



الإفصاح عن البعد الاجتماعي للتنمية المستدامة وفق معايير (GRI): انموذج مقترح¹

الباحث ظاهر حبيب باهض

الاستاذ الدكتور سهيل عبد الله التميمي

جامعة البصرة / كلية الإدارة والاقتصاد / قسم المحاسبة

المستخلص

إن التنمية المستدامة في العصر الحالي حدث مهم يجب النظر إليه والاهتمام به لأنه يساهم في حماية الكوكب من التلوث والأضرار التي تسببها الشركات العاملة في مختلف القطاعات، وجوهر تركيزها هو الحفاظ على الثروات والموارد الطبيعية من الاستنزاف وتوزيعها بالتساوي والعدالة بين الأجيال الحالية والمستقبلية، وهذا ما أكدت عليه لجنة برونتلاند في تقريرها الصادر عام 1987. وعليه فإن الشركات ملزمة بموجب مسؤوليتها الاجتماعية تجاه المجتمع والبيئة بمعالجة كافة جوانب الاستدامة وخاصة البعد الاجتماعي لأنه محور هذه الدراسة. ومن هذا المنظور فإن الغرض من هذه الدراسة هو اقتراح إطار للكشف عن البعد الاجتماعي للتنمية المستدامة باستخدام معايير (GRI) من أجل مساعدة الشركات على إبراز دورها ومساهمتها في أدائها المستدام من خلال الإفصاح عنها لجميع أصحاب المصلحة المتعددين من خلال تقارير الاستدامة.

الكلمات المفتاحية: التنمية المستدامة، البعد الاجتماعي، المبادرة العالمية للإبلاغ

¹ بحث مستل عن رسالة الماجستير والموسومة بعنوان (متطلبات القياس والإفصاح عن التنمية المستدامة لشركات الصناعية في ظل المبادرة العالمية للإبلاغ GRI)

Disclosure of the Social Dimension of Sustainable Development According to GRI Standards: A Proposed Model

Dhahir Habib Bahedh

Prof. Dr. Suhail Abdullah Al-Tamim

University of Basra / College of Administration and Economics / Department of Accounting

Abstract :

Sustainable development in the current era is an important event that must be considered and paid attention to because it contributes to protecting the planet from pollution and damage from companies operating in various sectors. The core of its focus is to preserve wealth and natural resources from depletion and distribute them equally and fairly between current and future generations, and this is what the Brundtland Commission emphasized in its report issued in 1987. Accordingly, companies have an obligation under their social responsibility towards society and the environment to address all aspects of sustainability, especially the social dimension because the focus of this study. From this perspective, the purpose of this study is to propose a framework for revealing the social dimension of sustainable development using the (GRI) standards in order to help companies highlight their role and contribution to their sustainable performance by disclosing it to all multiple stakeholders via sustainability reports.

Keywords: sustainable development, social dimension, Global Reporting Initiative.

1- Introduction

Due to social, environmental, economic, and political developments, future generations, societies, and decision-makers confront major problems. The world community embraced sustainable development as the major development model towards the end of the 20th century to address the environmental catastrophe and inequalities in global development (Baum, 2021). In the context of extensive scientific debate and international cooperation, sustainable development has become increasingly apparent over several decades. Since sustainability has political connotations in globalization, economic growth, environmental protection, social justice, democracy, and the rule of law must be harmoniously integrated into the integrative vision of sustainable development to ensure human progress (Cristian et al., 2015). Consequently, sustainable development has become a widely recognized development model and the term employed by all international agencies and conferences (Mensah, 2019). Three main components of sustainable development are environmental, social, and economic ones. Nowadays, the social component is really important (Jasch & Stasiskiene, 2005). The success or failure of a company is contingent upon its environmental practices, as companies are the driving force behind economic expansion and play a critical role in environmental damage (Al-Tamimi, 2022; Wiredu et al., 2023). Consequently, businesses have a responsibility to guarantee that all of their acts are environmentally friendly. According to Palea (2018) and Scandurra and Thomas (2023), sustainability is defined as the capacity to guarantee that the conditions for human well-being, such as safety, health, education, democratic systems, participation, and justice, are distributed equitably among social classes. This is a particular interpretation of sustainability from a social perspective.

Further studies indicate that social sustainability is the ability of companies to improve the human capital of individual partners and so contribute value to the communities in which they operate by so raising their community capital (Amoah & Eweje, 2024; Lee et al., 2021). From this standpoint, disclosing social sustainability is essential for companies because it provides valuable and appropriate information about their social performance. Disclosing it in the sustainability report informs them that they are committed to sustainable development and its goals. This will enhance their position and reputation in the market and attract more investors and stakeholders. Others. Therefore, the importance of this study emerged through the proposed framework for disclosing social sustainability (the social dimension) by the best widely used and widely used Global Reporting Initiative standards, which help companies accomplish their mission of disclosing their social performance. This study, which is regarded as a pioneering study in the field, also bridges the knowledge and intellectual divide in accounting literature.

2-Theoretical background

The theoretical framework is the main driver for understanding the terms mentioned in the study if the theoretical framework is divided into three basic concepts, which are as follows:

2-1 Sustainable Development

Sustainability has now become a term or concept used in conjunction with development to balance social, economic, and environmental objectives (Hediger, 2000). The roots of sustainable development can be discovered in the early eighteenth century when Von Karlowitz founded production based on his ideals. German by origin, he was a tax accountant and mine superintendent. From an intergenerational, long-term viewpoint, he addressed forest management in order to reach a more fair balance between resource consumption and return. One slow-increasing resource is wood output. (Eskerod & Huemann, 2011; Morgenstern, 2007). The Brundtland Commission's 1987 study on the World Conference on the Environment and Nature first proposed the modern notion of sustainable development. This idea is described as progress that satisfies present wants without endangering the capacity of the next generations to satisfy their own needs. This definition is rather common and utilized in all spheres. (Golubeva, 2022; Tamimi, 2018; Tavakolnia, 2023). The issue of corporate sustainability has been paramount since the inception of the twenty-first century, as it presents a constructive challenge in economics and commerce that can be implemented in both the public and private sectors. As a result of the growing demand and interest in transparency and accountability in sustainable development, managers are now required to ensure that sustainable development is in harmony with economic factors. The environment and antagonistic society are subjected to positive societal pressure (Karimi et al., 2023). Sustainability issues have garnered significant attention in the present era, as they have become intricately linked to society and organizations as a pertinent concept in the administrative decision-making process, accounting practices, and reporting (Burritt & Schaltegger, 2010; Guidry & Patten, 2010; Windolph et al., 2014). According to the researchers, sustainable development is a systematic process that aims to maintain the natural resources that humans utilize in the production of essential products for various aspects of their lives and to optimize their utilization while also considering the integration of all aspects of sustainability development. Economic, environmental, and social factors are represented by their interaction.

2-2 Social Dimension

Improving the human condition in all spheres of life helps to highlight the social component of sustainable development. The fundamental idea of this dimension is the effect of the economic unit on the social systems in which it operates to enhance well-being and the means of well-being by achieving social justice in the areas of access to health and educational activities, the status of safe standards, respect for human rights, the development of diverse cultures, diversity, pluralism, and effective inclusion in decision-making (Algalbi & Mansoor, 2016; Jahloul & Zahra, 2024; Klarin, 2018; Mostafa, 2021). Therefore, the objective of the social

dimension is to ensure that the partners of the social contract receive equitable distributions of commodities and services at both the local and global levels, in addition to providing all members of society with the necessary training in the social and economic processes (Cristian et al., 2015). Social sustainability, according to Littig and Grießler (2005), is a social, organisational framework meant to reduce poverty. According to social sustainability theory, poverty reduction should seek to reduce poverty within society's present environmental and economic resource base rather than lead to unjustifiable environmental degradation or economic instability (Kumar et al., 2014; Scopelliti et al., 2018). Social sustainability does not mean ensuring that every person has needs satisfied. Still, its goal is to provide suitable conditions for every person so that they may satisfy their needs should they so want. Anything that limits this capacity is seen as an obstacle and has to be fixed for people, businesses, or society to reach social sustainability (Brodhag & Talière, 2006; Kolk, 2016; Pirobon, 2019).

3-3 Global Reporting Initiative

The (GRI) has been the principal effort to establish a consistent format that companies can incorporate into their reporting systems. Its objective is to create and disseminate sustainability reporting guidelines that are globally applicable (Davidson, 2008; Hohnen, 2007). The Global Reporting Initiative is considered one of the most essential and well-known bodies (organizations) for setting sustainability reporting standards for preparing sustainability reports. It is the most widespread and widely used because it provides high-quality and appropriate information to multiple stakeholders regarding economic, environmental, and social aspects and other disclosures (Boiral, 2013; Karaman et al., 2021; Khan et al., 2023). The Global Reporting Initiative was established in 1997 in Boston, United States, by the American non-governmental organization Coalition for Environmentally Responsible Economies (CERES) and the Telus Institute (Amalia et al., 2024; Ariadi & Sundari, 2024; Yehezkiel et al., 2023). The initiative was subject to numerous modifications at the commencement of the twenty-first century. The observations and suggestions given by users helped the previously published recommendations under the exposure draft to be examined and changed. Accordingly, the following updates were issued. The first generation (G1) was issued in 2000. In 2002, the second generation (G2) was issued. At the same time, the Global Reporting Initiative moved to Amsterdam in the Netherlands, while the third generation (G3) was issued in 2006, after which the third generation was updated. The Global Reporting Initiatives issued the updated generation (G3.1) in the year 2011, after which the fourth and final generation (G4) was released in 2013 (Khan et al., 2023; Odintsova, 2024; Vieira et al., 2021). In 2016, the Global Reporting Initiative transitioned from the issuance of guidelines to the issuance of global standards for sustainability reporting. This move was made easier by the collaboration of the Global Sustainability Standards Council and the Global Reporting Initiative, which aimed to provide a common language that corporations and stakeholders, could use to report economic consequences. Furthermore, this event is considered to be one of the most significant developments in the history of the Global Reporting Initiative ever since it was first established (Ruger & Maertens, 2023; Torre & Villiers, 2022).

3- Methodological framework

The methodological framework is the organising and primary path of this study. It describes the reasons for participating in it by describing the problem of the study, underlining its importance, outlining its objectives, and defining the methodology that researchers took, which is according to the following :

3-1 Problem of the study

Companies strive to always be at the top when evaluated by multiple stakeholders. To achieve this, companies must remain informed of all events and developments in their practical reality and the environment in which they operate. Sustainable development is one of the critical events that happened in the current and previous centuries. Therefore, companies must address this phenomenon for the sake of their continuity and reputation in society and the environment, and to do so, they need an appropriate framework to disclose it, especially about its social dimension or performance. Thus, these organizations encounter a genuine and pragmatic dilemma: How can they proficiently disclose the societal aspect of sustainable development, and what is the suitable structure for accomplishing this? What are the appropriate factors to examine while identifying this dimension? Hence, this research addressed the issue encountered by organizations by presenting a framework for revealing the social aspect of sustainable development based on the most reputable and commonly employed criteria, namely the Global Reporting Initiative (GRI) standards.

3-2 Importance of studying

The significance of this study lies in its focus on sustainable development, a topic of utmost relevance in the present era. Sustainable development aims to safeguard the planet and its resources from pollution, harm, and mismanagement, which are prevalent in numerous industries. The primary objective of this study is to propose a model that uncovers the social aspect of sustainable development according to the Global Reporting Initiative (GRI) standards. This model holds significant value for companies as it assists them in disclosing their sustainable performance, particularly in the social domain. By doing so, companies can improve their standing and market worth in the eyes of relevant stakeholders.

3-3 Objectives of the study

The aims of this study are as follows:

- 1- Acquire knowledge on sustainable development, the social aspect, and the global reporting initiative.
- 2- Presenting a framework to uncover the societal aspect of sustainable development based on the criteria set by the Global Reporting Initiative (GRI).

3-4 Study methodology

The researchers used the qualitative approach, which is appropriate for such studies because it describes the phenomenon under study accurately and in-depth and finds the best appropriate solutions for it.

4- Proposed Framework

The proposed framework is the most important aspect of this research because it assists businesses in resolving the issue that affects them when it comes to disclosing the social component of sustainable development and the criteria that are utilized in order to ensure that the most accurate information is provided to all parties involved. As a result, the problem and idea behind this study came to be the design of the proposed framework, which contributes to the resolution of their issues concerning the disclosure of sustainable social performance. In designing the proposed framework, we relied on the most widely used and widespread standards, the Global Reporting Initiative standards. The framework consists of (17) GRI standards and (73) requirements for disclosing the social dimension, as shown in Table (1). This proposed framework represents the format of sustainability reporting companies must adhere to when disclosing their performance related to social sustainability.

Table 1.

The proposed framework for disclosing the social dimension of sustainable development according to GRI standards.

Disclosure report on the company's social dimension		
Standard code	Standard	Requirements that must be disclosed by companies
GRI 401	Employment	It must show the whole count and frequency of new hire appointments during the reporting period together as well as their age, gender, and location-based breakdown.
		By age group, gender, and region, the total number and percentage of employee abandonments throughout the reporting period must be made public.
		The corporation must report and categories the standard incentives offered to full-time employees, excluding temporary or part-time employees, based on the significant areas where the company operates. They are required to provide a comprehensive benefits package that includes life insurance, healthcare, disability and incapacity coverage, child care leave, retirement benefits, stock ownership, and other essential advantages.
		The overall count of employees eligible for childcare leave, categorized by gender.
		Total number of employees who took childcare leave, by gender.
		The count of employees who resumed work after the conclusion of their child care leave, categorized by gender.
		The count of employees who resumed work at the conclusion of their child care leave and have remained employed for a duration of 12 months thereafter, categorized by gender.
		Analyze the rates of employees' return-to-work and retention after taking childcare leave, categorized by gender.
GRI 402	Relations between management and workers	The minimal number of weeks' notice necessary to be given to employees and their representatives before major operational changes that may have a significant impact on them.
		Organizations with collective bargaining agreements must disclose if they have notice time and consultation and discussion procedures.
GRI 403	Occupational Health and Safety	The occupational health and safety management system may have been implemented in

	<p>response to legal regulations. If so, a list of requirements is provided or based on recognized standards or recommendations relating to risk management or management systems. If so, a list of standards or guidelines is provided.</p>
	<p>Explain the occupational health and safety management system's workers, activities, and workplaces. List any excluded people, activities, or workplaces and explain why.</p>
	<p>Business-related risks, routine and non-routine risk assessments, and a hierarchy of controls to eliminate and minimize risks, including how the company ensures the quality of these processes and the competence of their implementers, and how the results are used to evaluate and improve the occupational health and safety management system.</p>
	<p>How to disclose work-related risks and dangers and safeguard workers from retaliation.</p>
	<p>Explain policies and procedures for workers to leave unsafe work environments and protect them from retaliation.</p>
	<p>Description of work-related incident investigation processes, including hazard identification, risk assessment, hierarchy of controls corrective action determination, and management system improvement.</p>
	<p>Explain how occupational health services identify and eliminate hazards and reduce risks, and how the organization ensures their quality and accessibility.</p>
	<p>Explain worker participation and consultation in the development, implementation, and evaluation of an occupational health and safety management system to give workers with appropriate information.</p>
	<p>If there are official combined management-worker health and safety committees, their roles, frequency of meetings, decision-making authority, and any workers not represented should be specified.</p>
	<p>An overview of worker occupational health and safety training, encompassing general and specific instruction on work-related dangers, hazardous actions, and hazardous circumstances.</p>
	<p>The company expands workers' access to medical and non-professional health care.</p>
	<p>A summary of any health promotion services or programs offered to workers to address significant non-work-related risks, including the specific health risks and how the company enables access.</p>
	<p>The company's strategy to prevent or mitigate significant negative impacts on occupational health and safety directly related to its operations, products, or services through business relationships and related hazards and risks.</p>
	<p>If the company has implemented a legal workplace health and safety management system, the number and percentage of employees and non-employee workers whose jobs and workplaces are under company supervision and covered by this system or have been internally audited or approved by a party must be stated externally.</p>
	<p>If this report excludes workers, explain why and specify their types.</p>
	<p>Data collection context, including criteria, methods, and assumptions.</p>
	<p>Employees must disclose the number and rate of work-related injury deaths, serious work-related consequences injuries (excluding fatalities) and their rate, recordable injuries, the main types of injuries, and hours worked.</p>

Disclosure of the social dimension of sustainable development according to GRI standards: A proposed model

		<p>All non-employees whose jobs and workplaces are under company supervision must disclose the number of work-related deaths, serious work-related consequences injuries (excluding deaths), recordable injuries, the main types of injuries, and hours worked.</p> <p>Workplace hazards and their identification pose a risk of serious injury, including how they were identified, which hazards caused or contributed to the severe injury during the reporting period, and how a Hierarchy of controls is used to eliminate or reduce risks.</p> <p>Rate are determined by the number of working hours, either 200,000 or 1,000,000.</p> <p>All employees must be informed about the number of work-related deaths, recordable cases, and key kinds.</p> <p>All non-employees whose tasks and workplaces are under business supervision must disclose the number of work-related ill-health deaths, recordable cases, and primary categories.</p> <p>Workplace hazards that pose a risk of ill health must be disclosed, along with how they were identified, which hazards may have caused or contributed to ill health during the reporting period, and the sequence of actions taken to eliminate or reduce these hazards. The control hierarchy.</p>
GRI 404	Training and Education	<p>Average training hours per year per employee by category and gender.</p> <p>Determine employee skill-improvement programs and help.</p> <p>Percentage of employees by gender and category who had performance and career development reviews during the reporting period.</p>
GRI 405	Diversity and equal opportunities	<p>The representation of persons belonging to several diversity categories, such as gender and age groups (less than 30 years, 30 to 50 years, and older than 50 years), on the company's management bodies, together with other relevant diversity indicators (such as minority or vulnerable groups), will be assessed.</p> <p>The percentage of employees for each category of employees in each of the diversity categories, such as gender, age group, less than 30 years, from 30 years to 50 years, or older than 50 years, and other diversity indicators when appropriate (such as minority or vulnerable group).</p> <p>The basic salary and compensation ratio between women and men was broken down based on employee category and important operational sites.</p>
GRI 406	Non-discrimination	<p>Total discriminatory incidents within reporting period.</p> <p>The status of incidents and actions taken, including company-reviewed incidents and remediation plans, with routine internal management audits and incidents that are no longer subject to action.</p>
GRI 407	Freedom of association and collective bargaining	<p>Operations and suppliers that violate workers' rights to freely exercise unions or collective bargaining may be exposed to significant risks depending on the type of operation (such as a factory), the supplier, and the nations or regions where they are located.</p> <p>The measures taken by the organization in the reporting period aim to support the rights to exercise freedom of association and collective bargaining.</p>
GRI 408	Child labor	<p>High-risk operations and suppliers for child labour and hazardous activities.</p> <p>Operations and suppliers at high risk of child labour occurrences, both in terms of kind (e.g., factory) and location [country or region].</p>

		Initiatives implemented by the organisation during the reporting period with the objective of eradicating child labour.
GRI 409	Coerced work	Operations and suppliers at risk of coerced or forced labour occurrences depend on the type of operation (e.g. factory), the supplier, and the country or region.
		During the reporting period, the company took action meant to help to eradicate all kinds of forced or mandatory labour.
GRI 410	Security practices	Proportion of security staff trained on company human rights policies and security procedures.
		Training needs also apply to other companies who supply security staff.
GRI 411	Rights of indigenous peoples	Calculate the overall count of instances where the rights of indigenous peoples were violated within the specified reporting timeframe.
		The status of incidents reviewed by the company and remediation plans being implemented or implemented, with responses reviewed through routine internal audits of management and incidents that are no longer under action.
GRI 412	Local communities	The percentage of operations that involve community engagement, impact assessments, or development programs, including participatory social and gender impact assessments, environmental impact assessments and continuous monitoring, and public disclosure of environmental and social impact assessment and program results, community needs-based community development, and stakeholder engagement.
		Identification of operations that have substantial current and potential adverse effects on local populations, including the specific location of these operations and the severe negative impacts they have or could have.
GRI 413	Social evaluation of the resource	Social criteria-based percentage of new suppliers assessed.
		Count of suppliers examined for social effects
		The total count of vendors discovered to have notable actual and prospective harmful social effects.
		Found in the supply chain actual and possible harmful societal consequences.
		Following the assessment, the percentage of suppliers identified with notable actual and prospective negative social consequences committed to make changes.
		The review revealed the proportion of suppliers with notable actual and potential negative social impacts and partnerships with whom were terminated.
GRI 414	Public policy	The aggregate monetary worth of the organization's financial and non-monetary political donations, allocated based on the country of the recipient/beneficiary.
		How to calculate the financial worth of any in-kind contributions, if applicable.
GRI 415	Customer health and safety	The proportion of significant product and service categories that undergo assessment to enhance their health and safety effects with the aim of enhancing them.
		the total number of incidents of non-compliance with regulations and voluntary rules related to product and service health and safety during the reporting period, classified by (fines, penalties, warnings, voluntary rules).
		The organization is required to openly reveal any failure to comply with voluntary

Disclosure of the social dimension of sustainable development according to GRI standards: A proposed model

		regulations and rules, and this disclosure should be concise..
GRI 416	Marketing and posters	The company's procedures to identify products and services and place identification labels on them require the following information: the sources of product or service components and content, especially materials with an environmental or social impact, safe use, disposal, and environmental and social impacts.
		The percentage of significant product or service categories encompassed by these procedures and the degree to which their adherence is evaluated.
		Total number of incidents of non-compliance with voluntary regulations and rules by reporting product and service information and placing identification labels on them, classified by (fines, penalties, and warnings, voluntary rules).
		Total incidents of non-compliance with regulations and/or voluntary codes related to marketing communications, including advertising and promotion, classified by (fines, penalties, warnings, voluntary code violations)
		If the organization does not detect any instances of non-compliance with the voluntary regulations and guidelines, this will be succinctly mentioned.
GRI 417	Customer privacy	Total customer privacy concerns, grouped by external party complaints for which the company found evidence and regulatory body complaints.
		Regarding the aggregate count of incidents involving the unauthorized disclosure, misappropriation, or inadvertent misplacement of client data.
		If the organization does not find any recorded grievances, it must provide a concise statement acknowledging this fact.

4-1 Benefits of the proposed framework

This framework has benefits that help companies operating in various sectors to:

- 1- It helps her to disclose her social performance due to her activities.
- 2- Assessing its social performance to know how it meets the requirements of sustainable development in the social dimension.
- 3- It helps companies prepare sustainability reports, which provide helpful information to all concerned parties.
- 4- It enhances the company's reputation and value because, nowadays, investors and other parties are interested in non-financial aspects such as environmental and social performance. Companies that provide information about their non-financial performance become the focus of attention and attraction to investors.
- 5- This framework is a basis for researchers, academics, and professionals interested in studying social performance and its impact on sustainable development because it helps them measure and evaluate social performance.
- 6- It helps companies comply with environmental laws and regulations because it provides best practices and information related to social performance and it gains that advantage by building it based on (GRI) standards

5- Conclusion

Undoubtedly, a company's disclosure of its social sustainability results reflects its commitment to the community in which it operates. By doing so, the company establishes institutional legitimacy and demonstrates its responsibility in carrying out its activities.. Because companies operate within the social contract, they are socially responsible in disclosing their sustainable social performance. There has become an incentive for companies to disclose this performance to be attractive to investment and all other stakeholders and thus provide them with a competitive advantage over other companies. Therefore, this current study reached the most important result, which is the proposed framework for disclosing the social dimension of sustainable development by GRI standards, which helps companies, disclose their sustainable social performance and provide the best appropriate information to decision-makers and policymakers through the sustainability report prepared by the proposed framework. This study recommends that companies apply this framework because of its many advantages and benefits. It also recommends that the relevant government agencies oblige companies to disclose their social performance, and this framework represents a model to help the concerned authorities in their direction towards implementing sustainable development. It also recommends that academics and researchers exert extraordinary research efforts and provide the best solutions and regulatory frameworks to disclose the social dimension of sustainable development.

References

- 1- Al-Tamimi, S. A. (2022). Towards Integrated Management Accounting System for Measuring Environmental Performance. *AgBioForum*, 24(2), 149–161.
- 2- Al.Tamimi, S. (2018). Accenting for Renewable Resources: Horizons and Trends. *Economic Sciences*, 13(50), 105–116.
- 3- Algalbi, T. . M. M., & Mansoor, A. N. (2016). The Role of Agile Manufacturing system in the promotion of sustainable environmental and social performance A field study in Fayhaa Building Precast Company. *Gulf Enonomist*, 32(28), 1–43.
- 4- Amalia, R., Kharisma, A. N., & Firmansyah, A. (2024). Pengungkapan Aspek Sosial Sesuai Standar GRI 400 Versus Kepercayaan Pemangku Kepentingan. *Akuntansiku*, 3(3), 145–156. <https://doi.org/10.54957/akuntansiku.v3i3.672>
- 5- Amoah, P., & Eweje, G. (2024). Examining the social sustainability strategies of multinational mining companies in a developing country. *SOCIAL RESPONSIBILITY JOURNAL*, 20(3), 568–584. <https://doi.org/10.1108/SRJ-11-2022-0480>
- 6- Ariadi, D., & Sundari, S. (2024). Pengungkapan Corporate Social Responsibility dengan GRI G4. *Jurnal Sosial Dan Sains*, 4(3), 319–332.
- 7- Baum, R. (2021). Sustainable Development – a Modern Understanding of the Concept. *Annals of the Polish Association of Agricultural and Agribusiness Economists*, XXIII(2), 9–29. <https://doi.org/10.5604/01.3001.0015.0026>
- 8- Boiral, O. (2013). Sustainability reports as simulacra? A counter-account of A and A+ GRI reports. *Accounting, Auditing & Accountability Journal*, 26(7), 1036–1071. <https://doi.org/10.1108/AAAJ-04-2012-00998>
- 9- Brodhag, C., & Talière, S. (2006). Sustainable development strategies: Tools for policy coherence. *Natural Resources Forum*, 30(2), 136–145. <https://doi.org/10.1111/j.1477-8947.2006.00166.x>
- 10- Burritt, R. L., & Schaltegger, S. (2010). Sustainability accounting and reporting : fad or trend ? *Accounting, Auditing & Accountability Journa*, 23(4), 829–846. <https://doi.org/10.1108/09513571011080144>
- 11- Cristian, D., Artene, A., Gogan, M., & Duran, V. (2015). The objectives of sustainable development - ways to achieve welfare. 26(15), 812–817. [https://doi.org/10.1016/S2212-5671\(15\)00852-7](https://doi.org/10.1016/S2212-5671(15)00852-7)
- 12- Davidson, K. (2008). Monitoring systems for sustainability: What are they measuring? In University of Adelaide. University of Adelaide.
- 13- Eskerod, P., & Huemann, M. (2011). Sustainable development and project stakeholder management : what standards say. August. <https://doi.org/10.1108/17538371311291017>
- 14- Golubeva, O. (2022). Sustainability and technology: the contribution of “managerial talk” to the three pillars framework. *Accounting, Auditing and Accountability Journal*, 35(9), 412–441. <https://doi.org/10.1108/AAAJ-09-2021-5462>
- 15- Guidry, R. P., & Patten, D. M. (2010). Market reactions to the first-time issuance of corporate sustainability reports: Evidence that quality matters. *Sustainability Accounting, Management and Policy Journal*, 1(1), 33–50. <https://doi.org/10.1108/20408021011059214>
- 16- Hediger, W. (2000). Sustainable development and social welfare. *Ecological Economics*, 32(3), 481–492. [https://doi.org/10.1016/S0921-8009\(99\)00117-2](https://doi.org/10.1016/S0921-8009(99)00117-2)

- 17- Hohnen, P. (2007). Corporate Social Responsibility. In Business Strategy Review (Vol. 16, Issue 2). <https://doi.org/10.1111/j.0955-6419.2005.00365.x>
- 18- Jahloul, I. H., & Zahra, W. A. (2024). The Impact of Blue Intellectual Capital on Sustainability an Analytical Exploratory Study of the Technical Opinions of Managers in the General Company for the Southern Fertilizer Industry. *Economic Sciences*, 73(19), 49–73.
- 19- Jasch, C., & Stasiskiene, Z. (2005). From environmental management accounting to sustainability management accounting. *Environmental Research, Engineering and Management*, 34(4), 77–88.
- 20- Karaman, A. S., Orazalin, N., Uyar, A., & Shahbaz, M. (2021). CSR achievement, reporting, and assurance in the energy sector: Does economic development matter? *Energy Policy*, 149(October), 112007. <https://doi.org/10.1016/j.enpol.2020.112007>
- 21- Karimi, S., Pakmaram, A., Sales, J. B., & Kangarloi, S. J. (2023). Developing the Concept of Sustainability Accounting Based on the Tacit Knowledge of Managers in Iran. *International Journal of Finance and Managerial Accounting*, 8(28), 159–172.
- 22- Khan, I., Fujimoto, Y., Uddin, M. J., & Afridi, M. A. (2023). Evaluating sustainability reporting on GRI standards in developing countries: a case of Pakistan. *International Journal of Law and Management*, 65(3), 189–208. <https://doi.org/10.1108/IJLMA-01-2022-0016>
- 23- Klarin, T. (2018). The Concept of Sustainable Development: From its Beginning to the Contemporary Issues. *Zagreb International Review of Economics and Business*, 21(1), 67–94. <https://doi.org/10.2478/zireb-2018-0005>
- 24- Kolk, A. (2016). The social responsibility of international business: From ethics and the environment to CSR and sustainable development. *Journal of World Business*, 51(1), 23–34. <https://doi.org/10.1016/j.jwb.2015.08.010>
- 25- Kumar, S., Raizada, A., & Biswas, H. (2014). Prioritising development planning in the Indian semi-arid Deccan using sustainable livelihood security index approach. *International Journal of Sustainable Development and World Ecology*, 21(4), 332–345. <https://doi.org/10.1080/13504509.2014.886309>
- 26- Lee, C. M. J., Che-Ha, N., & Syed Alwi, S. F. (2021). Service customer orientation and social sustainability: The case of small medium enterprises. *Journal of Business Research*, 122, 751–760. <https://doi.org/10.1016/j.jbusres.2019.12.048>
- 27- Littig, B., & Grießler, E. (2005). Social sustainability: A catchword between political pragmatism and social theory. *International Journal of Sustainable Development*, 8(1–2), 65–79. <https://doi.org/10.1504/ijsd.2005.007375>
- 28- Mensah, J. (2019). Sustainable development: Meaning, history, principles, pillars, and implications for human action: Literature review. *Cogent Social Sciences*, 5(1), 1–21. <https://doi.org/10.1080/23311886.2019.1653531>
- 29- Morgenstern, E. K. (2007). The origin and early application of the principle of sustainable forest management. *Forestry Chronicle*, 83(4), 485–489. <https://doi.org/10.5558/tfc83485-4>
- 30- Mostafa, S. nazar. (2021). The impact of governance mechanisms on the accounting disclosure of sustainable development and its reflection on the quality of the financial reports of Iraqi economic units [BAGHDAD]. [https://doi.org/Chronic ischaemic mitral regurgitation. Current treatment results and new mechanism-based surgical approaches](https://doi.org/Chronic%20ischaemic%20mitral%20regurgitation.%20Current%20treatment%20results%20and%20new%20mechanism-based%20surgical%20approaches)☆

- 31- Odintsova, T. (2024). Accounting Transformation for ESG Reporting in The Sustainability Agenda. *SCIREA Journal of Economics*, 9(1), 1–21. <https://doi.org/10.54647/economics790433>
- 32- Palea, V. (2018). Financial reporting for sustainable development : Critical insights into IFRS implementation in the European Union. *Accounting Forum*, 42(3), 248–260. <https://doi.org/10.1016/j.accfor.2018.08.001>
- 33- Pierobon, C. (2019). Promoting sustainable development through civil society: A case study of the EU's NSA/LA thematic programme in Kyrgyzstan. *Development Policy Review*, 37(S2), O179–O192. <https://doi.org/10.1111/dpr.12411>
- 34- Rüger, M., & Maertens, S. U. (2023). The Content Scope of Airline Sustainability Reporting According to the GRI Standards—An Assessment for Europe's Five Largest Airline Groups. *Administrative Sciences*, 13(1). <https://doi.org/10.3390/admsci13010010>
- 35- Scandurra, G., & Thomas, A. (2023). The SDGs and Non-Financial Disclosures of Energy Companies : The Italian Experience. 1–17.
- 36- Scopelliti, M., Molinario, E., Bonaiuto, F., Bonnes, M., Cicero, L., De Dominicis, S., Fornara, F., Admiraal, J., Beringer, A., Dedeurwaerdere, T., de Groot, W., Hiedanpää, J., Knights, P., Knippenberg, L., Polajnar Horvat, K., Popa, F., Porras-Gomez, C., Smrekar, A., Soethe, N., ... Bonaiuto, M. (2018). What makes you a 'hero' for nature? Socio-psychological profiling of leaders committed to nature and biodiversity protection across seven EU countries. *Journal of Environmental Planning and Management*, 61(5–6), 970–993. <https://doi.org/10.1080/09640568.2017.1421526>
- 37- Tavakolnia, E. (2023). Making Animals Visible in Sustainability Accounting with Critical Look at Financial Valuation. (Online) *International Journal of Management, Accounting and Economics*, 10(5), 2023–2383. <https://doi.org/10.5281/zenodo.8062966>
- 38- Torre, M. La, & Villiers, C. de. (2022). The Global Reporting Initiative 's (GRI) past , present and future : critical reflections and a research agenda on sustainability reporting. *Pacific Accounting Review*, 34(5), 728–747. <https://doi.org/10.1108/PAR-02-2022-0034>
- 39- Vieira, I. L., da Silva, E. R., Junior, L. C. D. M., & Rangel, L. A. D. (2021). Proposal for an analytical model of materiality in the Global Reporting Initiative Standards reports. *Production*, 31, 1–15. <https://doi.org/10.1590/0103-6513.20210003>
- 40- Windolph, S. E., Harms, D., & Schaltegger, S. (2014). Motivations for corporate sustainability management: Contrasting survey results and implementation. *Corporate Social Responsibility and Environmental Management*, 21(5), 272–285. <https://doi.org/10.1002/csr.1337>
- 41- Wiredu, I., Agyemang, A. O., & Agbadzidah, S. Y. (2023). Does green accounting influences ecological sustainability ? Evidence from a developing economy Does green accounting influences ecological sustainability ? Evidence from a developing economy. *Cogent Business & Management*, 10(2). <https://doi.org/10.1080/23311975.2023.2240559>
- 42- Yehezkiel, R. Y., Dwi Astuti, C., & Noor, I. N. (2023). Gri Standards-Based Sustainability Reporting Disclosure Practices Across Countries. *Media Riset Akuntansi, Auditing & Informasi*, 23(2), 241–256. <https://doi.org/10.25105/mraai.v23i2.17959>