

Sustainable Development Goal Disclosures in Indonesia: Challenges and Opportunities.

- **Author(s):** Tommy Andrian ,Yuliana ,Putriana Sulaeman ,Yoan Dwilliam Agata
- **Abstract:** The purpose of this paper is to examine whether CSR activities in Indonesian companies support and align to the SDGs. The sample used in this study focuses on the non-financial sector listed on the Indonesia Stock Exchange with a total of 496 units of analysis consisting of 130 sustainability reports for the period 2017 to 2019 and 366 company annual reports in 2019. The content analysis method used was to analyze the sustainability report from 2017 to 2019 (three consecutive years) and the 2019 annual report to provide a complete analysis due to the lack of companies that disclose sustainability reports. The 2019 annual report content analysis shows that Indonesian companies tend to support the achievement of good health, quality education, gender equality, reducing inequality, peace and justice. In the sustainability reports for 2017 to 2019, companies disclose more CSR activities in line with SDGs good health, quality education, clean water and sanitation, economic growth, & partnership. The results from this analysis can be used to encourage companies to pay more attention to SDGs indicators that have not been achieved and try to map out CSR implementation that supports SDGs and links them to business activities. Then, the government should help provide guidelines that are still not maximally implemented by companies, and the government could appreciate companies that have supported SDGs to encourage company disclosure initiatives.
- **Keywords:** CSR activities, Indonesia Stock Exchange, SDGs good health