



Content Analysis of Corporate Social Responsibility Communication in Sustainability Reports

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ABSTRACT

The purpose of this study is to analyze the Corporate Social Responsibility (CSR) content contained in sustainability reports and to determine the extent to which PT Perusahaan Listrik Negara (PLN) conveys information related to economic, environmental, and social aspects. This study uses both qualitative and quantitative content analysis, considering disclosure indicators that refer to the Global Reporting Initiative (GRI) standards. Data were taken from PT PLN's 2022-2024 sustainability reports and analyzed to assess the extent of information disclosure and the company's consistency in addressing sustainability issues. The results show that PT PLN's CSR disclosures have fluctuated over the past three consecutive years, with the most frequently disclosed aspect of its social responsibility being the environmental aspect. This indicates that the company is increasingly concerned with environmental issues resulting from its operational activities. These findings indicate that the company is increasingly recognizing the importance of transparency and accountability in sustainability reporting. This research is expected to contribute to the development of CSR reporting practices and serve as a reference for stakeholders in assessing the company's commitment to sustainable development.

Keywords: Corporate Social Responsibility, Sustainability Report, Content Analysis, PT PLN, GRI

1. INTRODUCTION

The World Commission on Environment and Development (1983) defines sustainable development as development that meets the needs of the present without compromising the ability of future generations to meet their needs. In pursuit of profit, entities sometimes

sacrifice social and environmental aspects. In recent years, environmental issues have become a global concern. Indonesia ranks 163rd out of 180 countries in the 2024 Environmental Performance Index (EPI), indicating that Indonesia's environmental performance remains relatively weak compared to other countries in the world. Therefore,

companies must also pay attention to the interests of society and the environment as a form of responsibility for their operational activities (Idrawahyuni, Alimuddin, Hamid Habbe, 2020).

Perusahaan Listrik Negara (Persero) or PT PLN as the largest electricity provider in Indonesia has a responsibility in supporting the national energy transition in accordance with the Net Zero Emission target of 2060. This company is committed to environmental management, energy efficiency and sustainability programs such as the SDGs (Sustainable Development Goals). For various initiatives that have been carried out in supporting sustainability in Indonesia, PT PLN regularly receives awards from the Ministry of Environment and Forestry (KLHK) through the PROPER program (Company Performance Improvement Assessment Program) Especially gold and green (Aidil, 2025). The company is trying to demonstrate its concern for the environment by increasing the number of items reported in its sustainability report (Lestari et al., 2025).

To ensure that this commitment is understood by the public, companies are required to communicate it through content in the form of sustainability reports. In Indonesia, the Sustainability Report was first introduced by the National Center for Corporate Reporting (NCCR) in 2005. PT PLN is a state-owned company that is generally not listed as a public company on the IDX, meaning it is not required to comply with the principles of POJK 51/2017 concerning the Implementation of Sustainable Finance for Public Companies. However, this company has

issued corporate bonds or capital market instruments.

Sustainability reporting is seen as a crucial instrument for companies, encompassing various forms of communication to express their commitment to social responsibility (CSR). Corporate Social Responsibility (CSR) is a company's commitment to participate in sustainable economic development to improve the quality of life and the environment, benefiting both the company itself, the local community, and the general public (Otoritas Jasa Keuangan, 2017). A description of CSR activities and strategies for maintaining sustainability is crucial for both internal and external stakeholders (Adha et al., 2024). Smart investors are no longer attracted to companies that ignore sustainability reporting, as it provides a positive signal to investors that the company has fulfilled its environmental obligations (Muqtadir, 2024).

The CSR activities outlined in the sustainability report are compiled based on the Global Reporting Initiative (GRI) standards to ensure alignment, transparency, and accountability of the information presented. GRI is a pioneering organization developing sustainability reporting frameworks (Eriyanti, 2022). In practice, GRI supports the communication of impacts on critical sustainability issues (Apriliyani et al., 2019). As global issues related to environmental degradation increase, companies are obligated to exercise social responsibility to maintain a balance between economic (profit), social (people), and environmental (planet) elements.

Extensive research has been conducted on corporate social responsibility and

sustainability reporting. This motivated the researcher to conduct further research on the same topic, but using PT PLN as the object of study. PT PLN's activities cause environmental damage through its operations, particularly from coal-fired power plants that produce emissions and waste. However, the company continues to contribute to the nation. This study also utilized content analysis. The effectiveness of sustainability

communication, particularly in terms of consistency, narrative depth, and content quality, has not been widely studied before. By analyzing PLN's sustainability content from 2022 to 2024, this study can demonstrate the development of the company's communication strategy and the extent to which sustainability messages are effectively conveyed to the public.

2. LITERATURE REVIEW

Corporate Social Responsibility

According to the World Business Council for Sustainable Development (WBCSD), Corporate Social Responsibility (CSR) is a business commitment to contribute to sustainable development by operating ethically, improving the quality of life of the workforce, local communities, and society as a whole. The Triple Bottom Line (TBL) concept has become an important pillar in CSR thinking. TBL refers to an approach that considers economic, social, and environmental aspects in business decision-making (Irdra Ardiyanto, 2025). Disclosure of social responsibility is considered crucial because it provides stakeholders with a broader perspective on the company's role in supporting sustainability, which is not fully reflected in conventional financial reports. By integrating social responsibility information into annual reports and sustainability reports, companies can strengthen transparency, meet the principle of accountability, and increase the trust of financial report readers in assessing long-term performance and prospects.

Sustainability Report

A sustainability report is a non-financial report published to disclose a company's performance based on environmental, social, and economic aspects in operating its business over a specific period (Wardoyo et al., 2022). Sustainability reports are prepared as a form of corporate responsibility to stakeholders. This report is prepared separately from financial statements and aims to convey information regarding the impact of the company's operations on sustainability. Furthermore, sustainability reports can enhance a company's reputation and assist it in identifying long-term business risks and opportunities (Susanto et al., 2022)

Sustainability Report of PT PLN

Approaching eight decades of its existence and operation in Indonesia, PT Perusahaan Listrik Negara (Persero) or PLN continues to illuminate Indonesia and ignite the spirit of energy independence (Sustainability Report PT PLN, 2024). PLN is committed to optimizing the utilization of existing energy sources in the archipelago, including new and renewable energy (EBT) and encouraging sustainable national energy growth through

electricity availability. PLN publishes a sustainability report annually and is part of the published annual report. The basis and principles for compiling the report are based on PER-02/MBU/03/2023 concerning Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises (Badan Usaha Milik Negara, 2023). PLN's sustainability activities include electricity projects in the form of transmission plants and substations spread throughout Indonesia as part of its strategy to achieve energy self-sufficiency.

Global Reporting Initiative (GRI)

The Global Reporting Initiative (GRI) is an international organization that provides global reporting standards to help companies and organizations describe and account for the economic, social, and environmental impacts of their activities. GRI is a reporting guideline used in compiling reports related to economic, social, and environmental impacts for positive and negative contributions to sustainable development. A high level of compliance with sustainability report disclosures based on GRI standards reflects the company's long-term commitment and determination to support sustainable development in the future (Arifin, 2025).

3. RESEARCH METHOD

This research uses a qualitative descriptive approach, which is the process of analyzing, describing, and summarizing the conditions of a collection of information. The object of this research is PT Perusahaan Listrik

Negara (Persero). The type of data used in this study is secondary data obtained indirectly by the researcher through intermediary media, namely the Sustainability Report documents of Perusahaan Listrik Negara (Persero) for the last three years (2022-2024) downloaded from the company's official website. Data collection techniques were carried out using several methods, namely library research and documentation. Library research was conducted by managing data sourced from literature, journals, and other media relevant to the research. Documentation was carried out by identifying applicable standards and regulations and creating a GRI indicator checklist tailored to the researcher's needs.

The descriptive method focuses on content analysis of sustainability reports using Global Reporting Initiative (GRI) indicators consisting of 17 economic indicators, 31 environmental indicators, and 36 social indicators to determine the level of compliance with environmental information disclosure. Disclosure of the Company's report based on the GRI indicators is stated using coding, namely using code 1 if the Company makes a disclosure and 0 if the Company does not make a disclosure. The coding results will be accumulated to see the number of disclosures made by the Company each year. The percentage of compliance with the level of environmental information disclosure that has been disclosed by the Company in the sustainability report based on the GRI is calculated using the Corporate Sustainability Index (CSI) formula.

$$\text{CSI} = \frac{\text{Number of GRI indicators disclosed} \times 100\%}{\text{Total relevant GRI indicators}}$$

4. RESULTS AND DISCUSSION

Sustainability Report

Table 1 shows that the corporate social responsibility disclosures presented in PT PLN's sustainability report have fluctuated significantly from year to year, both in economic, environmental, and social aspects. The number of disclosures by PT PLN on the economic aspect from 2022-2024 remained stable at an average of 14 items, meaning there was no increase or decrease from year to year. Regarding the environmental aspect, the

number of disclosures from 2022 was 28 items, then increased to 30 items in 2023 and decreased again in 2024 to 28 items. Meanwhile, regarding the social aspect, the number of disclosures from year to year increased from 23 items in 2022 to 33 items in 2023-2024. From the table below, the most frequently disclosed aspects are environmental, followed by social, and finally economic. Overall, this reflects positive developments in the company's sustainability strategy and efforts to build a better image.

Table 1. CSR Disclosures of PT Perusahaan Listrik Negara (Persero)

Series	Topic	GRI Standards	Disclosures					
		Jumlah	2022	%	2023	%	2024	%
GRI 200	Economic	17	14	82%	14	82%	14	82%
GRI 300	Environmental	31	28	90%	30	97%	28	90%
GRI 400	Social	36	23	64%	33	92%	33	92%
Total		84	65		78		75	

Source: Processed data (2025)

2022 marks the beginning of a strengthening of the energy transition narrative carried out by PT Perusahaan Listrik Negara (Persero). PT PLN is undertaking various initiatives ranging from the construction of new and renewable energy (EBT)-based power plants and the implementation of biomass co-firing to supporting the consistent development of electric vehicles. The company is utilizing renewable energy sources and adding 76% renewable energy-based power plants to support the Electricity Supply Business Plan (RUPTL). Furthermore, the company is also targeting an additional 100 GW of electrical energy by 2040, with 75 GW from renewable energy-based power

plants, thereby reducing greenhouse gas (GHG) emissions.

The visual and narrative enhancements in PT PLN's 2022-2024 sustainability report cannot be directly interpreted as indicating substantial changes in economic, environmental, and social performance. In recent years, PLN has demonstrated progress in its report presentation, both in terms of visual design, graphic completeness, and consistency within its sustainability narrative. Visually, the 2022-2024 sustainability report displays a graphical disclosure of economic, environmental, and social indicators that has improved year-over-year. Meanwhile, narratively, the reporting for this period is increasingly optimistic and proactive,

emphasizing the company's commitment to the energy transition and net zero. However, the narrative serves less as a critical evaluation of the impact of the company's activities and more as an explanation of the company's policies and long-term plans.

In the economic aspect, the 2022 Report contains sustainability performance that focuses on the growth of electricity production and economic contributions to stakeholders, in 2023 there is an increase in the amount of electricity production and PLN investment in infrastructure. Then in 2024, there is the efficiency of social responsibility costs and the contribution of the Company's services in national development. In the environmental aspect, PT PLN is committed to reducing emissions and developing renewable energy in 2022, 2023 shows a significant increase through the visualization of the achievement of GHG emission reduction figures, energy intensity, use of renewable energy and waste management. In 2024, the narrative about the energy transition program and the Net Zero roadmap is increasing. Then in the social aspect, the sustainability report highlights the social and environmental responsibility (TJSL) program that has an impact on local communities in 2022, in 2023 PT PLN created structured social and environmental responsibility (TJSL) content that focuses on women's empowerment, employee training and occupational safety. Then in 2024, more strategic social programs based on the environment, education, and MSMEs will be launched, demonstrating an expanded focus on community welfare and the creation of social value.

5. CONCLUSION

PT PLN's sustainability report experienced significant development from 2022 to 2024, both in terms of depth of substance, consistency, and narrative quality. In 2022, PLN only conveyed its commitment to new and renewable energy (NRE) as part of its energy transition to net-zero emissions. However, in 2024, the company fully integrated this into its energy transition communication strategy. Environmental aspects became the most developed content, as they align with the NRE and emissions reduction agenda. In contrast, social aspects require improvements in the presentation of the impact of the company's social programs.

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