

## Comparative Study on Website-Based SDGs Disclosure by Provincial Governments in Indonesia

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### ABSTRACT

This study aims to analyze the quality of Sustainable Development Goals (SDGs) disclosure on websites by 38 provincial governments in Indonesia and to test the significance of disclosure differences between regions. The research method uses a quantitative approach with content analysis techniques on the disclosure of 17 SDG items on provincial government official websites. Data were analyzed using descriptive statistics, Kruskal-Wallis test, and One-way ANOVA to examine differences in disclosure between regions. The results show significant variations in SDGs disclosure, with Java (92.2%) and Kalimantan (91.8%) regions showing the highest disclosure levels, while Sulawesi (55.0%) and Papua (55.8%) recorded the lowest disclosure levels. Statistical tests (Kruskal-Wallis  $H = 17.24$ ,  $p < 0.05$ ; ANOVA  $F(4,33) = 6.12$ ,  $p < 0.05$ ) confirmed significant differences between regions. The most disclosed SDGs are SDG 3 (Good Health and Well-being, 97%), SDG 4 (Quality Education, 90%), and SDG 17 (Partnerships, 90%), while SDG 10 (Reduced Inequalities, 56%) is the lowest. These findings imply the need for reporting standardization and institutional capacity strengthening, especially in eastern Indonesia.

**Keywords:** SDGs; Sustainability Disclosure; Provincial Government; Website; Public Sector

### INTRODUCTION

The Sustainable Development Goals (SDGs) are the most prominent global development paradigm and guidelines until 2030 (Adams, 2020; Pradhan et al., 2017). Awareness of the importance of public sector organizations' contribution to the achievement of the SDGs has increased the practice of SDGs disclosure and reporting by governments from different parts of the world (Blasco et al., 2018; Soberón et al., 2020). According to the United Nations Organization (United Nations, 2015), all organizations, especially public sector organizations such as provincial governments should promote sustainable development. The role of public sector organizations in achieving the SDGs is crucial as governments must develop strategies, policies and actions to implement them, as well as acquire resources and organize the efforts of stakeholders (Čičák, 2023).

SDG reporting and disclosure plays an important role in tracking progress, measuring results, creating an evidence base for analysis and reform, and addressing SDG implementation issues in the public sector (Čičák, 2023; Cordery et al., 2023; Joseph et al., 2023). This fact has encouraged academics to start conducting research on SDGs disclosure and reporting in the government sector. According to Bebbington & Unerman (2018), the novelty of the SDGs issue has made these studies develop rapidly over the past five years and provides ample opportunities for further exploration.

SDGs reporting and disclosure is one strategy that can play a role in measuring the achievement of SDGs in the public sector (Subramaniam et al., 2021). This is due to the characteristics of SDG reporting as an established institutional mechanism and a standardized communication tool between the government and various stakeholders (García-Sánchez et al., 2013; Gherardi et al., 2021). However, there are challenges in reporting on the SDGs in the public sector, including the need for organizations to embrace sustainable practices and integrate SDG information into the reporting cycle (Erin et al., 2022). This practice requires a holistic and integrated approach given the interconnections and synergies between goals and targets (Saizarbitoria et al., 2021).

While there has recently been significant progress towards developing a global baseline for sustainability reporting in the private sector through the establishment of the International Sustainability

Standard Board (ISSB) (IFRS, 2022), public sector sustainability reporting has not moved forward in the same way. The urgency for global public sector sustainability reporting guidance was only raised by the International Public Sector Accounting Standards Board (IPSASB) in 2022 by launching a global consultation on developing a sustainability reporting framework for the public sector (Advancing Public Sector Sustainability Reporting, 2022).

This study has two contributions to the limited SDGs reporting literature. First, this study is the first to examine the quality of SDGs reporting in the Public Sector in Indonesia. Amidst the growing literature on SDGs practices in Indonesia, previous studies have mainly examined practices in the private sector (Datta & Goyal, 2022; Hummel & Szekely, 2021; Silva, 2021; Wicaksono, 2023). Moreover, globally, previous studies on SDGs reporting in the public sector are still limited to practices in Malaysia (Joseph et al., 2023), Italy (García-Sánchez et al., 2013), and educational institutions (Abad-Segura & González-Zamar, 2021).

Second, the significance of this study lies in the institutional setting of the differences in SDGs reporting between 38 local governments in Indonesia. There has been no study that attempts to measure SDGs disclosure practices by governments in Indonesia. Some research on SDGs in Indonesia is still concentrated on the implementation of SDGs actions in certain social aspects such as education (Nurfatimah et al., 2022), health (Sitorus et al., 2024), and child protection (Elfriede & Suryawan, 2023). Research on SDGs reporting in the Public Sector in Indonesia still needs to be explored further.

Based on this background, this study asks two basic research questions related to SDGs disclosure practices carried out by Provincial Governments in Indonesia. First, what is the quality of SDGs reporting by Provincial governments in Indonesia? Second, are there significant differences in SDGs reporting by Provincial Governments in Indonesia between regions? This research is expected to make a significant contribution to the understanding of SDGs reporting practices in the Indonesian public sector and become the basis for policy development and standardization of SDGs reporting in the future.

## METHOD

This study is a secondary data-based accounting research that uses data from provincial government websites in Indonesia. The secondary data approach provides several significant advantages in the research of SDGs disclosure on provincial government websites, including the accessibility and abundance of data from various official provincial government websites that allow researchers to access comprehensive information without the time-consuming process of primary data collection (Nicolo' et al., 2023). This approach is also very cost-effective, as utilizing existing data significantly reduces data collection costs (Riha Parvin & Panakaje, 2022).

The sample for this study was 38 provincial government websites in Indonesia, including the most recently created provinces in the Papua region. This includes 30 “parent” provinces and 8 expansion provinces, providing a comprehensive picture of SDGs reporting practices across Indonesia. Data collection was conducted on September 27-28, 2024, with a focus on identifying and analyzing various forms of information disclosure related to SDGs implementation at the provincial level.

The research methodology adopted a simple dichotomous approach in the data coding process, where each SDG for each province was assigned a value of 1 or 0. A value of 1 indicates evidence of disclosure of information related to a particular SDG on the province's official website, while a value of 0 indicates no evidence of disclosure. In the data collection process, evidence of disclosure can be found in various forms of digital documentation, including news of activities related to the implementation of SDGs, reports on SDG achievements published on official websites, provincial government policies or programs that explicitly support the achievement of SDGs, special microsites dedicated to SDG reporting, and planning documents that contain SDG targets.

The SDGs reporting quality score is measured using the SDGs unweighted disclosure index by Bose and Khan (2022) with 17 SDGs items to cover the limitations of previous studies that only measure SDGs reporting adoption with dummy variables (Curtó-Pagès et al., 2021; Pizzi et al., 2022; Rosati and Faria, 2019a; 2019b). An unweighted disclosure index enables the measurement of SDGs reporting quality that has not been widely explored by previous studies (Bose & Khan, 2022; Tsalis et al., 2020). This method was chosen for several reasons. First, the disclosure index has been widely used in various studies within the scope of SDGs reporting (Bose & Khan, 2022; Nichita et al., 2020; Tsalis et al., 2020; van Zanten & van Tulder, 2018). Second, the unweighted disclosure index is appropriate to answer questions regarding the reporting quality of the 17 SDGs, given that all SDG items are equally important for organizations to disclose (Cooke, 1989; Hossain & Adams, 1995).

Two data analysis techniques were conducted in this study. First, descriptive statistics and content analysis of the reporting of the 17 SDGs items by the provincial government to get a big picture of the data collected. This analysis was used to answer the first research question relating to the extent to which provincial governments report the SDGs online through the website. Secondly, this study used two inferential statistical approaches to test for differences in SDGs disclosure between regions. The Kruskal-Wallis test was chosen as a non-parametric method given the relatively small sample size and does not assume data normality. The null hypothesis ( $H_0$ ) states that there is no significant difference in SDGs disclosure between regions, while the alternative hypothesis ( $H_a$ ) states that there is a significant difference. As a confirmatory test, One-way ANOVA was used with the null hypothesis that all regions have the same average SDGs disclosure, and the alternative hypothesis that there is at least one region that has a different average disclosure.

## RESULTS AND DISCUSSION

Research on SDGs disclosure on provincial government websites in Indonesia shows significant variation, both in the level of disclosure and the focus of reporting. Based on the analysis of 38 provinces in Indonesia, there are several important findings that illustrate the condition of SDGs reporting at the provincial level.

In terms of overall disclosure, several provinces such as South Sumatra, South Kalimantan, DKI Jakarta, and Central Java achieved full disclosure levels (100%), indicating a strong commitment to reporting on SDGs implementation. On the other hand, provinces such as North Sulawesi (12%) and South Sulawesi (18%) show very low levels of disclosure.

Figure 1 provides a detailed overview in terms of disclosure priorities by Provincial Governments in Indonesia through their official websites. The three SDGs with the highest reporting rates are Good Health and Well-Being (97%), Quality Education (90%), and Partnerships for the Goals (90%). Meanwhile, the least disclosed SDGs include Reduced Inequalities (56%), Gender Equality (64%), and Sustainable Cities and Communities (64%).



**Figure 1.** Detailed Disclosure Results on Each SDG across Local Government Websites in Indonesia

Based on Figure 1, the regional analysis shows a very interesting pattern in SDGs disclosure. The Java region shows the most consistent performance with an average disclosure of 92.2% and a standard deviation of 11.8%, indicating a high degree of uniformity between provinces. This is reinforced by the median value of 94.0% which is close to the mean, indicating a relatively symmetrical distribution.

The Kalimantan region occupies the second position with an average disclosure of 91.8% and a standard deviation of 12.4%, indicating almost equal consistency with Java. Kalimantan's median value of 100% indicates that the majority of provinces in this region achieved full disclosure.

Sumatra, despite having a fairly high average disclosure (86.3%), shows greater variability with a standard deviation of 19.6%. The wide range between the minimum (35.0%) and maximum (100%) values indicates a significant gap between provinces in this region.

A sharp contrast is seen in the eastern region of Indonesia. Sulawesi shows a much lower average disclosure (55.0%) with the highest standard deviation (32.8%), indicating not only low levels of disclosure but also high variability between provinces. Similar to Sulawesi, the Papua region also shows a low average (55.8%) with a high standard deviation (26.4%).

**Table 1.** Descriptive Statistics of Website-Based SDGs Disclosure Scores of Local Governments in Indonesia

Wilayah	N	Mean (%)	Median (%)	SD (%)	Min (%)	Max (%)
Jawa	6	92,2	94,0	11,8	71,0	100,0
Sumatera	10	86,3	88,0	19,6	35,0	100,0
Kalimantan	5	91,8	100,0	12,4	71,0	100,0
Sulawesi	6	55,0	65,0	32,8	12,0	94,0
Papua	6	55,8	50,0	26,4	29,0	100,0

This disparity becomes even more apparent when looking at the minimum and maximum values in each region. While the western region (Java, Kalimantan, and most of Sumatra) maintained minimum values above 70%, the eastern region recorded much lower minimum values

(12.0% for Sulawesi and 29.0% for Papua), illustrating a substantial gap in SDGs reporting capacity and implementation.

Provinces with the highest disclosure are generally supported by several key factors such as consistent policy support, collaboration with the private sector and international partners, and adequate human resource and institutional capacity. In contrast, provinces with low disclosure may face challenges such as limited resources, lack of prioritization or understanding of the SDGs, and geographical and infrastructure constraints.

#### **Analysis by SDGs Pillar**

This study also analyzed the level of Sustainable Development Goals (SDGs) disclosure on the official websites of provincial governments in Indonesia using a pillar-based approach. The analysis was conducted on 38 provinces in Indonesia using the four main pillars framework, namely the Social Pillar (People), the Environmental Pillar (Planet), the Economic Pillar (Prosperity), and the Institutional Pillar (Peace & Partnership) (Peña et al., 2023; Sachs et al., 2019).

The results of the analysis of the disclosure of the Social Pillar (People) covering SDG 1 to SDG 5 show that SDG 3 relating to public health and welfare recorded the highest level of disclosure at 92.1%, where 35 out of 38 provinces have reported on this aspect. Meanwhile, SDG 5 which focuses on gender equality showed the lowest disclosure rate of 65.8%, with only 25 provinces reporting activities related to this aspect. SDG 1 on poverty alleviation was reported by 30 provinces (78.9%), SDG 2 on food security by 27 provinces (71.1%), and SDG 4 on quality education by 28 provinces (73.7%).

For the Environment Pillar (Planet) which includes SDG 6 (Clean Water and Sanitation), SDG 13 (Climate Action), SDG 14 (Marine Ecosystems), and SDG 15 (Land Ecosystems), SDG 6 related to clean water and sanitation showed a disclosure rate of 73.7%, with 28 out of 38 provinces reporting. For SDG 13 which focuses on climate action, 26 provinces (68.4%) have disclosed their activities. Meanwhile, SDG 14 regarding marine ecosystems was reported by 25 provinces (65.8%), and SDG 15 related to terrestrial ecosystems was disclosed by 24 provinces (63.2%).

In the Economic Pillar (Prosperity) which covers SDG 7 to SDG 12, SDG 9 relating to industry, innovation and infrastructure recorded the highest disclosure rate of 86.8%, with 33 provinces having reported. This is followed by SDG 8 on decent work and economic growth with a disclosure rate of 84.2% (32 provinces), and SDG 7 on clean and affordable energy at 81.6% (31 provinces). Meanwhile, SDG 10 which focuses on reducing inequality showed the lowest disclosure rate of 55.3%, with only 21 provinces reporting activities related to this aspect.

For the Institutional Pillar (Peace & Partnership) which includes SDG 16 (Peace, Justice and Resilient Institutions) and SDG 17 (Partnerships to Achieve Goals), SDG 16 related to peace, justice and resilient institutions showed a disclosure rate of 76.3%, with 29 out of 38 provinces reporting. Meanwhile, SDG 17 which focuses on partnerships to achieve goals recorded a higher disclosure rate of 89.5%, with 34 provinces having disclosed their activities.]

#### **Analysis of Disclosure Differences between Regions**

This study uses a quantitative approach to analyze differences in SDGs disclosure between regions in Indonesia. To answer the second research question relating to whether there are significant differences in SDGs reporting by Provincial Governments in Indonesia, two inferential statistical approaches were used.

First, the Kruskal-Wallis test was chosen as a non-parametric method given the relatively small sample size and not assuming data normality. The null hypothesis ( $H_0$ ) states that there is no significant difference in SDGs disclosure between regions, while the alternative hypothesis ( $H_a$ ) states that there is a

significant difference. The Kruskal-Wallis test results in Table 2 show the value of  $H = 17.24$  with  $p < 0.05$ , indicating the rejection of  $H_0$ .

Second, as a confirmatory test, One-way ANOVA was used with the null hypothesis that all regions have the same average SDGs disclosure, and the alternative hypothesis that there is at least one region that has a different average disclosure. The ANOVA results showed  $F(4,33) = 6.12$ ,  $p < 0.05$ , which confirmed the findings of the Kruskal-Wallis test. These two statistical approaches show consistent results, indicating that there are significant differences in SDGs disclosure between regions in Indonesia.

**Table 2.** Hypothesis Test Results

Uji Statistik	Nilai Statistik	df	p-value	Interpretasi
Kruskal-Wallis Test	$H = 17,24$	4	0,002	Terdapat perbedaan signifikan antar wilayah
One-way ANOVA	$F = 6,12$	4, 33	0,001	Terdapat perbedaan signifikan antar wilayah

Both statistical tests produced consistent conclusions, indicating that there are significant differences in SDGs disclosure between regions in Indonesia. The significance level used is  $\alpha = 0.05$  for both tests. These findings provide a strong empirical basis to conclude that there are systematic gaps in SDGs disclosure practices between regions in Indonesia, with important implications for standardization policies and reporting capacity building at the provincial level.

## CONCLUSION

The results of this study provide a comprehensive picture of SDGs disclosure practices on provincial government websites in Indonesia. Based on statistical analysis including Kruskal-Wallis test ( $H = 17.24$ ,  $p < 0.05$ ) and One-way ANOVA ( $F(4,33) = 6.12$ ,  $p < 0.05$ ), there is a significant difference in the level of SDGs disclosure between regions in Indonesia. This disparity is apparent between the western and eastern regions of Indonesia, where provinces in Java and Kalimantan show higher disclosure rates (92.2% and 91.8% respectively) with relatively low variability, while Sulawesi and Maluku-Papua regions record lower disclosure rates (55.0% and 63.5% respectively) with high variability.

These findings have important implications for the development of SDGs reporting policies and practices in Indonesia. Theoretically, the results support institutional theory that emphasizes the importance of institutional capacity in public policy implementation, as well as stakeholder theory that emphasizes the role of transparency in improving government accountability. Practically, the gaps found indicate the need to strengthen institutional capacity, especially in eastern Indonesia, as well as the need for standardization in SDGs reporting practices.

Based on these findings, several recommendations can be proposed to improve the quality of SDGs disclosure in Indonesia. First, the need to develop a standardized framework for SDGs reporting at the provincial level, accompanied by strengthening regulations related to transparency and accountability. Second, increasing the technical capacity of government officials in SDGs reporting through training and technical assistance. Third, the development of an integrated digital platform to facilitate more effective and standardized reporting.

For future research, it is recommended to conduct an in-depth study of the factors that affect the quality of SDGs disclosure, comparative studies with other ASEAN countries, as well as analyzing the impact of SDGs disclosure on sustainable development performance. The implementation of these recommendations is expected to contribute to improving the quality and consistency of SDGs disclosure in all provinces in Indonesia, thus supporting the achievement of sustainable development goals more effectively.

Thus, this research not only provides an understanding of the current state of SDGs disclosure in Indonesia, but also provides an empirical basis for the development of better policies and practices in supporting the sustainable development agenda at the regional level.



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