

Evaluating the Implementation of the Materiality Concept in Sustainability Reports: A Case Study of LLDikti III Regional Universities

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Abstract

In sustainability reports, there is a debate between two materiality concepts, namely the GRI concept & the SASB concept. Most companies that present Sustainability Reports prioritize two materiality concepts: the GRI and the SASB. Discuss sustainability reports that financially and non-financially impact University operations using the GRI and SASB materiality concepts in their application. The research was conducted to find the application of materiality in sustainability reports, which is dominant in universities in the LLDikti III region. This qualitative research uses surveys and interviews with professional teaching staff at several universities in the LLDikti III region, including Multimedia Nusantara University, Binus University, and Tarumanegara University. This research examines the application of sustainability reports, including the differences in the materiality concept applied between GRI and SASB, as well as the perceived impact and reasons related to the choice of the materiality concept applied. Based on the results of discussions in research regarding the materiality concept in sustainability reports, it was found that three universities were selected in the Kopertis region. III is more inclined towards the application of the GRI materiality concept. This research suggests implementing GRI or SASB materiality because they are considered more effective, improve quality and performance, and facilitate careful planning.

Keywords: Sustainability Report, Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB)



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INTRODUCTION

In this modern era, the development of technology and globalization have become one of the supporters of development in educational aspects. Education is considered crucial in social life. With progress in education, human quality in a country will increase, directly impacting the country's development (Safitri et al., 2022). The education industry in Indonesia has experienced several changes and developments that several factors, including technological developments, changes to the national curriculum, and inclusion and diversity among students have influenced. The educational phenomenon resulting from technological developments can be seen through the speed of digitalisation in education in Indonesia. The digitalisation era is a technological development phenomenon that greatly influences the current generation. This is due to limitations on group activities and government regulations limiting physical contact, public activities, and recommendations to stay at home. Directly impacts educational activities that cannot be carried out normally or on-site. So educational institutions are encouraged to develop learning systems by utilizing digital technology (Akhmedov, 2022).

The implementation of inclusive education in Indonesia is based on increasing attention to the importance of providing equal opportunities for all students, including those with special educational needs. Inclusive education aims to create an inclusive learning environment where all individuals can learn together, support each other, and reach their maximum potential (Setiawan et al., 2020). In Indonesia, the government has recognised the importance of inclusive education and issued policies that support its implementation. Law no. 20 of 2003 concerning the National Education System states that every citizen has the right to receive adequate and quality education, including those with special needs. However, challenges must still be overcome (Budijanto et al., 2021). One of the main challenges is the limited human resources trained in inclusive education. Many teachers and educational staff do not have sufficient knowledge, skills and understanding of inclusive teaching strategies and how to manage special educational needs in the classroom. This can affect the effectiveness of learning and the involvement of students with special needs (Collins et al., 2019).

This phenomenon in the education industry creates various challenges for educational institutions. In order to maintain the sustainability of the education industry, educational institutions implement a sustainability reporting strategy. A sustainability report (sustainability report) illustrates a company's responsibility to stakeholders in the company. Implementing sustainability reports can be used as a scheme for companies to increase investor confidence, which will later impact company value. Seeing the importance of implementing sustainability reports in a company, one can determine the application of sustainability reports to company value. Moreover, it shows that implementing sustainability reports can realize company value, where companies that provide transparent explanations about sustainability reporting will increase stakeholder trust. Later, stakeholders will invest in the company. A company with incomplete sustainability information can cause information asymmetry between managers and shareholders regarding sustainability activities. With this, companies should report quarterly sustainability reports so stakeholders have the information needed for decision-making (Latifah et al., 2020).

An important aspect of making a sustainability report needs to be considered, namely materiality. Materiality itself is defined as information that can have an impact on decision-making by stakeholders by providing a view of the company's achievement of Sustainable Development Goals (SDGs) globally and providing investors with an overview of the organization's ability to provide long-term benefits for the organization and society (Adams et al., 2020). In its application, materiality is divided into two, namely environmental and social materiality (GRI) and financial materiality (SASB) (Gibassier, 2019). Sustainability reports are also used to gain legitimacy from society as one stakeholder (Ching & Gerab, 2016; Murphy & McGrath, 2013). The use of universal GRI guidelines can create sustainability reports that will have high compatibility even though many countries in the world use them even though there

are indications that the GRI indicators cannot be fully implemented and do not produce informative reporting quality (Khan et al., 2011; Cuesta & Valor, 2013).

Meanwhile, SASB assesses materiality as a financial problem impacting the company's financial condition and industrial performance. In sustainability reports that apply the SASB concept, there are differences in the materiality matrix used. For example, in companies such as Unilever and Nestlé, two commonly used factors measure the level of importance for stakeholders and the company. The interests of these two parties are described as variables x and y in the materiality matrix so that the interests of both parties can be reconciled (Jørgensen et al., 2021). From the results of this research, the question arises, "What concept of materiality is used by universities in Indonesia?" So, we decided to research this theme. In this research, we limited the research area to several universities in the LLDikti III region. With the hope of finding out the application of the dominant materiality concept at universities in the LLDikti III region.

LITERATURE REVIEW

Sustainability Report

Amid increasingly fierce world competition, implementing sustainability reports has become an urgent need for all industries. A sustainability report is a document issued by a company or organization that includes information about economic, social, and environmental effects (Farah et al., 2019). Materiality assessment is considered the primary tool in prioritization because it allows for assessing the level of importance of various sustainability issues in the organization (Sveinung Jørgensen et al., 2021). Gray and Bebbington (2001) stated that the sustainability report is a non-financial report presented separately from the financial report. This report focuses on environmental aspects and contains statements, definitions, missions, policies, goals, and progress in achievements related to environmental issues published by a company or organization. However, the definition above contradicts the understanding (Elkington, 1997) that sustainability reports can combine financial and non-financial performance evaluations (Lie, Veronica, 2022). The sustainability reporting concept introduced by Elkington in 1997 includes a triple-bottom-line approach. This approach focuses on three main factors, namely profit, people (society) and planet (environment) (Lie, Veronica, 2022).

Sustainability reports aim to help companies or organizations measure, understand and communicate their achievements in the economic, environmental, social and governance fields (Farah et al., 2019). In addition, the creation and dissemination of reports aim to improve the company's image regarding openness and responsibility, reach various interested parties so that they obtain accurate information, support the company in making management decisions to improve performance in areas that are still weak and provide a comprehensive picture. To investors about company performance (Lie, Veronica, 2022).

Global Reporting Initiative (GRI)

Sustainability reporting has become mainstream and focuses on increasing corporate responsibility towards stakeholders, the environment and society. This development can occur because of society's expectations of companies regarding the impact the company can have on society and society (Petra et al., 2010). This is related to the Global Reporting Initiative (GRI) concept, where material sustainability information refers to a company's ability to create, preserve or erode economic, social and environmental value (Sveinung Jørgensen et al., 2021). In 2007, almost 20 per cent of the Fortune Global 500 companies, the world's 500 companies with the highest consolidated annual revenues, published corporate sustainability reports using the Global Reporting Initiative (GRI) as the main guideline.

In addition, a report released by the Sustainable Investment Research Analyst Network (SIRAN), Social Investment Forum (SIF), and KLD Research & Analytics in 2008 stated that there were one-third of the 100 largest public companies in America that reported corporate sustainability efforts using elements Global Reporting Initiative (GRI) guidelines (Petra et al., 2010). Companies measure and report sustainability impacts by implementing the Global Reporting Initiative (GRI) concept, where companies strive to prepare various types of documents related to governance approaches, as well as performance that impacts the social, economic and environmental aspects of the organisation (Azwani Aulia, 2021).

Several universities, such as Stanford University, McGill University, Harvard University, and Yale University, have implemented the GRI concept. Of the many universities that apply the GRI materiality concept, Stanford University is known to have attempted to reduce the intensity of energy use by 36% from the baseline. Apart from that, Stanford University also created The Water Planning and Stewardship (WP&S) team to implement sustainable practices. This has dramatically impacted the university's sustainability over the last 20 years. *Sustainability Accounting Standards Board (SASB)*

Sustainability Accounting Standards Boards (SASB) provide an accounting matrix in sustainability reports that are based on specific stakeholders, namely investors (J. et al., 2021). Analysis of filings for the 2016 fiscal year revealed that 805 companies were implementing and using the SASB method in all sectors, such as real estate, hotels and resorts, Digital Realty Trust, and banking.

They revealed that at least half of these matrices use SASB standards in corporate sustainability reporting (J. Hales, 2018). One example of a company that applies the SASB concept in its sustainability report is Delta Airlines, which is required to report on four main topics: GHG Emissions, Employment Practices, Competitive Behavior, Accident Management, and Safety. It was noted that Delta Airlines reported on three of the four topics, where the topics discussed impacted three-quarters of the possible calculations of driving factors in the company's financial value (C. Busco et al., 2020).

Variables Relation

Connecting variables from applied theory into a hypothesis

H0: Universities in the LLDikti III region are likelier to apply the GRI concept than the SASB concept in their sustainability reports.

H1: Universities in the LLDikti III region are more likely to apply the SASB concept than the GRI concept in their sustainability reports.

Research Model

We use three variables, namely Sustainability Reports, GRI, and SASB, as research models that will be used to analyse which universities in the LLDikti III Region are more likely to apply the GRI concept compared to the SASB concept to improve the performance of Sustainability Reports, as well as analysing universities in the LLDikti III Region anything that tends to apply the SASB concept rather than the GRI concept to improve the performance of the Sustainability Report.

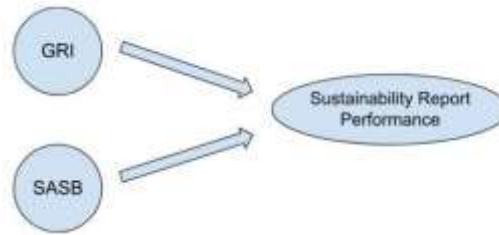


Fig. 1. Research Framework Compared to the SASB concept, the GRI concept improves the performance of sustainability reports.

Previous Study

(Sveinung Jørgensen et al., 2021) research title Sustainability reporting and approaches to materiality: tensions and potential resolutions. The research method used surveys and qualitative interviews involving 30% of respondents (80% men). The research results show no tension between the two holders of the GRI and SASB materiality concepts, which means that each company can simultaneously apply these concepts to complement each other in achieving sustainability without conflict.

RESEARCH METHOD

This type of research is qualitative. The population used is professional teaching staff at universities in the LLDikti III region. The sampling technique for this research is through surveys with interviews. Interviews at the three universities take different methods, both online and onsite. At Bina Nusantara University, interviews were conducted face-to-face. Then, at Tarumanegara University and Multimedia Nusantara University, the research sampling technique was carried out online through voice call features on the WhatsApp and Zoom Meeting applications due to various efficiency factors and respondent willingness. The criteria for determining the sample for this research are universities in the LLDikti III region with sustainability reports that apply the materiality concept between GRI and SASB.

Based on the results of the analysis using survey and interview methods, the final sample for this research consisted of five universities with different applications of the materiality concept, including Tarumanegara University, Bina Nusantara University, and Multimedia Nusantara University. So, three concepts for implementing the materiality of sustainability reports of universities registered in the LLDikti III region will be the object of observation in this research. The data source used and processed is primary data in the form of information obtained from interviews with professional teaching staff at several universities in the LLDikti III region related to the concept of materiality in applying sustainability reports. The secondary data in this research is in the form of a list of data from universities registered in the LLDikti III region and data from universities that apply the materiality concept of sustainability reports obtained in previous studies.

This research examines several essential things in applying sustainability reports, including the differences in the materiality concept applied between GRI and SASB, the dramatic impact of materiality, and the reasons for choosing the materiality concept. The process of determining the contents of the report and analysing the topics disclosed was studied based on the interviews, which explained that 805 companies were implementing sustainability reports. In this case, the researcher carries out structured interviews by determining the problem to be researched, preparing questions to be asked, and asking questions that can answer the hypothesis that has been prepared. The informants include:

1. Eunike Endariahna Surbakti, S.Kom., M.T.I., a professional lecturer at Multimedia Nusantara University in the fields of Software Engineering, Artificial Intelligence and IT Management, to obtain information related to the implementation of the materiality concept in sustainability reports implemented by Multimedia Nusantara University.
2. Hanes Wie, S.T., is a supervising lecturer at Tarumanegara University to obtain information about implementing the materiality concept in sustainability reports implemented by Tarumanegara University.
3. Dr. Yunita Wijaya Handranata, B.Eng., M.M., CERA, is a professional lecturer in the economics department at Bina Nusantara University to obtain information about the implementation of the materiality concept in sustainability reports implemented by Bina Nusantara University.

RESULTS AND DISCUSSION

Based on the results of discussions obtained in research on the concept of materiality in sustainability reports, it is said that three universities are more inclined towards the GRI materiality concept. The research results from the three universities include:

From the research results, Multimedia Nusantara University applies the materiality concept of collaboration between GRI and SASB but is more inclined towards the GRI concept; one example is in work meetings, preparing work arrangements, and sustainable university targets, but apart from that, it cannot be denied that each of the activities carried out This is done while still looking at the budget and finances which of course will still be related to finances. Multimedia Nusantara University uses the GRI materiality concept in its sustainability report because when the university has sustainable activities, good and positive activities, and adequate university facilities, this will greatly influence the number of students coming to the university. From a financial perspective, the target will be achieved. On the other hand, the budget must still be considered, but the quality of the university and its performance must still be prioritised. Moreover, from the GRI concept that is running at Multimedia Nusantara University, there is a significant impact, namely that the university will be more on track Progress, have targets to be achieved, have its KPIs for knowing the targets you want to achieve, as well as providing benefits in the form of a Road Map and also careful planning for the future.

From the research results, Tarumanegara University is more inclined towards the concept of GRI (social and community) materiality; one example is by always carrying out PKM for the community, and one concrete example in the economics faculty is by collaborating with high school, high school, and vocational school. One of the reasons Tarumanegara University uses the GRI materiality concept in its sustainability report is that it is by its vision and mission, namely to improve the environment of the surrounding community and provide a training platform for the community so that the GRI concept running at Tarumanegara University can have a significant impact, one of which is accreditation by providing a tangible form to the community and raising the name of the University. From the research results, Bina Nusantara University is more inclined towards the GRI materiality concept, one example of which is saving electricity, employee welfare, and also sorting waste in the canteen. Bina Nusantara University uses the GRI materiality concept in its sustainability report to emphasise or save costs by scheduling escalators, lifts and lights on and off at certain times. What happens is that they have a fairly good HR system, as can be seen from Bina Nusantara University's low employee turnover as well as employee protection and welfare.

CONCLUSION

Based on the results of research on the application of the materiality concept in sustainability reports at the three selected universities in the LLDikti III region, it was found that there was a bias towards the GRI concept. So, based on the hypothesis that has been made, the results of H0 show that universities in the LLDikti III region are more likely to apply the GRI concept than the SASB concept in their sustainability reports. These three universities apply the GRI materiality concept to pay attention to social, community and environmental aspects. One example is saving electricity, providing training forums, and implementing PKM in the community as concrete evidence of improving the environment and surrounding communities.

AUTHOR CONTRIBUTIONS

Look this example below:

Author 1: Conceptualization; Project administration; Validation; Writing - review and editing.

Author 2: Conceptualization; Data curation; In-vestigation.

Author 3: Data curation; Investigation.

CONFLICTS OF INTEREST

The authors declare no conflict of interest

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