

GRI Standard Implementation on Sustainability Report of Indonesia Sustainability Reporting Award (ISRA) Winners

Fandy Cahya Krishnanda

Supervisor: Prof. Dr. Unti Ludigdo, SE., M.Si., Ak.

International Accounting, Faculty of Economics and Business, Brawijaya University

Jl. Mayjen Haryono 165, Malang 65145, Indonesia

Telp. 0341-555000 (Hunting), 551396 Fax 0341-553834

E-mail: info.feb@ub.ac.id, Website: <http://www.feb.ub.ac.id>

This descriptive qualitative study aims for analyzing the performance and focus of CSR at two most consistent participants of Indonesia Sustainability Reporting Award (ISRA), which are PT. Kaltim Prima Coal (KPC) and PT. Aneka Tambang, Tbk (ANTAM), from 2010 up to 2013. The data are collected through documentation and literature review techniques and evaluated by descriptive analysis upon the sustainability report of 2009 until 2013 with GRI standard as its indicator. This research confirms that the main focus of GRI standard is Social Performance Indicator. It is apparent that GRI always develops all indicators except the Economic Performance Indicator. Comparing the sustainability reports, the study revealed that the performance of KPC in the annual ISRA increased gradually from 2010 until 2014 and was more stable than that of ANTAM. The result of analysis upon the sustainability report of 2011 until 2013 with GRI G3.1 showed that the CSR main focus of KPC was toward the Economic and Social Performance Indicators with 100% of indicator fulfillment; meanwhile, the CSR main focus of ANTAM was on the Environmental Performance Indicator with 95.6% of indicator fulfillment.

Key words: GRI, ISRA, sustainability report, PT Kaltim Prima Coal, PT Aneka Tambang Tbk

1. Background

Indonesia is facing a number of serious problems nowadays, and the problems have indeed occurred for a long time. Many poor people suffer from, to name some, starvation, epidemic, natural disaster, poverty, ecological calamity, and other problems waiting for quick and smart solutions from the stakeholders and public leaders (Yuningsih, 2005). Deep in the hearts of the country's citizen lies a feeling of pity for those unfortunate situations.

As an economist, in order to build a better condition in both economic and environment in Indonesia and also globally, the researcher is receives a signal to contribute accordance to the field of study. The economic academicians have contributed in tackling the aforementioned economic, social, and environmental issues. Such affirmative policies as Good Corporate Governance (GCG), Community Development, and Corporate Social Responsibility (CSR) have been issued to solve the problems. However, some of them, like starvation and pollution, still occur. These can even get worse, according to some pessimists, if companies focus their policy is oriented only upon branding, positioning, publicity, advertising, promotion, and –the most deceptive one– profit (Yuningsih, 2005). Therefore, they are supposed to reformulate their distinct program such as CSR for the sake of improving the social welfare.

As generally recognized, CSR is the responsibility of a company, government institution, and private organization to build a better economic, environmental, and social aspects in the areas where they operate. CSR is a must for corporate and is expected to propagate the real awareness of any business to contribute for a better Indonesia (Mulyadi, Hersona & May, 2012). There are some government regulations that scope the

Corporate Social Responsibility (CSR) in Indonesia:

1. Constitution 1945 Article 33 Paragraph 3:
“bumi dan air dan kekayaan alam yang terkandung di dalamnya dikuasai oleh negara dan dipergunakan untuk sebesar-besar kemakmuran rakyat”.
2. Act No. 32/2009 about *Perlindungan dan Pengelolaan Lingkungan Hidup*:
“lingkungan hidup yang baik dan sehat merupakan hak asasi setiap warga negara Indonesia” and also *“pembangunan ekonomi nasional sebagaimana diamanatkan oleh Undang-Undang Dasar Negara Republik Indonesia Tahun 1945 diselenggarakan berdasarkan prinsip pembangunan berkelanjutan dan berwawasan lingkungan”.*
3. Act No. 25/2007 Article 15 (b) about *Penanaman Modal*:
”Setiap penanam modal berkewajiban melaksanakan tanggungjawab sosial perusahaan”.
4. Act No. 40/2007 Law 74 about *Perseroan Terbatas*:
Paragraph (1)
“Perseroan yang menjalankan kegiatan usahanya di bidang dan/atau berkaitan dengan sumber daya alam wajib melaksanakan tanggungjawab sosial dan lingkungan”.

Paragraph (2)
“Tanggungjawab sosial dan lingkungan sebagaimana dimaksud pada Ayat (1) merupakan kewajiban perseroan yang dianggarkan & diperhitungkan sebagai biaya perseroan yang pelaksanaannya dilakukan dengan memperhatikan kepatutan & kewajaran”.

Paragraph (3)
“Perseroan yang tidak melaksanakan kewajiban sebagaimana dimaksud pada Ayat (1) dikenai sanksi sesuai dengan peraturan perundang-undangan”.

Paragraph (4)
“Ketentuan lebih lanjut mengenai tanggungjawab sosial & lingkungan diatur dengan Peraturan Pemerintah”.

In Indonesia government regulation about Limited (Ltd.) company (*Perseroan Terbatas*), there is no detail amount of cost that a PT should spend to implement the CSR program (Mulyadi, Hersona & May, 2012). In that regulation, as it stated in Paragraph (3), the sanction or punishment from the government of Indonesia is arranged in Act No. 25/2007, Article 34.

Compared to the implementation of CSR in Asian countries, that of Indonesia is quite low and a bit late. It was reported that in 2005 only 27 companies reported their CSR activities (Adjie, 2013). In the same year, the Association of Indonesian Accountant (*Ikatan Akuntan Indonesia*) held the first Indonesia Sustainability Reporting Award (ISRA) to promote the CSR voluntary reporting to all companies running their business in Indonesia. The program awarded some companies with best report of CSR activities, which included Best Social and Environmental Report Award, Best Social Reporting Award, Best Environmental Reporting Award, and Best Website.

In 2006, ISRA awarded four more categories in addition to the former ones, which are Best Sustainability Report Award, Impressive Sustainability Report Award, Progressive Social Responsibility Award, and Impressive Website Award. In the following year, ISRA erased the impressive and progressive categories but added one special award for the category of Commendation for Sustainability Reporting. Until the implementation of ISRA in 2007, mining companies, automotives, and BUMNs dominated the award winners (Global Reporting Initiative, 2008).

In assessing CSR activities report and decide the winner for each category, ISRA adopts the standard proposed by Global Reporting Initiative (GRI). Basically GRI has three standardized aspects: Economic, Environment, and Social (Global Reporting Initiative, 2011). In 2006, GRI used the G3 standard of sustainability report. Over 3,000 experts from business, civil society, and the labor movement participated in G3's development. In 2011, GRI published the G3.1 Guidelines, an update of G3, with expanded guidance on reporting gender, community, and human rights-related performance. In 2013, GRI released the fourth generation of its guidelines, GRI G4, which is the latest version of GRI's Sustainability Reporting Guidelines.

This award is expected to initiate and build awareness of all companies in Indonesia to implement CSR program and report their CSR performance in accordance with the prevailing standard. The object companies used in this research are PT. Kaltim Prima Coal (KPC) and PT. Aneka Tambang, Tbk (ANTAM) that explained in Chapter III, are two most consistent companies that won several award categories and also consistently participated in annual ISRA. Together with ISRA and GRI standard, every ISRA participant, moreover every company in Indonesia is supposed to voluntarily report their CSR activities and, in turn, contribute to solve the social, environment, and economic problems in Indonesia.

2. Previous Research

In conduct this research, the researcher also use previous research related to the topic. The first one is a research titled "Sustainability Reports Comparison Between PT Holcim Indonesia Tbk And PT Indocement Tunggul Prakasa Tbk" by Firstadea (2014) is a descriptive qualitative study that aimed to understand the sustainability reports of PT Holcim Indonesia Tbk and PT Indocement Tunggul Prakasa Tbk, and to determine whether they are in accordance with GRI G3.1. By comparing sustainability reports, it is found that PT Holcim Indonesia Tbk has fully fulfilled 24% core indicators and 28% additional indicators, and the company has also partially fulfilled 76% core indicators and 72% additional indicators. Meanwhile, PT Indocement Tunggul Prakasa Tbk has fully fulfilled 38% core indicators and 43% additional indicators, and the company has also partially fulfilled 62% core indicators and 57% additional indicators.

Other research entitled "*Analisis Implementasi Pengungkapan Sustainability Reporting Pada Perusahaan Pertambangan Di Indonesia*" by Hapsari (2010) aimed to understand the sustainability reporting over the mining company in Indonesia using GRI and ISO 26000 as the standard. This research use mining companies in Indonesia that published sustainability report in 2007, which are PT Aneka Tambang Tbk, PT Kaltim Prima Coal, PT Tambang Batubara Bukit Asam (Persero) Tbk, dan PT Timah (Persero) Tbk as object. The result of this study is that of the sustainability report implementation in mining company in Indonesia is not fully accordance to ISO 26000 and GRI.

3. Research Problems

1. Does the CSR program performance of ISRA participants, especially KPC and ANTAM, increase along with the changes of the participants and GRI standard?

2. Does the CSR implementation of KPC and ANTAM reflect the three main aspects of GRI standard or focus on one specific aspect only?
3. Does the GRI standard implemented in ISRA improve the ethical practice in CSR implementation of ISRA winners?

4. Research Objectives

1. Examining whether or not the CSR performance of ISRA winners, especially KPC and ANTAM increase along with the changes of the participants and GRI standard;
2. Finding out KPC and ANTAM's focus on the CSR implementation based on GRI standard;
3. Analyzing if the GRI standard implemented in ISRA can improve the ethical practice in CSR implementation.

5. Theoretical Framework

Azheri (2011) states that there is no similarity in the meanings of CSR. In the first side, CSR is seen only as a concept where a company tries to integrate social aspect, economy, and shareholders based on voluntary principles. The second side views CSR as a transparency in business based on ethics and respects to the employee, community, and environment. Another side emphasizes CSR as a business activity that should comply with ethics and obey the law; so, CSR becomes the guidelines for every decision taken by the company. Azheri (2011) himself puts CSR as the core of business ethics, where a company is not only responsible for its economic growth and shareholders, but a company is also responsible for the stakeholders. CSR itself is pointing to all connections that happen between a company to its customer, employee, community, investor, government, supplier, and its competitor.

A based theory of CSR came from John Elkington, the triple bottom line which is 3P (IISTE, 2014). John Elkington popularized the principal term "Triple Bottom Line" in 1997 through his book *Cannibal with Forks, the Triple Bottom Line of Twentieth Century Business*. Elkington developed the concept of the triple bottom line with economic prosperity, environmental quality, and social justice.

1. Profit
Profit is an important element and the main goal of every business activity. Not surprisingly, the main focus of all business activities is gaining profit or raises the stock price as highly as possible, either directly or indirectly. Profit itself is basically an additional income that can be used to ensure the viability of the company.
2. People
The community around a company is one of the important stakeholders. The support of local community is necessary for the company's existence, viability, and development. Therefore, the company needs to provide maximum benefits to the community. The main point is, if the company wants to exist, they have to enclose the nature of social responsibility.
3. Planet
If a company wants to exist for a long time, they have to take the environment responsibility into account. The environment here refers to all areas of our lives. Unfortunately, some companies have less concern to the environment because there is no direct, visible profit in it. Whereas, preserving the environment can give them more benefit in terms of health, quality of life, and natural resources.

Elkington believed that if a company wants to survive, it should consider "3P". In addition to pursue money (profit), the company has to consider and be involved in the provision of public welfare (people) and actively contribute to protecting the environment (planet).

There are some theories about CSR; one of them is the CSR theory that focusing more on ethics called “Ethical CSR.” The idea implies that companies focus upon ethical perspective and the approach is projected toward the ethical requirements to strengthen the relationship between business and society (Garriga & Mele, 2004). Lantos (2001) proposes that ethical CSR involves fulfilling the company’s ethical duties. The words “social responsibility” in CSR means that a corporation is morally responsible to any individuals or groups where it might inflict actual or potential injury (physical, mental, economic, spiritual, and emotional) from a particular course of action. Even when the two parties to a transaction aren't harmed, other parties (stakeholders) might be.

CSR programs can be implemented based on the existing company’s resources. Step by step implementation of CSR programs that a company can take, according to Wibisono (2007), are planning, implementation, evaluation, and reporting. Sustainability report is an output of CSR program. According to Global Reporting Initiative (2011), sustainability report is the practice of measurement, disclosure, and accountability of the performance of the organization's efforts in achieving sustainable development goals to stakeholders both internally and externally. Sustainability report is a general term that is considered synonymous with other terms to describe the report on the economic, environmental, and social aspects. There are some principles that a company should apply to get the qualified sustainability report based on Global Reporting Initiative (2011), it should be balance, comparability, accurate, according to timeliness, clarity, and reliability.

Compared to the implementation of CSR in Asian contries, that of Indonesia is quite low. It was reported that in 2005 only 27 companies reported their CSR activities. In the same year, the Association of Indonesian Accountant (*Ikatan Akuntan Indonesia*) held the first Indonesia Sustainability Reporting Award (ISRA) to promote the CSR voluntary reporting to all companies running their business in Indonesia. The Indonesia Sustainability Reporting Award (ISRA) is an award given to companies that have report their activities and performance regarding to environmental and social disclosure, beside their economic aspect that lead to the sustainability of the company itself. ISRA give the awards to companies that launched their sustainability report separated and also sustainability report that is integrated with annual report as well. In assessing the winners, ISRA use GRI as their standard.

The Global Reporting Initiative (GRI) was launched by the Coalition for Environmentally Responsible Economies (CERES), a Boston-based non-profit organization, and it aims to improve the quality, rigor, and utility of sustainability reporting (Global Reporting Initiative, 2011). GRI has published four versions of guidelines since 2000. The first guideline is G1, and then G2, G3.0, G3.1, and the latest one is G4 that issued in May 2013. There are three main indicators in GRI standard, which are Economic Performance Indicator, Environmental Performance Indicator, and Social Performance Indicator. GRI adapt the concept of 3P by John Elkington to be their indicators. This research uses three kind of GRI standard, which are G3.0, G3.1, and G4.

These are the indicator aspects in GRI G3.0:

1. Economic Performance Indicator (EC)	: 9	
2. Environmental Performance Indicator (EN)	: 30	
3. Social Performance Indicator		
a. Labor Practices (LA)	: 14	
b. Human Rights (HR)	: 9	
c. Society (SO)	: 8	
d. Product Responsibility (PR)	: 9	: 40
	Total	: 79

These are the indicator aspects in GRI G3.1:

1. Economic Performance Indicator (EC)		: 9
2. Environmental Performance Indicator (EN)		: 30
3. Social Performance Indicator		
a. Labor Practices (LA)	: 15	
b. Human Rights (HR)	: 11	
c. Society (SO)	: 10	
d. Product Responsibility (PR)	: 9	: 45
	Total	: 84

These are the indicator aspects in GRI G4:

1. Economic Performance Indicator (EC)		: 9
2. Environmental Performance Indicator (EN)		: 34
3. Social Performance Indicator		
a. Labor Practices (LA)	: 16	
b. Human Rights (HR)	: 12	
c. Society (SO)	: 11	
d. Product Responsibility (PR)	: 9	: 48
	Total	: 91

6. Research Method

This research, which entitles “GRI Standard Implementation on Sustainability Report of Indonesia Sustainability Reporting Award (ISRA) Winners”, is a descriptive qualitative study. According to Sekaran and Bougie (2010), a qualitative research is a research whose data are in the form of words, such as those collected from interview notes, transcript of a groups, answer to open-ended questions, transcriptions of recordings, accounts of experiences with a product on the internet, news articles, and many more.

Sekaran and Bougie (2010) proposes that a descriptive study should be undertaken in order to ascertain and describe the characteristics of the variables of interest in a particular situation. The goal of a descriptive study is to provide the researcher a profile or to describe relevant aspects of the phenomenon of interest from an individual, organizational, industry-oriented, or other perspective.

The type of data used in this research is documentary data. According to Indiantoro and Supomo (2002), documentary data are in the forms of invoices, journals, letters, meeting results, memos, or program reports. The researcher also uses secondary data. Indiantoro and Supomo (2002) states that secondary data refer to information gathered from the existing sources. They are usually obtained by the researcher indirectly or through an intermediary media (obtained and recorded by others). The secondary data can be evidence, document, record or historical report, websites, the internet, and literature text book. In this study, the researcher uses the sustainability report from every sample companies.

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The secondary data of this research is obtained from:

1. Text contained in books related to CSR, and sustainability reporting.
2. Journals and online data from the internet.
3. Summary of an article from other researchers.

4. Sustainability report or annual report from object companies.

The data collection methods of this research are Documentation and literature studies.

The researcher uses two most consistent companies of ISRA winners in Best Sustainability Report Overall, Best Sustainability Report Group A (Agriculture, Plantation, Mining and Basic Industry and Chemicals Companies) and Best Sustainability Report Group B (Various industry, Consumer Goods, Property and Real Estate Companies) categories in 2010, 2011, 2012, and 2013. The researcher uses those three categories because those three categories had been implemented by ISRA from 2010 until 2013. The Best Sustainability Report Group C (Financial services, infrastructure, utilities, transportation, telecommunication, trading and investment) was only used up to 2011.

ISRA Winners from 2010 until 2013

Year	Categories		
	Best Overall	Best Sustainability Report (Group A)	Best Sustainability Report (Group B)
2010	PT. Aneka Tambang, Tbk.	PT. Aneka Tambang, Tbk.	PT. Astra Internasional, Tbk.
2011	PT. Telekomunikasi Indonesia, Tbk.	PT. Kaltim Prima Coal	PT. Astra Internasional, Tbk.
2012	PT. Aneka Tambang, Tbk.	PT. Kaltim Prima Coal	PT. Pertamina Geothermal
2013	PT. Kaltim Prima Coal	PT. Kaltim Prima Coal	Star Energy - Kakap

Source: Secondary Data, Processed, 2014.

This table shows that PT. Aneka Tambang, Tbk. and PT. Kaltim Prima Coal are two most consistent companies being awarded in ISRA. PT. Aneka Tambang is listed three times as the categories winner and PT. Kaltim Prima Coal, Tbk is listed four times as the categories winner.

GRI Standard in Annual ISRA

Annual ISRA	Sustainability Report (SR) Used in ISRA	GRI Standard Used in ISRA	Standard Used by KPC	Standard Used by ANTAM
2010	SR 2009	G3.0	G3.0	G3.0
2011	SR 2010	G3.0 & G3.1	G3.0	G3.1
2012	SR 2011	G3.1	G3.1	G3.1
2013	SR 2012	G3.1	G3.1	G3.1
2014	SR 2013	G3.1 & G4	G3.1	G4 (G3.1)

Source: Secondary Data, Processed, 2014.

The researcher uses the sustainability report of both companies from the annual ISRA in 2012 until 2014 to analyze the performance of both companies per year. To find the concern of CSR of the two businesses the researcher analyzes their sustainability report of 2011 up to 2013, which use only GRI G3.1 as standard. Although in annual ISRA of 2014 PT. ANTAM, Tbk use GRI G4 as the standard in its sustainability report, the researcher uses GRI G3.1 to analyze the sustainability report 2013 of PT ANTAM, Tbk and find out the concerns of CSR activities in both companies, because it have to be only one standard to compare both companies. This is based on the consideration that GRI G3.1 is actually the basic version of GRI G4 that has some extra aspects.

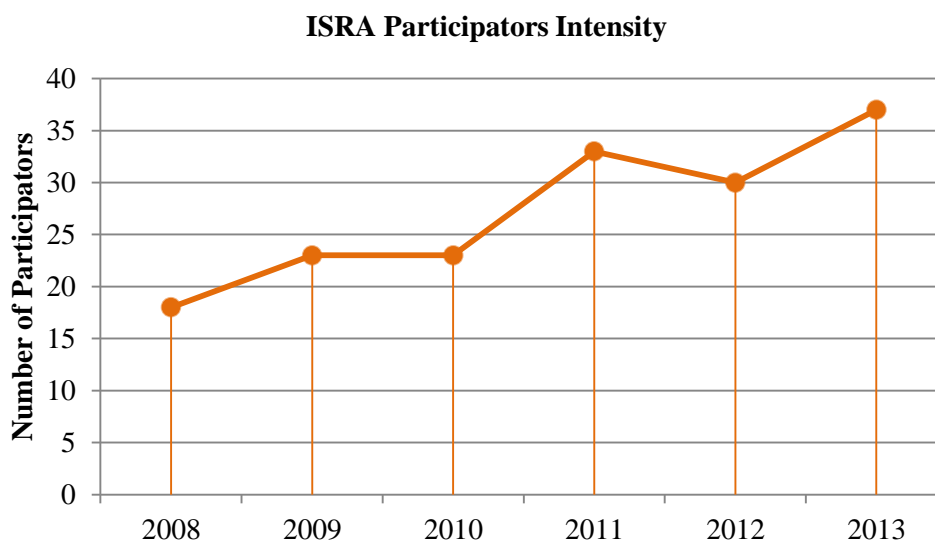
The data analysis of this study is described below:

1. Collecting data on sustainability report or annual report of ISRA winners and listing them in tables. In this step, the researcher collects the sustainability report of PT. Aneka Tambang, Tbk and PT. Kaltim Prima Coal.
2. Analyzing the historical data of each of the companies' sustainability report using GRI G3.0, GRI G3.1, and GRI G4 as the standards.
3. Filling the table based on the analysis on the sustainability report of each company.
4. Summarizing the data in the table and comparing the annual information of each company. The researcher also compares the two companies through GRI G3.1 standard.
5. Explaining the result of sustainability report analysis.
6. Drawing conclusions and formulating suggestions of the research.

7. Research Result and Discussion

7.1. ISRA Participator Intensity

The researcher encloses the participants in annual ISRA from 2008 to 2013. The number of ISRA participants increased significantly. The following table shows the changes in the number of ISRA participants from year 2008 to 2013.

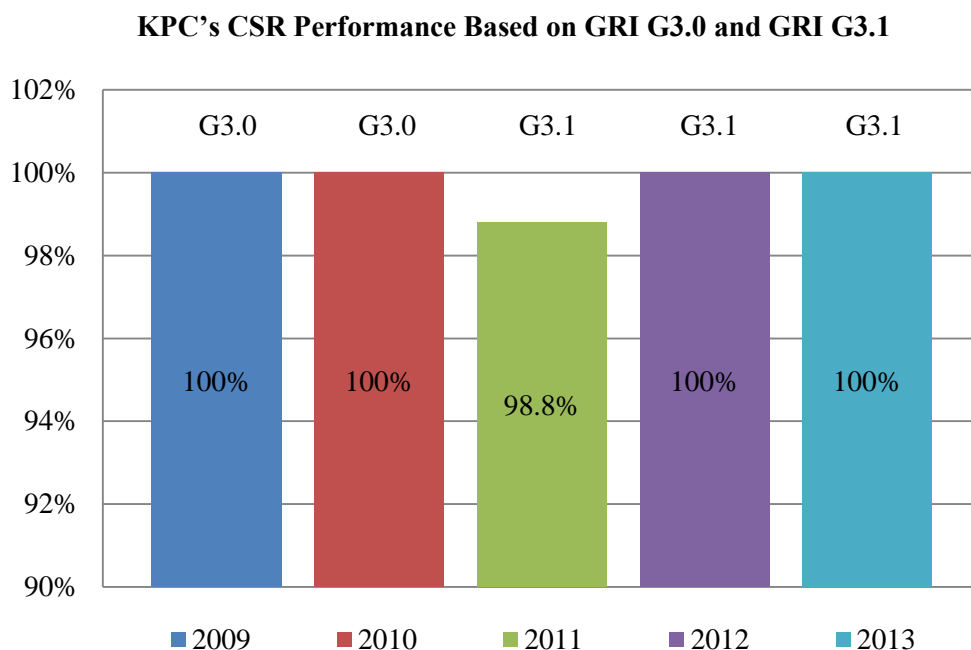


Source: Secondary Data, Processed, 2014.

The participant's gap in 2008 and 2013 is 19 companies. It shows that ISRA consistently honored awards in CSR that can stimulate the number of participants almost every year. This research also confirms by the data gathered on ISRA official website that KPC and ANTAM consistently participated in the annual ISRA from 2008 until 2013.

7.2. CSR Performance Comparison

The researcher analyze the five-year performance of both companies in administering their CSR from the content analysis of their sustainability report from 2009 until 2013 using GRI G3.0, GRI G3.1, and GRI G4 standards. The first one is the performance of KPC from 2009 until 2013 that uses GRI G3.0 and GRI G3.1 standards. The following chart illustrates detailed percentage of KPC's indicator fulfillment.

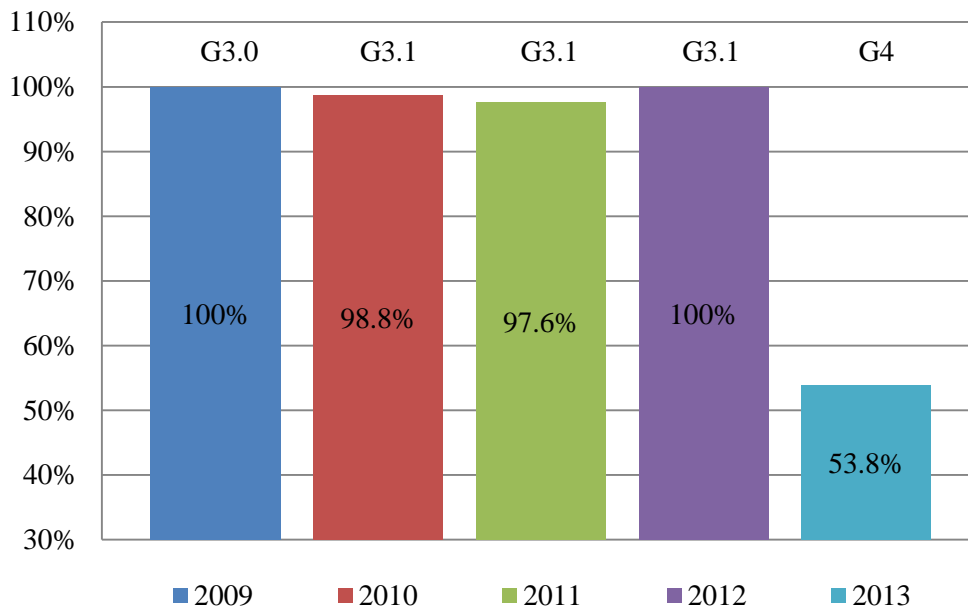


Source: Secondary Data, Processed, 2015.

In 2011 shows the percentage of KPC's GRI G3.1 fulfillment as many as 98.8%. In the annual of ISRA 2012, KPC did not fulfill one indicator in Environmental Performance Indicator which is EN1 about "Materials used by weight or volume" in their sustainability report 2011. Besides, in annual of ISRA 2012, they barely used the GRI G3.1 standard to replace the old GRI G3.0. Until the annual of ISRA 2014, KPC have not used the latest GRI standard, which is GRI G4.

A different performance of CSR comes from ANTAM. The chart as follows gives detailed percentages of ANTAM's sustainability report indicator fulfillment from 2009 until 2013 using GRI G3.0, GRI G3.1, and also GRI G4 standard.

ANTAM's CSR Performance Based on GRI G3.0, GRI G3.1, and GRI G4



Source: Secondary Data, Processed, 2015.

To compare the performance, the researcher needs to use the same standard of both companies. In annual ISRA 2014, PT. ANTAM, Tbk used GRI G4 as their standard. Here, the researcher also uses GRI G3.1 to analyze the content of PT ANTAM, Tbk sustainability report 2013. This action is taken by the researcher based on the consideration to compare both of the companies' sustainability report in 3 years from 2011 until 2013 according to GRI G3.1 standard.

CSR Fulfillment Percentages of ANTAM's Sustainability Report 2013 Based on GRI G3.1

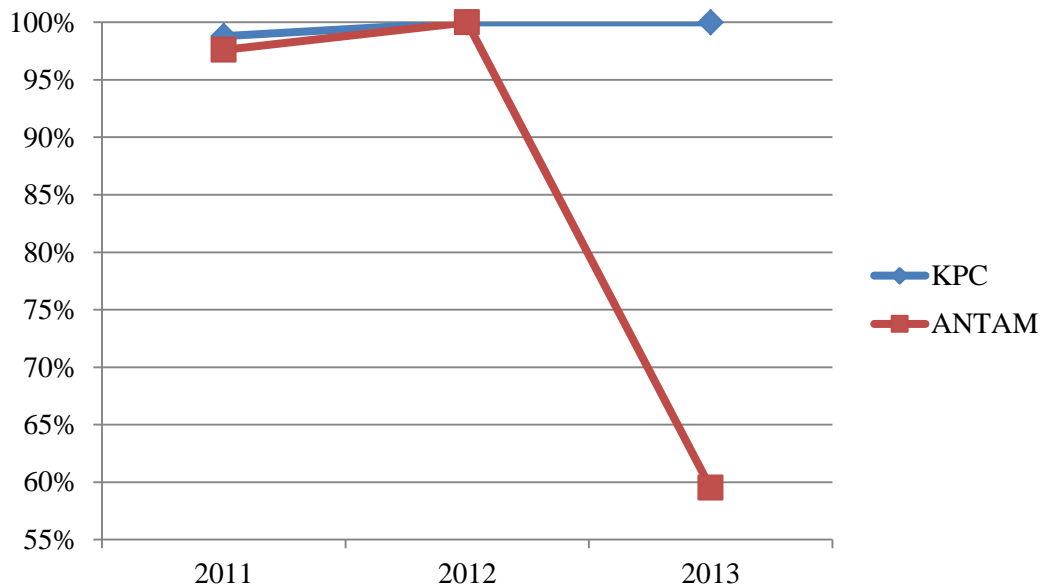
Performance Indicators	Aspect Indicators	Total by Company	Percentage
Economic	9	7	77.8%
Environmental	30	26	86.7%
Social	45	17	37.8%
Total	84	50	59.5%

Source: Secondary Data, Processed, 2015.

Based on the GRI G3.1 standard, ANTAM cannot fulfill all of the 84 GRI G3.1 indicators comprising economic performance indicator (9 indicators), environmental performance indicator (30 indicators), and social performance indicator (45 indicators) in their sustainability report of 2013. ANTAM did not fulfill 34 indicators: 2 indicators in Economic Performance, 4 indicators in Environment Performance, and 28 indicators in Social Performance.

And here, the following graphic gives a clear comparison between those two companies using only GRI G3.1 as standard in period of 2011 until 2013.

Performance Comparisons between KPC and ANTAM from 2011 until 2013



Source: Secondary Data, Processed, 2015.

From the charts above PT. Kaltim Prima Coal is better in building their sustainability report than PT. Aneka Tambang, Tbk based on the percentages per year.

7.3. Focus of CSR Implementation

This research uses GRI G3.1 as the only standard to assess the object companies' focus of CSR practice. This way is taken by the researcher because it has to be one standard to compare the focus of CSR practice between those two companies.

GRI published the G3.1 Guidelines, an update of G3.0, with expanded guidance on reporting gender, community, and human rights-related performance. The practice of sustainability reporting based on Global Reporting Initiative GRI G3.1 is formed with 84 indicators that divided into 3 focus of CSR implementation which are:

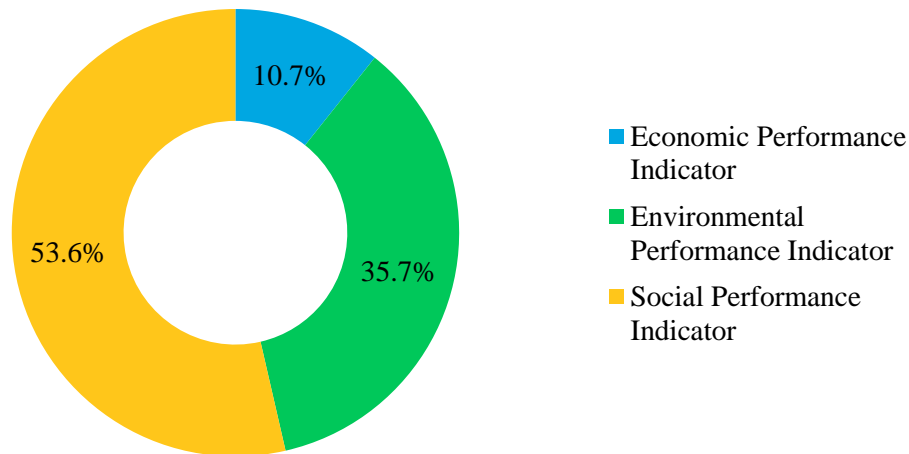
These are the indicator aspects in GRI G3.1:

1. Economic Performance Indicator (EC) : 9
2. Environmental Performance Indicator (EN) : 30
3. Social Performance Indicator
 - a. Labor Practices (LA) : 15
 - b. Human Rights (HR) : 11
 - c. Society (SO) : 10
 - d. Product Responsibility (PR) : 9

Total : 84

The focus detail percentage of each indicator is presented by the researcher in the following diagram.

Focus Percentage of Indicator in GRI G3.1



Source: Secondary Data, Processed, 2015.

From the diagram above the researcher can conclude that the biggest focus on CSR practice based on GRI G3.1 is Social Performance Indicator. The focus percentage of Social Performance Indicator is 53.6%, which means the biggest percentage that a company should fulfill in their CSR practice based on the GRI standard is social practice. Followed in second place, Environmental Performance Indicator with 35.7% focus percentage and the last one is Economic Performance Indicator with 10.7% focus percentage.

The research result of both object companies' focus percentage in their sustainability report per indicator is presented in the table below. The result is gathered from the total of three years of each object companies. Sustainability report used by the researcher is from 2011 until 2013 of each company and use GRI G3.1 as standard.

Focus Percentage of KPC from 2011 until 2013

Performance Indicators	Aspect Indicators	Total by Company	Percentage
Economic	27	27	100%
Environmental	90	89	98.9%
Social	135	135	100%
Total	252	251	99.6%

Source: Secondary Data, Processed, 2015.

From the table above the researcher can conclude that KPC has done a very well job in doing their CSR practice. KPC can achieve a perfect job in Economic and Social Performance Indicator. From 90 indicators in Environmental Performance Indicator, KPC only missed one indicator. From this analysis, the biggest focus indicators of KPC are on Economic and Social Performance Indicator.

Focus Percentage of ANTAM from 2011 until 2013

Performance Indicators	Aspect Indicators	Total by Company	Percentage
Economic	27	25	92.6%
Environmental	90	86	95.6%
Social	135	105	77.8%
Total	252	216	85.7%

Source: Secondary Data, Processed, 2015.

From the table above ANTAM only fulfilled 216 of 252 indicators, or 85.7% of all indicators within three years. ANTAM's highest amount of focus percentage is come from Environmental Performance Indicator which is 95.6%. Followed in the second place Economic Performance Indicator amounted as 92.6%. Unfortunately, the highest focused of GRI G3.1 which is Social Performance Indicator take place in the bottom of ANTAM's performance focus that amounted as 77.8%.

7.4. GRI Standard Implementation to Improve Ethical Practice in CSR

There are many theories developed since the beginning of CSR. Carroll (1999) puts the ethical responsibilities in the third level of the pyramid after economic responsibilities and legal responsibilities. It means Carroll's theory of CSR is based on how a company or institution have to focused on gain profit first, then how they obey the law, and finally how they conduct their CSR implementation to be more ethical.

CSR itself indirectly helps all the economic, environment, and social problem in the area which a company implements CSR program run its business. KPC and ANTAM also already did their CSR program properly. KPC and ANTAM did well in each of indicators which are economic, environment, and social practice in the area of their business run or national scale.

As a PT, KPC and ANTAM that run in natural resources business also already run their CSR in doing their business in every area their working. Moreover in implementing their CSR program, that two companies also join the annual ISRA to develop their CSR performance. To assess their winner and improve the ethical practice in CSR, ISRA used the GRI as standard. To know how ISRA improve the ethical practice of their participator with GRI standard, the researcher can show the focus percentage of GRI standard between Economic, Environmental, and Social Performance Indicators in the following table.

Focus Percentage of Indicator in GRI G3.0

Performance Indicators	Aspect Indicators	Focus Percentage
Economic	9	11.4%
Environmental	30	38.0%
Social	40	50.6%
Total	79	100%

Source: Secondary Data, Processed, 2015.

Focus Percentage of Indicator in GRI G3.1

Performance Indicators	Aspect Indicators	Focus Percentage
Economic	9	10.7%
Environmental	30	35.7%
Social	45	53.6%
Total	84	100%

Source: Secondary Data, Processed, 2015.

Focus Percentage of Indicator in GRI G4

Performance Indicators	Aspect Indicators	Focus Percentage
Economic	9	9.9%
Environmental	34	37.4%
Social	48	52.7%
Total	91	100%

Source: Secondary Data, Processed, 2015.

The biggest focus percentage between those three indicators is Social Performance Indicator, followed with Environmental Performance Indicator, and the last or the smallest focus percentage is Economic Performance Indicator. It shows that the GRI standard used by ISRA to assess their winner placed social and environment indicator in the top first orientation.

KPC and ANTAM or other participants who join the annual ISRA will automatically followed the standard given which lead to the improvement of their CSR and reporting performance. This one is proved

from the total of GRI standard indicator that changed as the standard developed. The performance is improved along with the GRI standard applied in ISRA, as long as they fulfill and implement the entire indicator perfectly.

The interesting part of GRI standard development is the total indicator of every main performance indicators are increasing except Economic Performance Indicator. From G3.0 to G4, there is no changing in the total indicator of Economic Performance Indicator, they all still 9 indicators. In contrast with Environmental Performance Indicator, in G3.0 and G3.1 they have 30 indicators, then in G4 they make it up to 34 indicators. In Social Performance Indicator as well, while in G3.0 they have 40 indicators, then increasing it and become 45 indicators, finally in the latest version in G4 they make it up to 48 indicators. This shows that ISRA is really focusing their CSR assessment not in economic practice, but in environmental and social practice. This indirectly makes every ISRA participant focus their CSR implementation and report in environmental and social practice, so automatically every participant improve their ethical practice in doing their CSR program.

8. Conclusion and Suggestion

The implementation of annual ISRA from 2008 until 2013 has gained a set of participant's number that increases significantly from year to year of annual ISRA. The CSR award like ISRA has become an interesting event for a company to join in. It is shown from the increasing of ISRA participant from 2008 until 2013. The performance of PT. Kaltim Prima Coal (KPC) is increasing and quite consistent. Although ANTAM is quite consistent, they faced their collapse in 2014, with G4 standard they only fulfilled 53.8% indicator. From 2010 until 2014 the performance of KPC and ANTAM in ISRA is controlled by the standard of ISRA itself, which is GRI standard. The GRI standard itself has been developed from the past four years, from GRI G3.0 to G3.1, and then became the latest version, G4. Along with the development of GRI standard and its indicator, the CSR practice of both companies has goes along as well, as long as they implement their CSR based on GRI standard perfectly.

The CSR main focus of KPC's sustainability report from 2011 until 2013 based on GRI G3.1 is in Economic Performance Indicator and Social Performance Indicator. It took place in 100% of indicator fulfillment. For Environmental Performance Indicator, KPC only fulfilled 98.9% from the total indicator. Beside, ANTAM's sustainability report main focus from 2011 until 2013 based on GRI G3.1 is in Environmental Performance Indicator with 95.6% of indicator fulfillment, followed with Economic Performance Indicator with 92.6% and Social Performance Indicator with 77.8% of fulfillment.

The biggest focus percentage between three indicators in GRI G3.0, G3.1, and G4 is Social Performance Indicator. Followed with Environmental Performance Indicator, and the last or the smallest one of focus percentages is Economic Performance Indicator. It shows that the GRI standard used by ISRA to assess their winner is trying to improve ethical practice of their participant. It shown from GRI itself placed social and environment indicator in the top first orientation. Also, the total indicator of every main performance indicators is increasing except Economic Performance Indicator. From G3.0 to G4, there is no changing in the total indicator of Economic Performance Indicator, they all still 9 indicators. In contrast with Environmental Performance Indicator, in G3.0 and G3.1 they have 30 indicators, then in G4 they make it up to 34 indicators. In Social Performance Indicator as well, while in G3.0 they have 40 indicators, then increasing it and become 45 indicators, finally in the latest version in G4 they make it up to 48 indicators. This shows that GRI standard in ISRA is focusing their CSR assessment not in economic practice, but in environmental and social practice. This automatically makes every ISRA participant in implementing their CSR program based on GRI standard is focusing their CSR implementation and report in environmental

and social practice. Finally, every participator of annual ISRA is automatically improving ethical practice in doing their CSR program.

KPC already did a great job in fulfilling each indicator in GRI G3.1 for three years. In some conditions, KPC did not fulfill some indicators while the GRI indicator standard changed in the annual ISRA. The researcher suggests that KPC should be more aware of every GRI standard changes in the future, so KPC can perfectly fulfill the entire indicator. KPC missed one indicator in Environmental Performance Indicator. Hopefully KPC can be more focused their fulfillment to improve their ethical practice in CSR.

Meanwhile, ANTAM was a bit in rush in implementing the latest of GRI standard, this is got around with their indicator's fulfillment in every changes of GRI standard in some years of annual ISRA. The researcher suggests that ANTAM should be more aware in implementing the newest standard of GRI so they can maximally fulfill the entire indicator. They can do a deep learn for the newest GRI standard and make a specific team for the annual ISRA to anticipate a condition like that, so ANTAM can fulfill the entire indicator maximally. The fulfillment of Social Performance Indicator of ANTAM is the smallest. Hopefully ANTAM can be more aware in doing their CSR practice in social practice, so it will improve their ethical practice in doing their CSR.

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