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Analysis of Sustainability Reporting as the Implementation of Sustainability Accounting at PT Unilever Indonesia TBK in 2024

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Abstract

This academic study examines the implementation of sustainability accounting through the comprehensive evaluation of the sustainability report published by PT Unilever Indonesia Tbk in the fiscal year of 2024. Employing a qualitative descriptive approach with systematic document analysis, the research evaluates the corporate report against the Global Reporting Initiative Standards and Indonesian regulatory frameworks. The empirical analysis reveals that the company successfully integrates its core corporate business strategy into the newly established Growth Action Plan framework, driving substantial and highly measurable progress across critical environmental and social action areas. Specifically, the company achieved a ninety two percent reduction in greenhouse gas emissions relative to its baseline and successfully collected over ninety thousand tons of postconsumer plastic waste. While these environmental disclosures reinforce social legitimacy and demonstrate strong stakeholder accountability, the reporting still demonstrates an unbalanced emphasis on positive milestones over negative operational impacts. Ultimately, this academic research provides valuable insights into corporate accounting practices by thoroughly evaluating material topic identification, independent external assurance verification, and domestic regulatory multiframework integration processes.

Keywords : *Sustainability Accounting, Sustainability Reporting, Corporate Legitimacy, Carbon Reduction, Waste Management.*

INTRODUCTION

The global business landscape is currently undergoing a fundamental paradigm shift as organizations move away from traditional profit-centric models toward a more holistic framework of accountability that emphasizes the integration of economic, environmental, and social performance. This transition, underscored by the seminal conceptualization of the triple bottom line, necessitates that multinational corporations move beyond narrow financial reporting to embrace comprehensive sustainability accounting practices. As stakeholders increasingly demand transparency regarding the long-term impact of corporate activities, global standards have emerged as the primary mechanism for systematic disclosure. The evolution of these frameworks reflects a broader consensus that corporate success is inextricably linked to the ability of an organization to manage its ecological footprint and societal obligations while upholding the strategic management principles that prioritize the needs of diverse stakeholders.

Recent scholarly inquiries have begun to examine the multifaceted effects of these reporting practices on various dimensions of corporate performance. Research has demonstrated that the adoption of green accounting mechanisms and meticulous sustainability disclosures often serve as proxies for managerial quality, effectively influencing firm value through the moderation of governance structures. Furthermore, evidence suggests that the rising prevalence of eco-friendly accounting practices in emerging markets, particularly in Indonesia, underscores a systematic movement toward internalizing environmental costs into decision-making processes. Studies focusing on specific large-scale entities have highlighted the critical role of integrating sustainability audits with internal risk assessment protocols to enhance corporate governance and ensure the reliability of reported sustainability metrics. Additionally, scholars have investigated the socio-economic resilience of multinational corporations, demonstrating that these firms often attempt to align their operational strategies with local cultural and economic contexts to ensure long-term viability.

Despite the proliferation of literature regarding sustainability disclosures, significant empirical and conceptual gaps persist within the extant body of knowledge. Many existing studies prioritize quantitative assessments of disclosure indices, which frequently fail to capture the qualitative depth of how sustainability accounting is fundamentally integrated into business strategy. Furthermore, there remains a notable inconsistency in the literature regarding the correlation between comprehensive sustainability reporting and financial performance, as studies often yield conflicting results depending on the timeframes and industry sectors examined. Current research frequently isolates specific corporate social responsibility programs, thereby neglecting the broader institutionalized processes that govern how material topics are identified, validated, and disclosed at the organizational level. This analytical fragmentation limits the ability of the academic community to fully comprehend the intricate mechanics through which sustainability accounting influences internal governance and external perception.

Addressing these unresolved issues is of paramount scientific and practical urgency, particularly for multinational corporations operating in highly sensitive environments. The inability of firms to consistently link their sustainability initiatives with material business outcomes poses a challenge to the credibility of reporting practices, leading to concerns regarding the potential for selective disclosure. Without a rigorous, comprehensive analysis of how large-scale entities reconcile their global sustainability strategies with local regulatory requirements, the scientific discourse remains limited to descriptive observations of program implementation rather than an evaluative critique of accounting systems. Establishing clarity on this matter is essential to validate whether sustainability reports function as genuine instruments of organizational accountability or merely as tools for impression management, thereby informing policy makers and regulators on how to better refine existing standards to ensure meaningful corporate environmental and social stewardship.

This research occupies a distinct position within the scholarly landscape by shifting the focus from narrow program evaluation toward a holistic analysis of sustainability accounting as an integrated organizational system. By examining PT Unilever Indonesia Tbk, the study moves beyond simplistic binary assessments of disclosure quality to investigate the institutional mechanisms—including the identification of material topics, the application of global sustainability frameworks, and the role of independent assurance—that define modern corporate accountability. This approach seeks to bridge the existing gap between quantitative reporting indices and qualitative strategic implementation, offering a more nuanced understanding of the complexities inherent in managing sustainability metrics within a dynamic, large-scale organizational structure.

The objective of this research is to perform a comprehensive analysis of the implementation of sustainability accounting through the sustainability report of PT Unilever Indonesia Tbk for the fiscal year 2024. Theoretically, this study contributes to the literature by providing a refined empirical perspective on how multinational corporations adapt global sustainability standards to satisfy diverse stakeholder expectations in an emerging market. Methodologically, the research advances the field by employing a sophisticated content analysis that integrates institutional and stakeholder theories to evaluate the rigor of material topic identification and the effectiveness of governance mechanisms. By doing so, this study offers actionable insights that transcend individual program narratives, establishing a clear link between structured accounting practices and the broader objectives of corporate legitimacy and long-term socio-economic resilience.

RESEARCH METHODS

This study utilizes a non empirical qualitative descriptive design centered on systematic document analysis to evaluate organizational accountability mechanisms without empirical manipulation or physical sample intervention. The conceptual approach is anchored in the integration of stakeholder theory and the triple bottom line framework to evaluate how corporate disclosures encompass economic, environmental, and social dimensions. The process of data selection involves purposive archival retrieval of official corporate publications from PT Unilever Indonesia Tbk, specifically isolating the 288 page Sustainability Report 2024 and the Annual Report 2024 as primary data sources. To ensure external validity and legal context, the data collection incorporates regulatory benchmarks from the Financial Services Authority, specifically POJK Nomor 51 POJK03 2017 and

SEOJK Nomor 16 SEOJK04 2021, which mandate and guide corporate sustainable financial reporting in the Indonesian public sector.

The analytical model employs a qualitative pattern matching technique that systematically aligns documented corporate disclosures with the prescriptive disclosure indicators established by the Global Reporting Initiative Standards 2021. Following the analytical framework delineated by Miles, Huberman, and Saldaña (2014), the interpretative method proceeds through the rigorous stages of data reduction, systematic data display, and conclusion drawing. Data reduction involves the thematic codification of text blocks into primary disclosure streams, specifically the nine formal material topics categorized under the environmental and social pillars. The data display phase organizes quantitative operational milestones, such as greenhouse gas emissions reduction data and plastic waste collection weights, into descriptive matrices to evaluate performance trends against baseline metrics. Finally, the interpretative synthesis applies legitimacy theory to determine whether the reported narratives function as a balanced instrument of corporate transparency or an asymmetric mechanism for strategic impression management.

RESULTS AND DISCUSSION

Regulatory Compliance and Strategic Alignment of Sustainability Reporting Under POJK 51/2017

Corporate transparency regarding ESG practices in Indonesia has transitioned from a voluntary action to a rigorous mandatory compliance requirement. The Financial Services Authority of Indonesia issued a major regulatory milestone known as POJK Nomor 51 POJK03 2017 to enforce sustainable finance implementations across public companies. Publicly listed corporations must deliver reports detailing environmental and social governance aligned with national sustainable economic goals. PT Unilever Indonesia Tbk addresses these domestic regulatory obligations by publishing its Sustainability Report 2024 and Annual Report 2024. The structural format of these disclosure documents reflects a precise strategy to validate public legitimacy and meet state demands.

A comprehensive systematic document analysis shows that PT Unilever Indonesia Tbk aligns its disclosure framework with SEOJK Nomor 16 SEOJK04 2021 guidelines. The regulatory directives demand a logical flow connecting economic performance, environmental protection, and social justice. By utilizing the qualitative pattern matching technique, the corporate data confirms high levels of compliance with both Indonesian law and international standard expectations. Industry-leading standards require companies to explicitly define their reporting boundaries and display material issues. The organization uses its Growth Action Plan to synchronize statutory requirements with voluntary operational frameworks.

To evaluate the integration of regulatory parameters and voluntary ESG disclosures, the primary reporting elements must be mapped against legislative instruments. Public disclosures must serve as balanced tools of corporate transparency rather than strategic impression management instruments. In accordance with the non-empirical qualitative research design, the analytical validation relies on mapping explicit disclosure channels to evaluate compliance. Legislative provisions establish clear benchmarks to separate compliant institutions from underperforming entities. The comparative synthesis of national compliance metrics presents the systematic alignment of the corporate reporting structures.

The following comparative table illustrates the specific compliance matrix of the corporate disclosures against Indonesian financial regulatory mandates.

Table 1. Compliance Mapping of PT Unilever Indonesia Tbk Disclosures Against POJK 51/2017 and SEOJK 16/2021 Mandates

Regulatory Provision	Prescribed Reporting Metric	Corporate Disclosure Status in 2024 Reports	Evaluated Level of Compliance
POJK 51/2017 Article 5	Mandatory submission of Sustainability Report to OJK	Completed via publication of 288-page standalone document	Full Compliance

POJK 51/2017 Article 6	Explanation of sustainable finance strategies and action plans	Detailed implementation of the Growth Action Plan (GAP)	Full Compliance
SEOJK 16/2021 Section II	Disclosure of carbon emissions and mitigation strategies	Reported 92% reduction in Scope 1 and Scope 2 emissions	Full Compliance
SEOJK 16/2021 Section III	Detailed reporting on material waste and plastic circularity	Documented collection of 90,394 tons of plastic waste	Full Compliance

Source: Synthesized by the authors from PT Unilever Indonesia Tbk (2025), Otoritas Jasa Keuangan (2017), and Otoritas Jasa Keuangan (2021)

This compliance matrix indicates that the corporate disclosure goes beyond mere administrative conformity by integrating detailed metrics. Scientific literature highlights that regulatory pressures represent primary drivers of environmental accounting quality in developing nations. Aligning reporting frameworks with local mandates strengthens stakeholder relationships and minimizes regulatory risks. The structural analysis confirms that the disclosures are legally compliant and strategically designed to protect market position. This integration supports the legitimacy theory perspective, which suggests corporations disclose environmental information to secure social approval.

Regulatory frameworks like POJK 51/2017 require companies to balance reporting on positive outcomes with clear disclosures of operational risks. When reporting is too selective, it can look like strategic impression management designed to distract from declining financial metrics. Scholarly critiques point out that Indonesian public companies often emphasize positive achievements while downplaying environmental risks. PT Unilever Indonesia Tbk addresses this issue by presenting balanced, audited environmental information alongside its financial disclosures. This approach strengthens corporate reporting quality and provides a clear view of sustainable operations.

The strategic alignment of corporate disclosure involves matching global reporting criteria with national development priorities. Corporate reporting systems must translate abstract environmental and social concepts into clear, measurable metrics. PT Unilever Indonesia Tbk uses the GRI Standards 2021 framework to organize its ESG data into distinct, comparable reporting streams. This systematic structure allows external observers to evaluate corporate sustainability performance over time. Using international standards also makes local compliance data more comparable for global investors.

In this context, the role of internal and external audit mechanisms becomes essential for maintaining reporting credibility. Assurance practices verify that reported metrics are accurate and not overstated. Verification processes help reduce information asymmetry between management and external stakeholders. PT Unilever Indonesia Tbk uses third-party assurance to validate its environmental and social reporting. This independent oversight confirms the accuracy of reported metrics, including carbon reductions and waste recycling.

Legitimacy theory suggests that consistent, audited sustainability reporting helps protect a company's social license to operate. When corporate activities align with societal expectations, stakeholder trust increases. However, if disclosures are seen as superficial, they can damage reputation and market value. PT Unilever Indonesia Tbk manages these dynamics by linking its sustainability goals directly to its core business strategy. This approach ensures that sustainability initiatives support long-term corporate viability.

Evaluating compliance under POJK 51/2017 also reveals how regulatory pressure can drive environmental innovation. Mandatory reporting encourages companies to track resource use and identify operational efficiencies. PT Unilever Indonesia Tbk has responded by investing in renewable energy and circular packaging. These investments reduce environmental impacts and help lower operating costs over time. Regulatory compliance thus serves as a catalyst for improving sustainable business practices.

Ultimately, the corporate disclosures analyzed show a strong alignment with Indonesian regulatory expectations. PT Unilever Indonesia Tbk provides detailed, structured information on its

ESG performance. While there is always room to expand reporting on operational challenges, the current disclosures meet high standards of transparency. The systematic integration of financial and non-financial data supports a comprehensive evaluation of the company's long-term value creation.

Environmental Accountability and Operational Decarbonization: A Review of Plastic Waste Management and Emission Reductions

The operationalization of environmental accountability within PT Unilever Indonesia Tbk is fundamentally anchored in the strategic transition toward the Growth Action Plan which prioritizes key ecological dimensions. Under the theoretical guidance of stakeholder theory first proposed by Freeman (1984), corporate survival relies heavily on satisfying the ecological expectations of diverse constituent groups rather than just pursuing economic gains. This expectation is managed through environmental accounting which systematically records, measures, and reports the ecological impacts of manufacturing activities (Kesogihan et al., 2026). By aligning with the triple bottom line framework established by Elkington (1998) and utilizing the reporting guidelines of the Global Reporting Initiative (2021), the organization communicates its environmental stewardship through the official sustainability report.

The implementation of decarbonization pathways represents a primary climate milestone designed to mitigate greenhouse gas emissions across all corporate production plants. Recent academic inquiries confirm that the integration of green accounting principles and environmental management practices directly improves corporate sustainability performance as demonstrated by Isra et al. (2025) and Wardi et al. (2025). Practical waste management accounting further establishes that tracking ecological metrics helps minimize resource depletion while ensuring operations remain sustainable (Hapsari et al., 2026). These carbon reduction efforts are not only voluntary initiatives but also serve to fulfill national regulatory requirements regarding sustainable finance (Otoritas Jasa Keuangan, 2017).

Compliance with state directives requires public companies to deliver robust transparency regarding their environmental impact in their annual reports. The formatting guidelines mandated under Indonesian regulations provide a standardized framework for disclosing ecological preservation activities (Otoritas Jasa Keuangan, 2021). Such disclosures have gained prominence because environmental, social, and governance reporting serves as a critical mechanism to inform capital markets about corporate risk exposure (Puspa et al., 2025). The ultimate quality of these disclosures depends on board characteristics (Salcedo and Lusmeida, 2025) as well as the underlying structural dimensions of the reporting entity (Razamah and Simatupang, 2026).

Beyond climate actions, the corporate entity focuses on a comprehensive plastic circularity strategy that addresses packaging waste throughout the product lifecycle. Integrating sustainable materials into packaging designs allows the enterprise to reduce its dependence on virgin plastic materials (Putri, 2024). However, critical reviews of public disclosures suggest that firms must present balanced environmental metrics to avoid accusations of strategic impression management (Putri et al., 2024). To safeguard against such reporting risks, internal audit functions must actively participate in monitoring and validating environmental disclosures before public release (Prayitno and Budiman, 2026).

The concrete results of the corporate decarbonization and plastic waste management strategies are compiled in the descriptive matrix presented below. This compilation reflects the triple bottom line integration of ecological indicators with operational outcomes in large manufacturing firms (Hamada et al., 2025). Utilizing the qualitative pattern matching method recommended by Miles et al. (2014), the metrics have been extracted from official archives to evaluate performance trends against baseline targets. These metrics offer verifiable evidence regarding waste collection programs and carbon reduction milestones achieved during the period under observation (Tillah et al., 2026).

Table 2. Environmental Performance and Decarbonization Metrics of PT Unilever Indonesia Tbk (2022 to 2024)

Environmental Performance Indicators (GRI Standards)	2022	2023	2024	Status in 2024

CO2 Emissions Reduction Scope 1 and 2 versus Baseline 2015	88%	89%	92%	Net Zero Ready Certified
Virgin Plastic Reduction	5,500 tons	6,800 tons	7,400 tons	Target Achieved
Total Plastic Waste Collection	No Data	No Data	90,394 tons	Exceeded Packaging Volume
Refuse Derived Fuel (RDF) Processing Contribution	No Data	No Data	50,813 tons	Dominant Processing Method
Waste Bank Network Contribution	No Data	No Data	39,581 tons	Broad Community Network

Data Source: Compiled by the authors from PT Unilever Indonesia Tbk (2025).

The quantitative data illustrated in Table 2 indicates that the organization achieved a ninety two percent reduction in carbon emissions compared to its baseline year. This verified progress supports the transition of manufacturing facilities toward a low carbon paradigm as examined by Syarif et al. (2025). Adopting these advanced decarbonization pathways aligns the firm with international reporting frameworks such as the International Financial Reporting Standards (Puteri, 2026). This proactive alignment reflects the growing corporate effort to integrate financial data with sustainability disclosures under emerging global sustainability standards (Putri, 2025).

Regarding the plastic circularity indicators shown in Table 1, the collection of over ninety thousand tons of plastic waste highlights the success of downstream recovery programs. Implementing community based initiatives like waste banks and technological options such as refuse derived fuel enhances overall environmental performance (Nasution et al., 2026). These integrated models prove that multinational corporations can effectively build socio ecological resilience in developing economies (Yahya, 2025). Consequently, such verified operational results elevate the general quality of sustainability reporting within consumer goods sectors in Indonesia (Safira et al., 2026).

The achievement of positive environmental outcomes has significant implications for both external valuation and internal strategic management. Adopting transformative strategies for sustainable management allows manufacturing enterprises to balance environmental preservation with competitive market positioning (Ratiyah et al., 2024). While conventional studies analyze financial performance indicators to assess corporate viability (Ina et al., 2024), modern investment models prioritize non financial indicators. Therefore, active participation in environmental preservation helps public corporations secure favorable rankings in sustainable indices (Rachmawati et al., 2026).

To ensure that environmental disclosures remain credible to financial markets, companies must implement rigorous external assurance processes. Independent third party verification prevents symbolic reporting and directly improves the underlying quality of published sustainability reports (Amatullah et al., 2025). This audit verification is highly correlated with good corporate governance mechanisms which dictate transparent reporting standards (Fatmawati et al., 2026). Effective governance structures act as a critical moderating variable that ensures sustainability disclosures accurately depict physical environmental impacts (Kulsum et al., 2025).

In summary, the environmental dimension of PT Unilever Indonesia Tbk demonstrates a proactive execution of the planet pillar within the triple bottom line framework. Through concrete actions in carbon abatement and plastic recycling, the enterprise successfully satisfies the expectations of its primary stakeholders. These non financial disclosures serve as a core component of the broad corporate reporting structure (Zainal et al., 2024). The continuous validation of these ecological milestones establishes a strong foundation for long term legitimacy and sustainable organizational growth in the Indonesian public sector.

Social Equity and Governance Risk Mitigation: Evaluating Corporate Legitimacy and ESG Compliance

The integration of corporate social responsibility and robust internal controls is a fundamental component of sustainability accounting that drives institutional value and long-term organizational survival. Evaluating these components requires a systematic exploration of social equity milestones and governance protocols designed to satisfy external evaluation frameworks. Under the tenets of legitimacy theory, corporate entities utilize structured disclosures to align their internal operational behaviors with the normative expectations of the broader social system. Within this context, the social and governance report of PT Unilever Indonesia Tbk in 2024 represents a strategic mechanism to demonstrate regulatory compliance and secure its ongoing social license to operate.

In order to maintain public trust and mitigate operational friction, corporations must systematically manage social indicators, specifically employee safety and demographic diversity. The achievement of zero fatal work accidents represents a primary indicator of operational safety diligence and directly enhances the organization's reputation as a secure employer. Furthermore, addressing demographic diversity through gender representation in managerial positions reflects an active alignment with modern societal expectations regarding equal workplace opportunities. Such social milestones are not merely internal human resource achievements; they serve as critical inputs for external validation agencies that determine corporate ESG risk ratings.

The validation of these social milestones is reinforced by the implementation of rigorous internal audit mechanisms and external oversight. Independent validation of ESG achievements serves to bridge the information asymmetry between corporate insiders and external stakeholders. These third-party evaluations are essential to prevent accusations of greenwashing or strategic impression management, where positive narratives are artificially inflated. Consequently, independent ESG scoring and regional governance assessments provide a standardized, objective framework to verify the corporate claims published in annual disclosures.

The strategic alignment of these social achievements and governance risk mitigation metrics is summarized in the table below.

Table 3. Social Equity Indicators and ESG Governance Risk Evaluation (2024)

Category Pillar	Evaluation Metric / Indicator	Performance Milestone (2024)	Governance & Legitimacy Implication
Social (People)	Occupational Safety Rate	Zero fatal accidents (11 consecutive years)	Long-term employer-of-choice preservation
Social (People)	Managerial Gender Diversity	44.8% female representation	Manifestation of organizational inclusion
Social (People)	Male-to-Female Wage Ratio	Equal wage ratio of 1:1	Elimination of gender-based compensation gaps
Governance	ACGS Rating	Leadership in Corporate Governance	Compliance with regional ASEAN standards
Governance	Sustainalytics ESG Risk Score	18.2 (Low Risk)	Top 3 global household products ranking
Governance	MSCI ESG Rating	Rating A (Average)	Validation of sustainable investment eligibility

Source: Compiled from PT Unilever Indonesia Tbk. (2025) and Syarif et al. (2025)

As detailed in Table 3, the social milestones achieved by PT Unilever Indonesia Tbk are characterized by structural changes in compensation equity and managerial diversity. Securing a 1:1 gender pay ratio across comparable job levels serves as a direct counter-measure against historical labor inequalities. This equalized compensation framework, combined with a 44.8% representation of women in leadership, illustrates the operationalization of gender equity within the corporate hierarchy. Such actions are crucial to satisfying the social dimension of the triple bottom line, which prioritizes equitable human capital development over mere profit maximization.

The empirical data demonstrates that these social equity milestones are complemented by exceptionally low ESG risk scores, which collectively mitigate corporate governance vulnerabilities. A Sustainalytics ESG risk rating of 18.2 classifies the firm under the low-risk category, signaling to capital markets that potential environmental, social, and governance liabilities are well managed. This quantitative risk assessment, alongside the MSCI "A" rating, acts as an institutional signal that enhances corporate reputational capital. From an investment perspective, these ratings serve as essential filters for ESG-oriented mutual funds and institutional investors seeking low-volatility assets.

In the domestic regulatory arena, these governance disclosures are carefully aligned with the mandates of Otoritas Jasa Keuangan. The Indonesian financial authority, through POJK Nomor 51/POJK.03/2017, requires public companies to demonstrate active compliance with sustainable finance practices. This regulatory framework is further clarified by SEOJK Nomor 16/SEOJK.04/2021, which standardizes the structure of public annual reporting. By adhering to these guidelines, the company effectively avoids regulatory sanctions while validating its governance structures to national oversight bodies.

The theoretical rationale behind these extensive disclosures is explained by legitimacy theory, which posits that organizations seek to establish congruence between their operations and societal values. According to Suchman (1995), legitimacy is a generalized perception that corporate activities are desirable, proper, and appropriate within a socially constructed system. When PT Unilever Indonesia Tbk publishes verified social metrics, it actively builds cognitive and pragmatic legitimacy within its operating environment. These public disclosures function as a defensive mechanism to guard against sudden regulatory shifts or public backlashes that could threaten corporate survival.

Furthermore, the integration of sustainability auditing and institutional risk assessment serves as a critical internal bulwark against governance failures. Integrating independent reviews, such as gratification risk assessments, strengthens the ethical environment of the firm and prevents corporate misconduct. This alignment with regional benchmarks like the ASEAN Corporate Governance Scorecard (ACGS) further demonstrates a commitment to transparency that goes beyond local requirements. As a result, the corporation establishes a resilient governance framework capable of maintaining its social license under changing market pressures.

Ultimately, the analysis of the 2024 sustainability disclosures indicates that the social and governance reporting of PT Unilever Indonesia Tbk represents a balanced communication strategy rather than a superficial public relations exercise. By presenting verified performance data alongside independent ratings, the company provides clear evidence of its ESG risk mitigation efforts. This systematic approach satisfies both domestic regulatory requirements and international investor expectations, reinforcing the firm's market position. Thus, the implementation of comprehensive sustainability accounting serves as a foundational pillar for building corporate resilience and enduring social legitimacy.

CONCLUSION

The integration of sustainability accounting within PT Unilever Indonesia Tbk in 2024 demonstrates a systematic alignment between corporate governance, regulatory compliance, and environmental performance. By transitioning to the Growth Action Plan, the enterprise successfully addresses critical ecological challenges, achieving a ninety two percent reduction in carbon emissions and collecting over ninety thousand tons of plastic waste. These achievements, verified by independent third party assurance, validate the corporate commitment to stakeholder accountability and the triple bottom line framework despite facing financial performance pressures. Ultimately, the sustainability report serves as a vital instrument to maintain social legitimacy, proving that structured environmental disclosures can effectively mitigate corporate environmental risks while fostering transparent corporate governance.

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