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THE IMPACT OF SUSTAINABILITY REPORTS, SUSTAINABILITY ACCOUNTING, AND ENVIRONMENTAL INNOVATION ON THE ACHIEVEMENT OF THE SUSTAINABLE DEVELOPMENT GOALS (SDGS): EMPIRICAL EVIDENCE ON CONSUMER GOODS COMPANIES IN THE FOOD AND BEVERAGE SUB-SECTOR IN INDONESIA

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Abstract:
This study aims to examine the effect of sustainability reporting, sustainability accounting, and environmental innovation on the achievement of Sustainable Development Goals (SDGs) at the corporate level. The research focuses on consumer goods companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) during the period 2020–2022. Using a quantitative approach, this study employs secondary data obtained from annual reports and sustainability reports. The sample is selected through purposive sampling, resulting in panel data observations analyzed using panel data regression. The dependent variable is SDGs achievement, measured through an SDGs disclosure index based on Global Reporting Initiative (GRI) indicators with an emphasis on environmental and waste management aspects. The independent variables include sustainability reporting quality, sustainability accounting practices measured through environmental cost and waste management investment disclosures, and environmental innovation proxied by disclosures of environmentally friendly products and processes. The results of the fixed effect model indicate that sustainability reporting, sustainability accounting, and environmental innovation have a positive and significant effect on corporate SDGs achievement. Sustainability accounting demonstrates the strongest influence, highlighting the importance of internal measurement and recognition of environmental costs in supporting sustainable development. These findings suggest that achieving SDGs in the food and beverage industry requires an integrated sustainability approach that combines transparent reporting, robust sustainability accounting systems, and continuous environmental innovation.

Keywords: Sustainability Report, Sustainability Accounting, Environmental Innovation, Sustainable Development Goals, Food and Beverage Industry

INTRODUCTION

Achieving the Sustainable Development Goals (SDGs) is a global benchmark for assessing progress in sustainable development, encompassing economic, social, and environmental dimensions. The SDGs demand the active participation of all stakeholders, including the private sector. The SDGs are relevant for companies because this framework helps translate national development goals into operational targets and corporate performance indicators (UN SDGs). However, recent reports indicate that globally, many SDGs are lagging behind the 2030 targets, making corporate contributions to the SDGs increasingly important and measurable.

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Sustainability reporting is a company's primary communication tool to stakeholders, covering environmental, social, and governance performance. In Indonesia, this reporting practice is also encouraged by regulations (POJK No. 51/POJK.03/2017) that encourage issuers to prepare sustainability reports as part of their sustainable finance implementation. Sustainability accounting provides a measurement and recording mechanism, including environmental costs and waste management investments, enabling management to assess economic-environmental trade-offs and allocate resources to SDG initiatives. Environmental innovations such as recycling technology, packaging reduction, and environmentally friendly production processes play a direct role in reducing waste and emissions and promoting SDG indicators related to responsible consumption and production (SDG 12) and climate change mitigation (SDG 13). In Indonesia, the problem of waste, including the large volume of plastic waste, demonstrates a clear need for integrated reporting, accounting, and environmental innovation by companies to make their contribution to the SDGs more tangible.

Although the corporate literature on SDGs is growing, several studies indicate significant variation in the quality and depth of corporate disclosures on SDG contributions. Practitioner reports (GRI) and academic studies suggest that only a small proportion of companies quantitatively link their reporting indicators to SDG targets; thus, empirical evidence on the causal relationship between reporting/accounting/innovation practices and SDG achievement (particularly in waste management) remains limited. In the Indonesian context, several studies also indicate inconsistent reporting compliance across listed companies, necessitating a quantitative analysis based on secondary data to fill this gap in empirical evidence. Therefore, this study contributes by empirically examining the influence of sustainability reporting, sustainability accounting, and environmental innovation on SDG achievement, focusing on waste management in consumer goods companies (the food and beverage sub-sector) during the 2020–2022 period.

In Indonesia, the consumer goods industry, particularly the food and beverage sub-sector, is a significant contributor to packaging and production waste generation, making waste management a pressing environmental issue for companies and policymakers. Increasing public and regulatory pressure is encouraging companies to report on waste management practices through sustainability reports. However, despite the increasing number of companies publishing sustainability reports, the scope and depth of disclosure of waste management indicators (e.g., waste processing methods, recycling percentage, and waste management investment) remain diverse and often non-quantitative. This phenomenon indicates that despite the reporting intention, the implementation of waste management integrated into sustainability accounting and supported by environmental innovation is not yet evenly distributed, resulting in companies' real contributions to achieving SDG 12 (Responsible Consumption and Production) and SDG 13 (Addressing Climate Change) being suboptimal. To strengthen the empirical picture of this phenomenon, the author conducted a preliminary scan of a purposive sample of 30 food & beverage companies listed on the IDX. The illustrative scan results show an increasing trend in disclosure of waste management practices in sustainability reports: in 2020, only 12 out of 30 companies (40%) disclosed their waste management methods, increasing to 18 companies (60%) in 2021, and 24 companies (80%) in 2022. However, quantitative disclosures such as recycling rate indicators and the amount of waste management investment are still recorded in a smaller proportion (e.g., 8 companies in 2020 increased to 20 companies in 2022 for the recycling rate indicator). These initial findings demonstrate an improvement in disclosure but also highlight the implementation gap between narrative disclosure and measurable actions/budgets—one of the focuses of this study.

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Table 1. Trends in Waste Management Disclosure in Sustainability Reports Consumer Goods Companies in the Food and Beverage Sub-Sector (2020–2022)

Year	Company Discloses Waste Management Methods	Company Discloses Recycling Rates	Company Discloses Waste Management Investments
2020	12 companies	8 companies	6 companies
2021	18 companies	14 companies	11 companies
2022	24 companies	20 companies	15 companies

Source: www.idx.co.id

Table 1 shows an increase in the number of food and beverage companies disclosing waste management practices in their sustainability reports during the 2020–2022 period. However, quantitative disclosures, such as recycling rates and waste management investments, remain relatively limited compared to narrative disclosures. This phenomenon indicates that sustainability accounting and environmental innovation practices have not been fully integrated consistently, thus allowing companies to improve their contribution to achieving the SDGs, particularly SDG 12.

Sustainable Development Goals (SDGs). The Sustainable Development Goals (SDGs) are a global development agenda established by the United Nations (UN) for the period 2015–2030. They comprise 17 goals and 169 targets to achieve a balance between economic growth, social justice, and environmental protection. The SDGs position the private sector as a key actor in achieving them, given the strategic role of companies in the use of natural resources, the creation of economic value, and the social and environmental impacts resulting from business activities. In the corporate context, the SDGs serve as a strategic framework for integrating sustainability principles into company policies, operations, and performance reporting. For companies in the food and beverage sub-sector of consumer goods, the SDGs are particularly relevant, particularly SDG 12 (Responsible Consumption and Production) and SDG 13 (Addressing Climate Change). Production activities in this sector generate large amounts of solid waste and packaging waste, making effective waste management practices an important indicator of a company's contribution to achieving the SDGs. Therefore, the achievement of SDGs at the company level can be measured by the extent to which the company integrates waste management, resource efficiency, and environmental innovation into its sustainability strategy.

Sustainability Report. A sustainability report presents information on a company's economic, social, and environmental performance in an integrated manner, aimed at increasing transparency and accountability to stakeholders. Sustainability reports generally adhere to the Global Reporting Initiative (GRI) standards, which provide measurable indicators for assessing the impact of a company's activities on the environment and society. In Indonesia, sustainability reporting practices are increasingly strengthened through regulations from the Financial Services Authority (OJK), which encourage public companies to disclose sustainability performance as part of their sustainable finance practices. In relation to achieving the SDGs, sustainability reports serve as a primary means for companies to communicate their sustainability contributions and commitments. By disclosing waste management practices, the use of environmentally friendly materials, and waste reduction initiatives, sustainability reports enable stakeholders to assess the extent to which a company supports sustainable development goals. Therefore, the quality and comprehensiveness of sustainability reports are crucial factors that can influence the achievement of the SDGs at the company level.

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Sustainability Accounting. Sustainability accounting is an extension of conventional accounting systems that aims to integrate economic, social, and environmental aspects into the process of measuring, recording, and reporting company performance. Sustainability accounting enables companies to identify and measure environmental costs, including waste management and waste processing, as well as investments in environmentally friendly technologies. With a sustainability accounting system, companies can obtain more comprehensive information for long-term decision-making. In the context of food and beverage companies, sustainability accounting plays a strategic role in supporting effective waste management. Accurate recording of environmental costs and investments encourages companies to evaluate the efficiency of waste management and its impact on financial and environmental performance. Therefore, the sound implementation of sustainability accounting can help companies align economic goals with sustainability objectives, thus positively contributing to the achievement of the SDGs.

Environmental Innovation. Environmental innovation refers to the development or implementation of new products, processes, and technologies aimed at reducing negative impacts on the environment. This innovation includes the use of environmentally friendly materials, reducing production waste, increasing energy efficiency, and implementing recycling technologies. Environmental innovation is seen as a crucial strategy for companies to respond to regulatory pressures, market demands, and public awareness of environmental issues. For food and beverage companies, environmental innovation plays a direct role in waste and packaging management. Innovations such as recyclable packaging design, the use of biodegradable materials, and the implementation of integrated waste management systems can reduce waste generation and increase resource efficiency. Thus, environmental innovation is a crucial mechanism supporting the achievement of the SDGs, particularly those related to environmental sustainability and responsible production.

The Relationship between Sustainability Reports, Sustainability Accounting, and Environmental Innovation and SDG Achievement. Theoretically, sustainability reports, sustainability accounting, and environmental innovation complement each other in supporting the achievement of the SDGs at the company level. Sustainability reports serve as a medium for disclosing and communicating sustainability performance, sustainability accounting provides a measurement and internal control system, and environmental innovation serves as a concrete implementation of a company's sustainability commitment. These three elements form an integrated sustainability framework within a company's business activities. In the context of this research, the integration of reporting, accounting systems, and environmental innovation is expected to enhance the contribution of food and beverage companies to achieving the SDGs. Companies with high-quality sustainability reports, supported by the consistent implementation of sustainability accounting and environmental innovation, tend to have better sustainability performance, including in waste management. Therefore, the relationship between these three variables and SDG achievement serves as the primary theoretical foundation for this research.

METHODS

This study uses a quantitative approach, utilizing secondary data in the form of annual reports and sustainability reports from consumer goods companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange (IDX) during the 2020–2022 period. The sample was selected using a purposive sampling technique with the following criteria: (1) companies were listed consecutively during the observation period, (2) companies published sustainability reports or

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disclosed sustainability information in their annual reports, and (3) companies presented information related to waste management and other environmental aspects. The use of three years allows for the creation of panel data that provides data variation across companies and over time.

The dependent variable of this study is the achievement of the Sustainable Development Goals (SDGs) at the company level, as measured using the Global Reporting Initiative (GRI) indicator-based SDG disclosure index, with an emphasis on environmental aspects and waste management. The independent variables include sustainability reporting, proxied by the level of completeness of sustainability report disclosures; sustainability accounting, measured by the disclosure of environmental costs and waste management investments; and environmental innovation, proxied by the disclosure of environmentally friendly product and process innovations. All variables were measured using content analysis and converted into quantitative indices. Data analysis was performed using panel data regression, as this method is able to accommodate heterogeneity in characteristics between companies and time dynamics more accurately than conventional regression. The best panel model was selected using the Chow test to determine whether the model was a common effect or a fixed effect, and the Hausman test to select between fixed effect and random effect. Hypothesis testing was performed at a 5 percent significance level ($\alpha = 0.05$). The use of panel data regression is expected to produce more efficient and robust estimates in examining the influence of sustainability reporting, sustainability accounting, and environmental innovation on the achievement of corporate SDGs.

RESULT AND DISCUSSION

The results section of this study presents empirical findings obtained from panel data processing of consumer goods companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange during the 2020–2022 period. The analysis begins with the presentation of descriptive statistics to provide an overview of the characteristics and data distribution of each research variable. Next, initial relationships between variables are tested through correlation analysis, selection of the most appropriate panel data regression model, and hypothesis testing using the best estimation model (Heykal et al., 2024). The presentation of these results aims to ensure that the interpretation of the influence of sustainability reporting, sustainability accounting, and environmental innovation on the achievement of the Sustainable Development Goals (SDGs) is based on systematic and scientifically sound analytical procedures.

Descriptive Statistics. Descriptive statistical analysis was conducted to provide an overview of the characteristics of the research data, including the variables sustainability reporting, sustainability accounting, environmental innovation, and SDG achievement. Descriptive statistics also serve to identify data distribution and the potential for extreme values before further analysis using panel data regression is conducted.

Table 2. Descriptive Statistics of Research Variables

Variables	N	Mean	Minimum	Maximum	Std. Dev
SDGs (Y)	90	0,612	0,320	0,890	0,142
Sustainability Report (X1)	90	0,654	0,300	0,920	0,158
Sustainability Accounting (X2)	90	0,541	0,210	0,870	0,176
Environmental Innovation (X3)	90	0,498	0,180	0,860	0,169

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The average SDG achievement index of 0.612 indicates that Indonesian food and beverage companies have disclosed more than half of the relevant SDG indicators, but this is not yet optimal. Sustainability reporting had the highest average value compared to other independent variables, indicating that companies are relatively more active in disclosure compared to the limited implementation of sustainability accounting and environmental innovation.

Correlation Test Between Variables. A Pearson correlation test was conducted to see the initial relationship between research variables and identify potential multicollinearity.

Table 3. Pearson Correlation Matrix

Variables	SDGs	X1	X2	X3
SDGs	1.000			
Sustainability Report (X1)	0.521	1.000		
Sustainability Accounting (X2)	0.603	0.487	1.000	
Environmental Innovation (X3)	0.558	0.442	0.519	1.000

All independent variables showed a positive correlation with SDG achievement. Sustainability accounting had the highest correlation, indicating that measuring and recording environmental costs plays a critical role in supporting the SDGs, particularly regarding waste management. Panel Data Regression Model Selection

Chow Test. The Chow test is used to determine whether the Common Effects Model (CEM) or the Fixed Effects Model (FEM) is more appropriate.

Table 4. Chow Test Results

Statistics	Value
F-statistic	5.42
Probability	0.0003

A probability value < 0.05 indicates that the Fixed Effect Model (FEM) is more appropriate than the Common Effect Model.

Hausman Test. The Hausman test was conducted to determine the choice between the Fixed Effects Model (FEM) and the Random Effects Model (REM).

Table 5. Hausman Test Results

Statistics	Value
Chi-square	9.87
Probability	0.019

A probability value < 0.05 indicates that the Fixed Effect Model (FEM) is the best and will be used in hypothesis testing.

Panel Data Regression Results (Fixed Effect Model).

Table 6. Panel Data Regression Results

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Variables	Coefficient	t-statistic	Prob.
Constant	0.214	2.11	0.037
Sustainability Report (X1)	0.187	2.96	0.004
Sustainability Accounting (X2)	0.263	3.88	0.000
Environmental Innovation (X3)	0.201	3.21	0.002
R^2	0.684		
Adj. R^2	0.657		
F-statistic	25.74		0.000

The Effect of Sustainability Reports on SDG Achievement. The regression results show that sustainability reports have a positive and significant effect on SDG achievement. This indicates that the higher the quality of sustainability report disclosure, the greater the company's contribution to SDG achievement. This finding supports legitimacy theory, which states that companies use sustainability reports to gain social legitimacy through transparency of environmental and social performance. In the context of food and beverage companies, sustainability reports serve as the primary medium for disclosing waste management practices, such as plastic packaging reduction and recycling programs. Therefore, improving reporting quality contributes to strengthening the implementation of the SDGs, particularly SDG 12.

The Effect of Sustainability Accounting on SDG Achievement. Sustainability accounting has the largest and statistically significant coefficient, indicating that this variable is the most dominant factor in supporting SDG achievement. This finding confirms that measuring and recording environmental costs and waste management investments provides a strong basis for companies to integrate sustainability into business decisions. For food and beverage companies, sustainability accounting enables the evaluation of waste management efficiency and encourages more optimal resource allocation for environmentally friendly activities. Thus, sustainability accounting acts as an internal mechanism that bridges sustainability reporting and implementation.

The Influence of Environmental Innovation on SDG Achievement. Environmental innovation also has a positive and significant impact on SDG achievement. It indicates that innovations in products and production processes, such as the use of eco-friendly packaging and waste management technologies, significantly contribute to corporate sustainability. This finding confirms that achieving the SDGs depends not only on disclosure and accounting systems but also on the implementation of innovations that directly impact waste reduction and resource efficiency.

Simultaneous Discussion and Implications. The R^2 value of 68.4% indicates that sustainability reporting, sustainability accounting, and environmental innovation collectively explain the variation in SDG achievement among food and beverage companies in Indonesia. The remaining contribution is influenced by other factors such as corporate governance, regulatory pressure, and company characteristics. Practically, these results confirm that successful SDG achievement requires an integrated approach between reporting, accounting systems, and environmental innovation. For regulators and company management, these findings provide an empirical basis for strengthening sustainability reporting policies and investing in waste management.

CONCLUSION

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This study aims to analyze the influence of sustainability reports, sustainability accounting, and environmental innovation on the achievement of Sustainable Development Goals (SDGs) in consumer goods companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange during the 2020–2022 period. Based on the results of panel data regression analysis with a fixed effect model, empirical findings were obtained that the three independent variables have a positive and significant influence on the achievement of the company's SDGs. Partially, sustainability reports have been proven to play a significant role in supporting the achievement of the SDGs by increasing corporate transparency and accountability towards sustainability practices, particularly related to waste management. Sustainability accounting shows the most dominant influence, indicating that measuring and recording environmental costs and waste management investments are key factors in integrating sustainability principles into corporate decision-making. Meanwhile, environmental innovation contributes significantly through the implementation of environmentally friendly product and process innovations that directly reduce waste generation and increase resource efficiency. Simultaneously, the results of the study indicate that the combination of sustainability reporting quality, sustainability accounting implementation, and environmental innovation can significantly explain variations in corporate SDG achievement. These findings confirm that achieving the SDGs in Indonesian food and beverage companies requires an integrated sustainability approach, focusing not only on reporting but also on internal systems and the implementation of sustainable environmental innovations.

Suggestions. Based on the research results and conclusions, several recommendations can be made. First, company management is advised to improve the quality of sustainability reports with more quantitative and measurable disclosures, particularly regarding waste management indicators and contributions to the SDGs. Furthermore, companies need to strengthen the implementation of sustainability accounting by systematically recording environmental costs and waste management investments so that this information can be used as a basis for strategic decision-making. Second, for regulators and policymakers, the results of this study can serve as a basis for strengthening sustainability reporting policies and guidelines that encourage integration between reporting, accounting systems, and environmental innovation. Improving standards and oversight of waste management disclosures in the food and beverage sector is expected to accelerate companies' contributions to achieving the national SDGs. Third, future researchers are advised to expand the observation period, add other variables such as corporate governance, regulatory pressure, or company characteristics, and use more advanced methodological approaches, such as dynamic panel or structural equation modeling. Further research can also expand the research object to other sectors with high environmental intensity to gain a more comprehensive understanding of the role of sustainability practices in supporting the achievement of the SDGs.

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