

Corporate Reporting, Integrated Reporting, and Sustainable Development Goals Disclosures

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ABSTRACT

The Sustainable Development Goals (SDGs) were implemented globally around 2016, including a focus on improving corporate welfare. Although previous research has explored factors influencing SDG disclosure in corporate reporting, only a few have investigated the quality of integrated reporting (IR) in Indonesia. Even though it is voluntary, several companies have adopted IR in their corporate reporting. This research investigates the factors influencing SDG disclosure, including the quality of integrated reporting (IR) as a moderation. This research uses twenty banking companies through Moderated Regression Analysis for the 2016-2023 period. The research results show that bank age and financial stability moderated by IR quality positively and significantly affect SDGs. IR quality cannot moderate bank age, board of commissioners supervision, and liquidity risk on SDG disclosure. Companies that operate over a long period maintain legitimacy by fulfilling sustainable development. This research implies that corporate legitimacy in sustainable development will have a greater opportunity to improve corporate welfare. This research implies that even though companies have not reported in the form of IR, companies are trying to meet the quality of IR in corporate reporting.

Keywords: Corporate Reporting, Integrated Reporting, Sustainable Development Goals Disclosures

INTRODUCTION

The United Nations (UN) presented a series of SDGs consisting of 17 goals to be achieved from 2016 to 2030 to eliminate inequalities among nations and improve living standards (United Nations, 2015); the government is responsible for achieving the SDGs, these goals can be achieved with the dedicated cooperation of businesses (Di Vaio & Varriale, 2020; Van der Waal & Thijssens, 2020). The SDGs will be achieved by collaborating with various stakeholders, including the company (Pizzi et al., 2021). Disclosure of SDGs is essential for business because it provides stakeholders with the success of corporate sustainability and gains excellent legitimacy (Silva, 2021). Previous research shows that the disclosure of SDGs is at most the symbolic level (Calabrese et al., 2021), and the research should be conducted regarding SDG disclosures and Integrated Reporting (IR) (Izzo et al., 2020).

IR is trusted as a form of high-quality corporate reporting. The implication is that several companies in Colombia use the International Integrated Reporting Framework (IIRF) to support company expansion, increase reputation and legitimacy (Steenkamp, 2018). The

results of a survey conducted by (Adhariani & Villiers, 2019) show that 48% of the total respondents support the adoption of IR in countries in Indonesia and make it mandatory. However, the research results from Adams, (2015) suggest that IR status is still voluntary, given the underdeveloped field of accounting in reporting in the form of IR. Companies are permitted not to present reporting in IR because it is voluntary (Indrawati et al., 2017). The results of IR research in Indonesia using a qualitative approach are debated, as done (Dosinta et al., 2018; Dosinta & Brata, 2020).

Although previous research has explored factors influencing SDG disclosure in corporate reporting, only a few have investigated the quality of integrated reporting (IR) as a moderation in Indonesia. Even though it is voluntary, several companies have adopted IR in their corporate reporting. Based on the inconsistencies in the results of previous research, (Awuah et al., 2023) have conducted a systematic literature review which shows the lack of exploring SDGs reporting (Permatasari & Tjahjadi, 2024), especially in bank reporting (Soriya & Rastogi, 2022), and was only found in banks in Europe, namely research results (Avrampou et al., 2019). In Bangladesh, IR is still voluntary, so the amount of information disclosed separately by banks must be well-represented (Dey, 2020). Previous research debating the implementation of IR in Indonesia (Dosinta et al., 2018; Dosinta & Brata, 2020) did not use financial services companies as research observations.

Banks have an essential role in the modern economy. Banks are credit and financial intermediaries providing funding and investment activities and must carry out their role based on sustainable finance (Gunawan, Ambarita, et al., 2024; Gunawan, Liu, et al., 2024). Banks and companies listed on the Indonesian Stock Exchange have an essential role in sustainable finance, which has been regulated in the sustainable finance roadmap since in 2015 under the supervision of the Financial Service Authority, (2014).

Awareness of the importance of sustainability reporting in Indonesia has increased, especially since the government issued regulations requiring companies to report sustainability information in 2017 (Dosinta & Astarani, 2021). The existence of a board of commissioners has been identified as a critical factor in increasing the amount and quality of reporting regarding corporate sustainability (Rudyanto & Siregar, 2018) and SDG disclosures (Dosinta et al., 2024). A supervisory structure in a company plays an essential role in detecting risks through corporate reporting (Dosinta, 2021). Detection of liquidity risks supports the achievement of

the SDGs, and a stable financial system can incentivize financial institutions to increase funding for SDG activities (Gambetta et al., 2021)

Therefore, this research is essential for banking in Indonesia because it examines the factors influencing the SDGs with the quality of IR as a moderation. This research contributes to the development of literature, especially legitimacy theory. This research also offers decision-makers alternatives regarding bank age, board of commissioners supervision, liquidity risk, and financial stability regarding SDG disclosure in Indonesia.

The research structure follows: The literature review and hypotheses use a legitimacy theory approach. Then, research methods include codifying IR and SDGs. Next are the results and discussion, which confirm the legitimacy theory and previous research. The final research structure includes conclusions, implications, limitations, and recommendations.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Legitimacy Theory

Legitimacy theory states that companies should do something to conform to the expectations of the community and society in the company's environment, carry out operational activities, and then continuously strive to ensure that operational activities are always within the threshold of community norms (Deegan, 2023). Legitimacy theory can also explain how companies respond to environmental, social, and governance (ESG) changes (Vourvachis et al., 2016). Corporate reporting is considered media influences a company's legitimacy (Deegan, 2019). ESG disclosure in corporate reporting influences decision-making in financing SDGs (Adams & Abhayawansa, 2022). Legitimacy theory is widely used for voluntary corporate reporting or is not yet required by regulators, such as IR (Emeseh & Songi, 2014; Nishitani et al., 2021).

Hypothesis Development

Based on legitimacy theory, companies' attention to social and environmental issues is essential in society (Deegan, 2023). Company age can determine social, environmental, and sustainability disclosures (P & Nidheesh, 2020) and sustainability reporting (Correa-Garcia, et al., 2020). Company age positively impact the SDGs (Saha et al., 2021). The first hypothesis is that the bank age influences SDGs disclosure.

H₁: Bank age influences SDGs disclosure.

The board of commissioners is crucial role in monitoring and providing comprehensive information and transparency regarding sustainability reports (Muanifah, 2023). The role of the board of commissioners significantly impacts the preparation of sustainability reports (Rudyanto & Siregar, 2018). Supervision by the board of commissioners can maximize the implementation of sustainable finance disclosure (Rahayu & Djuminah, 2022) and the SDGs disclosure (Dosinta et al., 2024), as seen in corporate reporting. The second hypothesis is that the board of commissioners influences SDGs disclosure.

H₂: The board of commissioners influences SDGs disclosure.

Legitimacy theory explains the differences between the norms in the company and the norms that apply in society (Deegan, 2023). Banking companies detect risks in corporate reporting as a process of managing legitimacy (Azevedo et al., 2022). Liquidity risk is the biggest challenge for commercial bank operations (Liu & Xie, 2024). Companies can estimate risks and threats that may occur and then consider all solutions to deal with risks by detecting sustainability reports in corporate reporting (Triwacananingrum & Silphianie, 2023) so that companies can maximize SDG implementation. The third hypothesis is that liquidity risk influences SDG disclosure.

H₃: The liquidity risk influences SDGs disclosure.

Financial services companies play a role in achieving SDGs because banks are financial services companies that can provide credit and financial support for the realizing of SDGs (Ozili, 2021). Securing funding sustainable development can be realized by ensuring the financial system's stability (Wang et al., 2022). Financial system stability can expand non-core bank activities such as sustainable development financing targets (Ozili & Iorember, 2023). The fourth hypothesis is that the liquidity risk influences SDGs disclosure.

H₄: Financial stability influences SDGs disclosure.

Legitimacy is a general assumption or perception that an entity acts based on socially constructed systems, values, and norms (Adams et al., 2016). Legitimacy theory believes that companies can influence the society in which the company operates (Deegan, 2023). Based on legitimacy theory, IR-adopting companies in developing countries are considered pioneers in SDGs disclosures regarding quality and quantity (Hamad et al., 2023). IR policies and practices were driven by social and environmental reporting considerations through a single corporate reporting medium (de Villiers et al., 2014). Hamad's et al., (2023) research results show that

companies that have IR quality influence SDG disclosures. The fifth hypothesis is that the quality of IR influences SDGs disclosure.

H₅: The quality of integrated reporting influences SDGs disclosure.

ESG and sustainable development activities as a form of company legitimacy can be disclosed through corporate reporting and become a consideration in the investment revolution (García-Arango et al., 2023). A company with a long operational history implies management maturity in managing operational activities to have more excellent capabilities in sustainable business (Ardian & Sari 2024; Maryana & Carolina 2021) and supports sustainable development. The sixth hypothesis is that the quality of IR strengthens the influences of bank age on SDGs disclosure.

H₆: The quality of integrated reporting strength influences bank age on SDGs disclosure.

The board of commissioners is essential in supervising and guiding management in managing the company by applicable regulations (Yudhanti & Listianto, 2021). Board of commissioners has characteristics that are relevant to sustainability finance disclosure in Indonesian banks (Rahayu & Djuminah, 2022). Supervisory actions by the board of commissioners are a form of the company's commitment to long-term stability, which is reflected through the disclosure of sustainability reports. The board of commissioners significantly positively affects the disclosure of sustainability reports (Diono & Prabowo, 2017). The monitoring and guidance actions of the board of commissioners can influence the SDGs strengthened by IR. The seventh hypothesis is that the quality of IR strengthens the influence of bank age on SDGs disclosure.

H₇: The quality of integrated reporting strength influences the board of commissioners on SDGs disclosure

Sustainability reporting is a corporate medium demonstrating legitimacy from an economic and political perspective (Deegan, 2023). Sustainability awareness encourages companies to incorporate environmental and social considerations into operations (Fosu et al., 2024). Financial services institutions incorporate corporate risks into maintaining sustainability and supporting sustainable development (Gambetta 2021). Banking companies use annual reports (Dosinta, 2021), annual report and sustainability report (Dosinta & Astarani 2021), and IR to disclose risk disclosures in the sustainable finance roadmap era. The eighth hypothesis is that the quality of IR strengthens influences the liquidity risk on SDGs disclosure.

H₈: The quality of integrated reporting strength influences the liquidity risk on SDGs disclosure.

Financial system instability can be triggered by market failure with accompanying risks, including credit, liquidity, and market risks (Financial Service Authority, 2024). Financial stability in banks can support the SDGs by adapting SDG activities (Fabris, 2020). Ozili & Iorember, (2023) research results show that the influence of financial stability on the SDGs depends on measuring sustainable development. Measurement of sustainable development can be detected through corporate reporting, including IR. The ninth hypothesis is that the quality of IR strengthens financial stability on SDG disclosure.

H₉: The quality of integrated reporting strength influences the financial stability on SDGs.

RESEARCH METHOD

The sampling method is purposive based on specific criteria (Sekaran & Bougie, 2016). The criteria used are corporate reporting that publishes entirely annual reports, IR, and stand-alone sustainability reports through each company's web for 2016-2023. Another criterion, namely focusing on banks that have not experienced losses, ensures that the selected sample has sufficient financial stability to be representative in analyses such as Ozili & Iorember, (2023). This research uses twenty banking companies for through Moderated Regression Analysis.

SDG disclosures are the dependent variable analyzed. This research measures SDG disclosures using content analysis following previous research, as done by Hamad et al., (2023) which consists of seventeen items, presented in Table 1. For codification, companies disclose information on the specified items, a value of 1 and 0 if the company does not disclose. The maximum value if the company discloses all information is seventeen, according to the number of SDG items used.

Table 1.
Sustainable Development Goals Disclosures

Goals	Focus
1 No poverty	Society
2 Zero hunger	Society
3 Good health and wellbeing	Society
4 Quality education	Society

Goals	Focus
5 Gender equality	Economy and Society
6 Clean water and sanitation	Society and Environment
7 Affordable and clean energy	Economy and Environment
8 Decent work and economic growth	Economy and Society
9 Industry, innovation, and infrastructure	Economy
1 Reduced inequalities	Economy and Society
0 Sustainable cities and communities	Society and Environment
1 Responsible consumption and production	Economy and Society
1 Climate action	Environment
1 Life below water	Environment
2 Life on land	Environment
1 Peace, justice, and strong institutions	Society
3 Partnerships for the goals	Economy, society and environment
1	
4	
1	
5	
1	
6	
1	
7	

Adapted: Adapted United Nations (2015).

The independent variables in this study were bank age, board of commissioner, liquidity risk, and financial stability. Then, bank age reflects the company's stability in the capital market, as done (Barth et al. 2017; Erin & Adegboye 2022). Long-established companies prioritize ESG (Baraibar-Diez & Odriozola 2019), and SDG disclosure in corporate reporting (Khan, Johl, & Akhtar 2021). Bank age (BA) is measured using the years since the company was founded (Orazalin 2019). The size of the board of commissioners (BC) is by adding up the board of commissioners as used by (Muanifah & Pamulang, 2023). Liquidity risk (LR) refers to the liquidity coverage ratio based on the Financial Service Authority, (2015b). Financial

stability (FS) refers to the risk of instability with the ZSCORE formulated by the Financial Service Authority, (2015c).

Table 2.
Integrated Reporting Quality

No	Integrated Reporting Quality
.	
1.	Organizational overview (1) Mission and vision statements (2) Explanation of the organization's culture, ethics, or values (3) Code of ethics (4) Ownership or operating structure (5) Competitive landscape and market position (6) Number of employees (7) Country of location of the organization it operates.
2.	External environment (8) Legal factors (9) Political factors (10) Social factors (11) Market forces (12) Key stakeholders (13) Environmental factors
3.	Governance (14) Board of directors list (15) Board experience or skills (16) Culture, ethics and values are reflected in its use of and effects on the capital (17) Actions taken to monitor strategic direction (18) Compensation policies
4.	Inputs (19) Key inputs (20) Product differentiation (21) Delivery channels and marketing (22) After-sale service (23) Innovation (24) Employee training
5.	Outputs (25) Key products and services (26) GHG emissions (27) Water wase
6.	Outcomes (28) Employee morale (29) Organizational reputation (30) Revenue, cash flows (31) Customer satisfaction (32) Increase in capitals (create value) (33) Decrease in capitals (diminish value)
7.	Risks and opportunities (34) Internal or external risks (35) Internal or external opportunities.
8.	Strategy and resource allocation (36) Short-,medium-and long-term strategic objectives (without time frame) (37) Short-,medium-and long-term strategic objectives (with time frames) (38) Strategies intends to implement, to achieve those strategic objectives (39) The measurement of achievements and target outcomes (40) The organization's ability to adapt to change to

No	Integrated Reporting Quality
.	achieve goals (41) The link between strategies and key capitals
9.	Performance (42) KPIs that present financial measures (43) KPIs that combine financial measures with other components (44) The linkages between past and current performance (45) The comparison between regional/industry benchmarks (46) Financial implications of significant effects on other capitals
10.	Outlook (47) Expectations about the future or explanations about uncertainties (48) Forecast about KPIs (49) Assumptions related to those forecasts (50) The linkages between current performance and the organization's outlook

Adapted: Adapted Kılıç & Kuzey (2018)

This research investigates the factors influencing SDG disclosures with the quality of Integrated Reporting (IR) as a moderation. This research measures IR quality using content analysis, which refers to the IR quality consisting of 10 items developed by (Kılıç & Kuzey 2018), as used by (Pillai & Seetah 2022), presented Table 2. For codification, the company discloses information under the specified items, a value of 1 and 0 if it does not disclose. The maximum value if the company discloses all information is fifty, according to the number of IR quality items used. This study uses a ratio to measure disclosure, namely the number of disclosures divided by the maximum number of disclosures, as done, by (Kılıç & Kuzey 2018)

To reduce the limitations of content analysis and overcome reliability problems in the coding process, the researchers implemented data collection and coding twice, as done by (Gunawan, Permatasari, & Tilt 2020). Content analysis can be improved in data collection, coding, measurement, and subjectivity. Then, compare the results of the examination. If there are differences, the researchers discuss the results of the examination to obtain agreement.

The stages of analysis consist of testing multicollinearity first, then determining the estimation model, and third, testing hypotheses. The panel data regression approach that would be used is the Common Effect Model (CEM), Fixed Effect Model (FEM), and Random Effect Model (REM). Therefore, it is necessary to carry out Chow and Hausman tests using regression analysis estimation techniques. The following models are as follows:

$$SDGS_{i,t} = \alpha_0 + \beta_1 BA_{i,t} + \beta_2 BC_{i,t} + \beta_3 LR_{i,t} + \beta_4 FS_{i,t} + e_{i,t} \dots\dots\dots(1)$$

$$SDGS_{i,t} = \alpha_0 + \beta_1 BA_{i,t} + \beta_2 BC_{i,t} + \beta_3 LR_{i,t} + \beta_4 FS_{i,t} + \beta_5 IR_{i,t} + \beta_6 BA_{i,t} * IR_{i,t} + \beta_7 BC_{i,t} * IR_{i,t} + \beta_8 LR_{i,t} * IR_{i,t} + \beta_9 FS_{i,t} * IR_{i,t} + e_{i,t} \dots\dots\dots(2)$$

RESULT AND ANALYSIS

Table 3.
Descriptive Statistics.

	SDGS	BA	BC	LR	FS	IR
Mean	5.831250	14.02500	6.325000	2.068438	52.42463	0.674625
Median	5.000000	15.00000	6.000000	1.975000	43.6900	0.685000
Maximum	15.00000	21.00000	14.00000	3.970000	121.6200	0.750000
Minimum	2.000000	2.000000	3.000000	1.210000	14.4500	0.500000
Observations	160	160	160	160	160	160

Table 3 shows the descriptive statistics. SDG disclosures are limited to fifteen out of seventeen disclosures in banking company reporting. BNI is one of the banks that has disclosed fifteen SDGS in its 2023 annual report. BNI is committed to being a development agent in smoothing the wheels of the economy, carrying out programs aimed at improving community welfare, supporting the SDGs, and implementing sustainable finance (CNBC, 2023).

Table 4 shows that the correlation matrix shows that all independent variable coefficients were below the limit of 0.70. Therefore, all independent variable coefficients are free from correlation problems (Sekaran & Bougie, 2016). The absence of multicollinearity symptoms implies that the independent variables in the model are not too interrelated, making model results more reliable and interpretable. Based on Table 5, the Cross-section and Chi-Square probability of the Chow test shows a value of less than 0.05 or .0000. So FEM is the best model than CEM based on Chow Test (Wooldridge, 2016). Then, the random cross-section probability of the Hausman test shows a value of less than 0.05 or 0.0000. So FEM is the best model than REM based on Hausman Test.

Table 4.
Multicollinearity Test

	BA	BC	LR	FS
BA	1.000000	-0.140396	0.026012	0,130650
BC	-0.140396	1.000000	0.022444	-0,434480

LR	0.026012	0.022444	1.000000	0,052196
FS	0,130650	-0,434480	0,052196	1.000000

Table 5.
Result of Chow-test and Hausman-test

Test of type	F – Value	Chi – Sq Statistic	P - Value	The Right Model
Chow Test (cross-section F Test)	30,3454	0	0,0000	FEM
Chow Test (cross-section Chi-square)	269,8607	0	0,0000	
Hausman Test (cross-section random)	0	40,6714	0,0000	FEM

Table 6 shows the regression results in this study. The Adjusted R-squared value is 0.8460, which means that the model in this research statistically contributes 84.60% in explaining variations that influence SDG disclosure. These results show that other factors support SDG disclosures outside of the bank age, board of commissioners, liquidity risk, financial stability, and quality of IR. The F-test results show a probability value of 0.0000, less than 0.05. The bank age, board of commissioners, liquidity risk, financial stability, and quality of IR influenced SDGs disclosures.

The research results show that bank age and financial stability moderated by IR quality positively and significantly affect SDGs. IR quality cannot moderate bank age, board of commissioners supervision, and liquidity risk on SDG disclosure.

Table 6.
Results of Test

Variable	Model 1			Model 2		
	Coeff	t-Stat	Prob.	Coeff	t-Stat	Prob.
C	-3.3004	-3.1084	0.0023	1.8087	0.3336	0.7392
BA	0.6314	15.7146	0.0000*	0.8601	4.0761	0.0001*
BC	-0.4005	-4.2471	0.0000*	-0.8689	-2.2297	0.0275*
LR	0.9447	3.9393	0.0001*	0.6375	0.4576	0.6480
FS	0.0163	0.9606	0.3384	-0.0951	-2.5772	0.0111*
IR				-6.5727	-0.8472	0.3984
Interaction BAxIR				-0.3976	-1.4728	0.1432
Interaction BCxIR				0.6680	1.2303	0.2208
Interaction LRxIR				0.4215	0.2085	0.8351
Interaction FSxIR				0.1671	3.4933	0.0007*
Adjusted R-squared	0.8460					
Sig F	0.0000					

*5% or 0.05

Bank age has a positive and significant effect on SDGs disclosure, showing that considering bank age as support for supporting sustainable development. Company-specific characteristics such as bank age are essential drivers in corporate reporting to demonstrate SDG achievement. The research result aligns with Saha et al., (2021) and legitimacy theory, which states that the longer a company is, the more likely it is to be involved in many sustainability development activities.

The effectiveness of the board of commissioners' supervision has a negative effect on SDG disclosure. These findings show that the effectiveness of the board of commissioners' supervision has a minor role in shaping SDG disclosures. Other factors, such as the quality of the board of commissioners, norms, and organizational trust, appear to have a more dominant relevance in determining the effectiveness of board supervision. The research results of (Muanifah & Pamulang, 2023) found no influence of the board of commissioners on sustainability reporting.

In the company's operational activities, including anticipating risks as a company in the financial sector, it is necessary to manage risk disclosures to meet stakeholder needs for a sustainable business (Dosinta & Astarani 2021). The UN 2030 agenda is an opportunity to contribute to society and actively encourage sustainable development, including detecting risks

in bank reporting related to corporate sustainability (Gambetta et al., 2021). Although financial services companies detect risks through corporate reporting (Sidik & Hendriyani, 2021), companies also pay attention to the contribution level to the SDGs.

Implementing the SDGs, as reflected in the SDG disclosures in corporate reporting, is a form of company legitimacy in supporting the SDGs. Corporate reporting, such as IR, annual reports, and sustainability reports, can demonstrate company contributions to the SDGs. IR is one of the corporate reports that can embed SDGs into corporate reporting thinking and enable companies to demonstrate SDG achievements by linking business models, risks, opportunities, strategies, and material things (Hamad et al. 2023).

Based on the results of the research, IR quality does not affect SDG disclosures. The concept of IR is still in the development stage, making it difficult to assess the challenges that impact business activities (Corvino et al., 2020). However, IR remains embryonic in developing countries (Laskar, 2018). The research result does not align with (Hamad et al. 2023), who stated that IR quality influences SDG disclosure. The implementation of IR is a one-sided claim from companies that view information disclosure as appropriate but is still questionable (Bachtiar & Firmansyah 2023). The results of this research support Permatasari & Narsa, (2022), which provides evidence that corporate reporting related to sustainability gets priority over IR. Then, based on the results of research (Dosinta & Astarani 2021), Bank Ganesha does not publish in IR form but combines the Annual Report and Sustainability Report for 2020 in one report. "Welcome to the Annual Report and Sustainability Report of PT Bank Ganesha Tbk. This is the first year for Bank Ganesha to submit a Sustainability Report as required in the Financial Services Authority Regulation No. 51/POJK.03/2017 concerning Implementing of Sustainable Finance for Financial Service Institutions, Issuers, and Public Companies". Banking companies in Indonesia, including foreign banks operating in Indonesia, must publicize sustainability reporting since the end of December 2019 (Gunawan et al., 2022).

However, when interacting with accounting variables, the information in IR is considered more relevant than the information contained in SR. The research results show that the quality of integrated reporting strength influences the financial stability on SDGs. A stable financial system is solid and resistant to economic disturbances (Financial Service Authority, 2024). It can carry out intermediation functions, make payments, and spread risks well.

Information on financial stability in corporate reporting that prioritizes IR quality is the primary consideration in sustainable development. Financial services institutions must disclose activities influencing sustainable development outcomes (Pizzi et al., 2023). Ozili & Iorember, (2023) results show that financial stability positively affects SDG 3 and SDG 7 in countries whose banking systems have high capital buffers. This research implies that even though companies have not reported in the form of IR, companies are trying to meet the quality of IR in corporate reporting.

The quality of accounting information currently released by corporate reporting must be adequate when making decisions (A, 2015). Therefore, additional information about the SDGs is needed to detect sustainable development. The need for more information regarding sustainable development facing the company is one of the main areas for improvement in the accounting information disclosed by the company. Then, "Sustainable Finance to Support Sustainable Development Goals" to direct financial sector programs Sustainable finance is the solution to achieving SDGs (Financial Service Authority, 2015a).

Policymakers need to support SDG governance through SDG disclosures to ensure that financial service institutions support for the SDGs. Bank companies in Indonesia used the GRI (Global Reporting Initiative) as a reference (Dosinta, 2023; Qisthi & Fitri, 2020) for preparing sustainability reporting. Companies voluntarily implement sustainability practices to meet stakeholder expectations (Handajani, Akram, & Rifai 2021). Banking as a company in the financial sector is facing global pressure, which encourages banks to be more active in business sustainability through the economy, society, and environment (Handajani et al. 2021). Then, bank supervisory makes a positively contributes to a bank's financial performance (Handajani et al., 2024). The corporation's ability to accommodate large profits reflects the corporation's ability to distribute these profits according to its natural ecosystem (Cosma et al. 2020), because the existence of a company aimed to obtain income for the company and positive contribution to society (Tireksani & Djajadikerta 2016).

CONCLUSION

The research results show that bank age and financial stability moderated by IR quality positively and significantly affect SDGs. IR quality cannot moderate bank age, board of commissioners supervision, and liquidity risk on SDG disclosure. This research contributes to the literature on corporate legitimacy that considers bank age and financial stability moderated

by IR quality to support sustainable development. Companies that operate over a long period maintain legitimacy by fulfilling sustainable development.

Implementing the SDGs, as reflected in the SDG disclosures in corporate reporting, is a form of corporate legitimacy in supporting the SDGs. This research implies that corporate legitimacy in sustainable development will have a greater opportunity to improve corporate welfare. This research implies that even though companies have not reported in the form of IR, companies are trying to meet the quality of IR in corporate reporting.

This research uses codification on banking companies. It is hoped that future research can confirm the results directly through interviews at banking companies with a stakeholder approach. Then, this research recommends that companies focus on the seventeen goals according to their achievement to maximize the contribution of the SDGs.

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