

 PROCEEDINGS

BRAWIJAYA INTERNATIONAL  
CONFERENCE ON MULTIDISCIPLINARY  
SCIENCES AND TECHNOLOGY

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**BRAWIJAYA  
INTERNATIONAL  
CONFERENCE ON  
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SUSTAINABLE FUTURE FOR HUMAN AND  
NATURAL RESOURCES AND DEVELOPMENT

**B<sup>2020</sup>CMST**

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UIN Mempertahankan Kualitas Pengajaran

**FORWADEK II**

## Foreword

Dear conference participant, presenter, and guest,

Good day,

The first ***Brawijaya an International Conference on Multidisciplinary Sciences and Technology*** (BICMST 2020) is a conference that covered multidisciplinary studies. The conference is aimed to increase the understanding on multidisciplinary knowledge and to find the red line between each disciplinary in order to have comprehensive understanding about human and nature. In the BICMST 2020, we organized a technology development, medical science, life science, environment, advance in economy, law, human resource, education, social media, institution cooperation, etc. We also invited nine specialists from different countries as speakers. All of the invited speaker has different specialist and will presenting their research in the BICMST.

The BICMST is organized by the Forum of Vice Dean for General and Finance Affairs Universitas Brawijaya Malang (FORWADEK UB) with the theme of "Sustainable Future for Human and Natural Resources Development". By this conference, we would like to make a stand in the development of human sustainable through the knowledge and advancing the resource quality and development.

For all participants, I am very grateful with all of your participation and attending in this conference. I hope you to enjoy your stay in Malang city. There is a lot of tourism destiny in this city and I wish you all could visit them during your stay. Now, on behalf of BICMST organizing committee, I warmly welcome you in Universitas Brawijaya, Malang in the first Brawijaya an International Conference on Multidisciplinary Sciences and Technology 2020.

Sincerely yours

**Prof. Sukir Maryanto, S.Si., M.Si., Ph.D**

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*Horticultural Agro-Industrial Development Strategy: Case Study in Regency X*

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*Problem Solving Approach to Companion Animal Medicine*

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*The Use of High Accuracy Technology from Space to Understand Earthquake Process in Java, Indonesia*

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# **Analysis The Readiness of Integrated Reporting of Mining Company in Indonesia**

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## **ABSTRACT**

The shifting reporting policy from Sustainable Reporting to Integrated Reporting requires all listing companies to provide information based on Integrated Reporting Framework. This research aims to identify the readiness of the mining company in fulfilling all elements of integrated reporting proposed by the International Integrated Reporting Committee (IIRC). This research is quantitative, testing the score value of Integrated Reporting element. The score value of Integrated Reporting elements identified from Mining Company's Annual Report, sustainability report and the information presented on the company website. This research use eight elements of the Integrated Reporting Framework which are Organizational Overview and External Environment, Governance, Business Model, Risk and Opportunities, Strategy and Resource Allocation, Performance, Outlook, and Basis of Preparation of Presentation. The population of this research is the mining company listed on the Indonesian Stock Exchange (IDX) in 2015-2018. The sample was taken by using purposive sampling method. Research data analysis using descriptive statistical analysis in tabular form. The findings show that the 80.6% IDX-listed mining companies have presented an annual report in accordance with the element of integrated reporting. This research also finds that there are 7 companies implement all element Integrated Reporting voluntarily. Those companies present their Annual Report in line with the component of Integrated Reporting proposed by IIRC consistently in fourth years' time series analysis.

**Keywords:** integrated reporting; mining; voluntarily; readiness.

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## **INTRODUCTION**

Information is important for stakeholder in making decisions related to the survival of a company. Financial reports become one of the media in delivering information which is a reference for reporting financial and non-financial performance of a company (Pandisari, 2010) [1]. The demand for a more complete financial statement is needed by many parties because it is expected to provide convenience for financial statements' users in obtaining information and strengthen understanding of a company Integrated Reporting is an evolution of corporate reporting that has been applied previously to date. The evolution begins with Financial Reporting, Management Reporting, Green Reporting, Sustainability Reporting (SR) and the next one is Integrated Reporting (IR).

Nowadays, non-financial information is as valuable as financial information. Integrated Reporting (IR) is a solution offered by the International Integrated Reporting Council (IIRC) to provide a direct link between financial information and non-financial information that is useful in assessing future company performance. Integrated reporting can be described as a mixture of integrated capital, human, intellectual, natural and social management thinking, strategic goals and value creation, long-term vision, transparency and trust, flexibility, avoiding complex reports, and applying technology and innovation (Farrar, 2011) [2]. The actual needs of non-financial information (sustainability, corporate social responsibility reporting) eager this research to discuss the readiness of company in implementing integrated reporting.

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Reporting in Indonesia still applies the Sustainability Reporting (SR) model whose development and measurement is managed by the National Center for Sustainability Reporting (NCSR) which is guided by the Global Reporting Initiative (GRI) standard. At present, the company is experiencing difficulties in conducting integrated reporting. Following up on this, the Otoritas Jasa Keuangan (OJK) has issued a regulation called by Rancangan Peraturan Otoritas Jasa Keuangan (RPOJK) regarding the submission of reports through an integrated reporting portal in July 2019.

Based on the shifting plan from Sustainability Reporting to Integrated Reporting, listing companies on the IDX must immediately provide the information required in IR guidelines. Level of readiness in implementing the Integrated Reporting element is the main focus of this research. So, the root problem of this research is "What is the level of readiness of mining companies in having annual reports in line with the Integrated Reporting element model?"

## MATERIALS AND METHODS

### 1. Non-Financial Reporting and Its Development

Financial Reporting is a form of reporting that only presents information about financial items without presenting non-financial supporting items, such as information about social and environmental issues. Management Reporting complements previous reports to present financial information and other supporting information related to company management. Management reporting is one of nonfinancial reporting types used by company to disclose supporting information.

The evolution of non-financial reporting is currently developing rapidly, both in terms of regulation and in practice. KPMG found that 77% of the sample companies applied the GRI guidelines, while more than 80% issued a sustainability report (KPMG, 2008) [3]. In just one year, this number grew to around 1,400 companies which, according to Eccles & Saltzman (2011) [4] published non-financial information.

However, commitment and other forms of environmental stewardship from the company

are not outlined in the Management Reporting, so the report changes to Green Reporting. The presentation of Green Reporting which is still separate giving an impact also has not produced a continuous report from year to year so that it encourages the formation of Sustainability Report. Sustainability Reporting requires improved forms to produce more comprehensive information and is integrated with Integrated Reporting, which is a merging of annual reports and sustainability reports into one document.

### 2. Integrated Reporting

The development and adoption of the Integrated Reporting Framework states that Integrated Reporting provide a challenge for traditional reporting with a clearer focus between strategic relationships and value creation for investors, other users of financial statements and providers of funds for companies. Integrated Reporting is a concise communication about how the organization's strategy, governance, performance, and prospects, in the context of the external environment can create short-term, medium-term and long-term value. The aims of IR are giving knowledge about external environment affect in an organization, resources and its relationship, and on how the organization having a good interaction with the external environment to create short-term, medium-term and long-term value.

Integrated reporting has several elements that are related to each other. The elements of Integrated Reporting according to International Integrated Reporting Council (IIRC) (2011) [5] are;

1. Organizational overview and External Environment.  
It provides an explanation of the organization of the company both from the vision, mission, cultural structure and activities of the company as well as external environmental conditions.
2. Governance.  
This illustrates the structure of corporate governance that can support the achievement of company goals.
3. Business model.  
A company system that converts inputs into outputs and outcomes
4. Risks and opportunities.

- This explain the risks and opportunities of the company that can affect the ability of the company.
5. Strategy and Resources Allocation.  
This element describes the strategy and steps chosen by the company to achieve the desired goals.
  6. Performance.  
Describe the company's performance in the current year which supports the company's goals.
  7. Outlook.  
Explain the conditions in the future related to the company.
  8. The base of preparation and presentation.  
It is a basis to disclose of elements presented by the company in the report.

## LITERATURE REVIEW

Currently, non-financial information is as valuable as financial information. From an investor perspective, the value of additional financial information is starting to increase. This statement is supported by Clements & Brown (2012) [6] who claim that the integration of ESG in a long-term financial plan determines shareholder value. Radley (2012) [7] states that the current decision-making process is influenced by socially responsible investors and socially responsible investment analysts. This perspective outlines the relevance of non-financial performance in the analysis of financial and extra-financial information. In examining non-financial impacts, investors and analysts consider the following information: governance, natural, social and community resources, capital (human, intellectual). Besides, Moody's and Standard & Poor's rating agencies support sustainability reporting practices, develop sustainability ratings and indices to measure sustainability.

After a fairly extensive review of the actual needs of non-financial information (sustainability, corporate social responsibility reporting), this research will discuss integrated reporting and its relationship to sustainability. The first study was conducted by White (2005) [8] in his study of corporate reports, integrated reporting. Research on sustainable evolution is in great demand by many parties. Eccles et al. (2010) [9] explain how companies compile

integrated reports. Integrated reporting can be described as a mixture of integrated thinking, capital management, human, intellectual, natural and social, strategic goals and value creation, long-term vision, transparency and trust, flexibility, avoiding complex reports, and applying technology and innovation (Farrar, 2011) [2].

Eccles et al. (2010) [9] define integrated reporting as the process of integrating ESG into the company's annual report. Deloitte Touche Tohmatsu Limited (Deloitte, 2011) [10] explains that integrated reports are a means of presenting organizational history, and are the responsibility of the CFO and must contain elements of sustainability (Ernst & Young, 2011) [11].

## METHODOLOGY

The population of this research is mining companies listed on the Indonesia Stock Exchange that publish Annual Reports. The sampling technique used in this study was purposive sampling, with the following sample criteria:

1. Mining companies registered and published Annual Reports on the Indonesia Stock Exchange in 2015 up to 2018.
2. Data is available and complete.

The data in this study are secondary data, which is obtained from the company's annual report downloaded from [www.idx.co.id](http://www.idx.co.id) and company data that obtained ISRA nominations were obtained from [www.ncsr.go.id](http://www.ncsr.go.id) as well as from each company's website. Research variables studied were 8 of Integrated Reporting (IR) elements, which are: Organizational overview and External Environment, Governance, Business model, Risks and opportunities, Strategy and Resources allocation, Performance, Outlook and Base of preparation and presentation. This variable is measured by scoring the availability of IR elements in the annual reports that have been published by the mining company. The variables valued by giving number 1 for each IR element that has been applied by the company and number 0 if the IR element is not applied in the company. The total score of each company is used to assess the level of application of IR elements in the report.

Data Analysis Models and Techniques in this study were processed using statistical descriptive analysis tools and frequency analysis. Statistical descriptive analysis is used to show the minimum, maximum, average and standard deviation of each data. While the frequency analysis is used to describe an overview the companies' readiness level presentation of implementing the all IR element.

## RESULTS AND DISCUSSION

### 1. Descriptive Analysis

Based on the predetermined population criteria, there are 49 mining companies registered on the Indonesia Stock Exchange. Since this research applied time series analysis, so the sample uses in this research are 186 samples. Some of the mining company which did not publish their Annual reports were dropped out from the sample.

Based on Table 1 below, it shows that the implementation of Integrated Reporting done by the mining company has a minimum value of 6. It means the lowest level of mining company has applied 6 of 8 IR elements. While the maximum value of implementing IR Element is 8. It shows that some of the mining company has voluntarily presented their Annual report in line with the soul of Integrated Reporting proposed by IIRC. On average, the mining company listed in IDX had implement IR elements in the range of 7.14, with the variance 0.175. The standard deviation is 0.418.

**Table 1.** Descriptive Analysis

	Min	Max	Mean	Std Dev.	Variance
IR ELEMENT	6	8	7.14	0.418	0.175

### 2. Frequency Analysis

Based on table 2, the results of the frequency data analysis show there are 16.7% of mining companies have fulfilled all 8 elements of Integrated Reporting. Total frequency sample 31 samples within the fourth years' time series

analysis. Meanwhile, the average company as many as 80.6% of this research sample, has implemented 7 elements of IR. There is only 2.7% which implements 6 elements of IR.

**Table 2.** Frequency Analysis

IR Element Implemented	Frequency	Percent
6	5	2.7
7	150	80.6
8	31	16.7
Total Sample in 2015-2018	186	100

This research not only analyzes the descriptive term but also figures out the consistency of the mining company in presenting their component of the Annual Report in accordance with the Integrated Reporting Element proposed by IIRC. The movement result of implementing the IR element can be seen in table 3.

This research found that there are 7 mining companies have implemented all 8 elements of integrated reporting consistently in 4 years' time series analysis. Those are PT Aneka Tambang Tbk., PT Indo Tambangraya Megah Tbk., PT Medco Energi International Tbk., PT Bukit Asam Tbk., PT Petrosea Tbk., and PT Timah Tbk., and PT Elnusa Tbk. Among those companies, there are 5 companies which are listed in ISRA Award. It shows that in mining company, they are already presented their report in line with IIRC.

**Table 3.** Mining Companies Frequency in Implementing IR Element

TOTAL IR	YEAR			
	2015	2016	2017	2018
6	0	1	1	3
7	36	37	41	38
8	8	8	7	8

Research at the mining company shows that the company has well implemented the Integrated Reporting elements issued by IIRC. This is caused by the form of responsibility of the mining company to shareholders and also to the environment which has been explored.

## CONCLUSION

In brief, the Mining Company listed in Indonesia Stock Exchange is ready to face a changes in policy regarding integrated reporting. Not only good in terms of financial reporting but also revealed elements of integrated reporting. This is indicated from the results of research that most mining companies have implemented integrated reporting elements of 7 elements. Besides, there are 7 mining companies who have voluntarily implemented integrated reporting for 8 elements consistently. Those are PT Aneka Tambang Tbk., PT Indo Tambangraya Megah Tbk., PT Medco Energi International Tbk., PT Bukit Asam Tbk., PT Petrosea Tbk., and PT Timah Tbk., and PT Elnusa Tbk. Among those companies, there are 5 companies which are listed in ISRA Award. It shows that in mining company, they are already presented their report in line with IIRC.

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