution, international trade, and humanitarian assistance.⁷⁵

Furthermore, this argument is in line with the findings in this study. GRI is an NGO that has more than three decades of experience related to sustainability, has an international network, and focuses on environmental protection issues. Based on interviews with source persons from GRI, the pattern in influencing government and company policies is through partnership, advocacy, education, and the provision of standards.⁷⁶ The involvement of NGOs in influencing government policies, especially in developing countries, is very common.⁷⁷ This relationship positively influences the government and NGOs because it can develop their capacity.⁷⁸

⁷³ Divya Gupta and Tomas M. Koontz, 'Working Together? Synergies in Government and NGO Roles for Community Forestry in the Indian Himalayas', *World Development* 114 (2019): 326, doi:10.1016/j.worlddev.2018.09.016.

⁷⁴ Khaldoun Abouassi and Ann Om Bowman, 'Toward a Conditional Analysis of NGO-Local Government Relations in Developing Countries', *Perspectives on Public Management and Governance* 1, no. 3 (2018): 224, doi:10.1093/ppmgov/gvx012.

⁷⁵ Jonas Tallberg et al., 'NGO Influence in International Organizations: Information, Access and Exchange', *British Journal of Political Science* 48, no. 1 (2018): 1, doi:10.1017/S000712341500037X.

⁷⁶ Interview with Source Person from GRI Indonesia on 3 December 2021; Interview with Source Person from GRI Indonesia on 4 December 2021.

⁷⁷ Gupta and Koontz, 'Working Together? Synergies in Government and NGO Roles for Community Forestry in the Indian Himalayas', 327.

⁷⁸ Virginie Arantes, Can Zou, and Yue Che, 'Coping with Waste: A Government-NGO Collaborative Governance Approach in Shanghai', *Journal of Environmental Management* 259, no. September 2019 (2020): 2, doi:10.1016/j.jenvman.2019.109653.

The initial conclusion of this study is that more companies are compiling sustainability reports based on GRI standards. However, the trend of using GRI standards is also increasing from a geographical and sectoral perspective. The adoption of GRI standards is mostly carried out in sectors with high risks to humans and the environment. Moreover, corporations with a high share value in the capital market also adopt the standard because GRI standards are considered capable of bridging communication between corporations and stakeholders, main matters other than financial affairs.⁷⁹

Using GRI standards in sustainability reports can increase transparency, change governance practices, and change the pattern of relationships between corporations and local communities because sustainability reports can explain the company's contribution to the surrounding environment; in the end, sustainability reports can mitigate possible mismanagement in the future.⁸⁰ However, although this study shows that the role of GRI as a non-state actor through the use of its standards is recognised by the majority of certain industrial sectors, the industrial sector that uses the GRI standard the most is the one that has high risk and has a high valuation in the capital market. Therefore, the GRI standard must be updated regularly to be more relevant to the times.

This study concludes that there are four main points regarding the role and contribution of GRI in Indonesia. First, GRI conducts human resource competency development activities through training and capacity building. GRI carries out this activity to promote sustainability in business and help companies and MSMEs compile

⁷⁹ Marimon et al., 'The Worldwide Diffusion of the Global Reporting Initiative: What Is the Point?', 142.

⁸⁰ Del Mar Alonso-Almeida, Llach, and Marimon, 'A Closer Look at the "Global Reporting Initiative" Sustainability Reporting as a Tool to Implement Environmental and Social Policies: A Worldwide Sector Analysis', 331.

Sustainability Reports and company profiles through cooperation with business associations, MSMEs, and stock exchange authorities. In addition to training MSMEs and companies, GRI established a Sustainability Education Network consisting of Universities and a Young Professional Sustainability Network containing young professionals interested in sustainability. GRI is working with the University to learn about sustainability reports with GRI standards. Although it has been considered good, GRI is necessary to increase partnerships with Kementerian Pendidikan, Culture, Research, and Technology so that sustainability and sustainable development become the main framework for education and teachers in Indonesia.

Second, GRI and the SDGs Secretariat under the MoNDP, Financial Services Authority (OJK), and Indonesian Stock Exchange aligned the substance matrix between the Financial Services Authority Regulation Number 51 of the Year 2017, SDGs indicators, and GRI standards. These standards are harmonised to enable companies to publish Sustainability Reports in line with global and national standards.. In addition, through the Sustainability Report, the government can measure the company's performance against support for the SDGs. In the future, GRI and the MoNDP will develop the matrix by adding the SDGs Action Plan. So that companies do not only report their contribution to the SDGs, but companies can report future strategies or plans related to the SDGs indicators. Third, GRI builds a cooperation network with government institutions such as regulators, stock exchanges, industry associations, universities, and companies to develop HR capacity related to sustainability reporting. Furthermore, GRI generally conducts policy advocacy by providing input and suggestions in the formulation, and policy-making carried out by the OJK and the MoNDP.

This study conclude that regulators, academics, and companies state that GRI has

a significant role and has gradually succeeded in helping to increase the number of sustainability report publications from 2019 to 2021. Therefore, GRI has a significant role in helping the government to achieve SDGs goal 12, especially indicator 12.6.1. This fact was confirmed positively by all the sources in the study. In addition to helping GRI companies empower MSMEs through sustainability company profile training, this was also welcomed by the Ministry of Trade, which collaborated with GRI to reach 10,000 MSMEs throughout Indonesia in 2021 to participate in sustainability company profile training. However, this GRI business is inseparable from criticism because it is considered less relevant to market needs.

Conclusion

This study shows that non-state actors positively contribute to achieving the SDGs in Indonesia. As a non-state actor, GRI plays a positive role in mainstreaming the preparation of Sustainability Reports on corporations, especially in the extractive sector. The contribution shows this role in preparing regulations related to the implementation of the SDGs in Indonesia. In addition, GRI also plays a role in providing standards for sustainability reporting used by companies in Indonesia as guidelines and guidelines. The increasing number of corporations that compile and publish sustainability reports has a positive impact on the achievement of the SDGs, especially Goal 12 indicator 12.6.1, namely the number of companies that publish their Sustainability Reports. However, the this study admits that the research has shortcomings, especially in the presentation of data quantitatively. Subsequent studies can use quantitative research methods and present the amount of sustainability reporting by corporations from year to year.

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