

The Impact Of Covid-19 On Csr Disclosure Of Coal Mining Companies Listed On Idx High Dividend 20

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ABSTRACT

This study aims to determine the impact of COVID-19 on CSR disclosure of companies with the coal mining business sector listed on the IDX High Dividend 20. The reference for CSR disclosure in this study is the GRI 403 standard, which examines occupational safety and health included in the sustainability report with a sample of three companies including ADRO, ITMG, and PTBA. One of the results of this study concludes that all companies have disclosed their CSR activities properly. From the results of the analysis reflected in the ten aspects of GRI 403, ITMG is a company that discloses all existing aspects in both 2019 and 2020. In 2019, PTBA disclosed nine aspects, and ADRO disclosed eight aspects of disclosure. Whereas in 2020, PTBA and ADRO disclosed nine aspects of disclosure. So that COVID-19 does not have a negative impact on companies to disclose their CSR activities. All companies have contributed through the CSR program to overcome the Covid-19 outbreak in Indonesia.

Keywords: corporate social responsibility, covid-19, csr disclosure

INTRODUCTION

In recent years, the public and the business community have increasingly highlighted Corporate Social Responsibility (CSR). Not only aiming to generate profits, companies are required to care about the welfare of the surrounding community and be actively involved in maintaining a sustainable environment. Companies often over-utilise natural resources (SDA) which results in the disruption of ecosystems. Disrupted ecosystems are caused by damage to nature, which in turn will also have an impact on human life. Companies tend to focus on their responsibility to stakeholders such as creditors and investors, but neglect their responsibility to the environment and communities around the company. This causes many conflicts that affect the company's operational activities (Ersyafdi & Irianti, 2022). In order not to damage the image and cause losses in the future, the company must take further action to overcome these problems. The company's operational activities related to using natural resources, either directly or indirectly, will have an effect on the surrounding environment, in the form of environmental pollution, labour regulations, and problems regarding the products produced.

Poor quality and safety of products, deforestation, over-utilisation of natural resources, increase in human population and waste and misuse of investment are some examples of cases that occur in Indonesia. Many companies tend to ignore social responsibility, for example the case that occurs in companies with the cigarette industry business field. Cigarettes have a considerable impact on human health for both active and passive smokers. The tobacco industry also seems indifferent to its consumers, especially those who are underage. Instead of the cigarette industry carrying out its responsibility to prevent underage consumers from smoking, they are the target of its marketing (Kurniawati & Lestari, 2020). Another example is the 2014 environmental tragedy that occurred in Kalimantan. The results of data obtained by Greenpeace Indonesia were 45% of the approximately 3,000 kilometres of river length in Kalimantan had the potential to be damaged. This is due to the waste of coal mining companies and other findings are found leaks / discharges in 18 out of 29 samples of storage ponds and former mining pits that flow directly into the surrounding environment (Kurniawati & Lestari, 2020).

From the example of the case above, it provides evidence that social responsibility cannot be underestimated, especially if the company's operational activities have a tremendous effect on nature and the surrounding community. The form of social responsibility that companies can do includes conducting prevention programmes and can also be in the form of support or others that show the company's responsibility for what it does. The results of these social responsibility activities will be listed in the annual report and sustainability report published on the website of each company and the Indonesia Stock Exchange (IDX). Disclosure of corporate responsibility is important to be implemented. This is intended to at least minimise the chances of various unwanted things happening and also have a negative effect on the company, such as decreased worker performance or opposition from the surrounding community due to the destruction of the company's image. The disclosure of social responsibility is a tangible action of the company's attention and concern for employees, the environment and the surrounding community that ultimately, the main goal of the company can be achieved, namely generating maximum profit or profit, and the company's image can be improved through CSR disclosure. Several studies related to how CSR is

reported when the economy is stable have been conducted and have proven various theories underlying CSR reporting such as stakeholder theory and legitimacy theory (Nawang Sari et al, 2021).

There are several studies that discuss CSR reporting during the economic crisis. The study of Mia & Mamun (2011) stated that there was an increase in CSR disclosure, especially in the category of human resources (HR) in companies in Australia. This increase can be indicated that during the financial crisis, companies tend to pay attention to aspects of human resources that focus on occupational health and safety. Then a study conducted by Arevalo & Aravind (2010) concluded that large companies in the United States have the view that CSR is an instrument that can be used to control the crisis so that companies tend to be more extensive in disclosing CSR activities in crisis conditions. Another study conducted by Haji & Ghazali (2012) concluded that during the financial crisis, there was an increase in voluntary disclosure, especially CSR reporting items in companies in Malaysia. This is because companies want to get a crisis situation/momentum so that there is an increase in legitimacy and influence public perceptions (Nawang Sari et al, 2021). Then what about the crisis caused by COVID-19. One of the crises that occurred in the world is the COVID-19 pandemic. This pandemic has had a tremendous effect on the world and Indonesia. Not only does it affect the health sector but also the economy (Fauziyyah & Ersyafdi, 2021). COVID-19 has caused the economy to grow slowly and increased unemployment so that people are more careful in using their money (Ersyafdi, 2022). It also has an impact on the shift in financial behaviour of people who tend to reduce consumption and decrease financial investment (Fauziyyah & Ersyafdi, 2021). Apart from having an effect on health and the economy, COVID-19 has also had a tremendous effect on various professions and ways of working, one of which is that auditors have become difficult to carry out their work due to limited access and must adjust everything from evidence collection, audit procedures to assessing the risk of client business continuity (Ersyafdi & Fauziyyah, 2022).

Several previous studies have stated that COVID-19 has an impact on CSR disclosure in companies. The results of Victorie & Davianti's study (2022) show that the majority of companies in the health and pharmaceutical industry during the COVID-19 pandemic have disclosed in detail the CSR activities they carry out. Then, a study conducted by Novianty & Edryani (2021) explains that the COVID-19 pandemic has a major role in pharmaceutical sector companies to disclose social responsibility. Likewise, Apriliani & Cheisviyanny's study (2023) found an increase in the number of disclosures and an increase in the quality of CSR disclosures during the COVID-19 pandemic. However, a study conducted by Nawang Sari et al (2021) revealed that there were differences before and during the COVID-19 pandemic on CSR disclosure where there was a decrease in CSR disclosure during the pandemic compared to before the COVID-19 pandemic. In line with the study of Cahyaningsih & Septyaweni (2022) which states that the CSR disclosure awareness of manufacturing companies fluctuates from 2017 to 2020 and the lowest CSR disclosure awareness occurred in 2020 due to the COVID-19 pandemic. Therefore, the study aims to see how the impact of COVID-19 on CSR disclosure by observing companies engaged in the coal mining business listed on the IDX High Dividend 20. The selection of companies in the coal mining business is based on the previously explained phenomenon that coal mining has a major environmental and social impact. The selection of

companies listed on the IDX High Dividend 20 is because this index is measured based on the price performance of 20 stocks that have a high dividend yield and for the last three years have provided cash dividends. This is to see if companies with high dividends also pay attention to their CSR activities. And this is also a novelty of the study. It is hoped that this study can contribute to describing the condition of CSR disclosure before and during the COVID-19 pandemic based on the facts that will be described in the results and discussion.

THEORY STUDIES

Stakeholder Theory

Noviarty & Edryani (2021) explain that stakeholder theory is a theory of business ethics and organisational management that examines values as well as morals in managing an organisation. In stakeholder theory, companies must provide benefits to all stakeholders, namely government agencies, workers, financiers, consumers, trade unions, suppliers, creditors, communities and other parties, not only for their own interests or in favour of one stakeholder. All stakeholders have the same right to understand the company's condition. So that in obtaining information, no stakeholder is more important than the others because the support provided by stakeholders greatly affects the existence of a company. During a pandemic, companies are expected to be more responsive to the conditions that occur in society. By increasing Social Responsibility (CSR) is one of the actions that can be taken by companies (Noviarty & Edryani, 2021).

Legitimacy Theory

It is explained in legitimacy theory that companies must have sensitivity so that a sense of responsibility to the environment is formed. Legitimacy theory companies carry out voluntary disclosure of information when they are not forced by law. This is the basis for the statement that the social contract arises from the exchange between the community and the company which is needed to facilitate the company's activities. In Victorie & Davianti (2022) it is explained that harmony will always be created by the company between company values including social norms in the work environment, so this is in line with legitimacy theory. Legitimacy occurs when the company's value system is in line with the value system of the wider community. Legitimacy theory explains that companies voluntarily disclose their activities when management considers that such actions follow society's expectations (Cahyaningsih & Septyaweni, 2022).

Corporate Social Responsibility Disclosure

Kurniawato & Rahayu (2020) said that corporate social responsibility disclosure activities have several titles that are often used including corporate social disclosure, corporate social reporting, or social disclouser. CSR reports are an inseparable element in the annual report and will be accounted for at the General Meeting of Shareholders. This disclosure aims to be an important medium in providing information on social and environmental responsibility in order to achieve the objectives of financial reporting and a means of communication with stakeholders regarding the effect of social and environmental responsibility which has an impact on the added value of the contribution of the community around the company. The current COVID-19

pandemic has forced companies to adapt to an uncertain situation, which has an impact on the implementation of CSR for some companies (Cahyaningsih & Septyaweni, 2022). Most companies have had to recalculate all forms of CSR programmes as the pandemic has affected the wider target of CSR recipients and the financial condition of the company itself. So that the company's role in resolving its social responsibility to society is increasingly complicated, requiring extra efforts to fulfil and implement CSR activities.

Global Reporting Initiative Standards

The Global Reporting Initiative (GRI) is a standard provider institution that forms the basis for the sustainable development report framework and becomes the benchmark for sustainability reports that have been used as a reference by various stakeholders and many companies in all countries (Kurniawati & Rahayu, 2020). The GRI standard is a public reporting standard used by companies from all locations, fields of business and size / scale that result from operational activities that have an impact on the environment, social and economy. GRI-based sustainability reports make a positive or negative contribution to sustainability growth because each company presents a summary of material issues and their impacts and how the company manages these impacts by preparing a sustainability report in accordance with GRI standards (Kurniawati & Rahayu, 2020). Standards in GRI 2016: 101 is the foundation of 2016, there are two principles of GRI standard reporting, namely the definition of report content and the definition of report quality. Then the standards are separated into three types, namely GRI 200 regarding economic issues, GRI 300 regarding environmental issues and GRI 400 regarding social issues (Matitaputty & Davianti, 2020). The focus of this study is the disclosure of GRI 403: Occupational safety and health. The following are the aspects that companies must comply with regarding GRI 403:

Table 1. Aspects of Disclosure in GRI 403

No.	Aspek Pengungkapan
1.	Sistem manajemen keselamatan dan kesehatan
2.	Upaya organisasi dalam mengidentifikasi bahaya, menilai risiko, serta menyelidiki insiden yang terjadi terkait pekerjaan
3.	Pelayanan kesehatan, obat-obatan yang disediakan organisasi
4.	Upaya organisasi untuk melibatkan pekerja dalam menasehati dan mengkomunikasikan terkait keselamatan dan kesehatan kerja
5.	Upaya organisasi untuk pelatihan kepada pekerja tentang keselamatan dan kesehatan kerja
6.	Upaya organisasi dalam meningkatkan kualitas kesehatan karyawan
7.	Upaya organisasi untuk mencegah dan mengurangi risiko yang dapat timbul dari keselamatan dan kesehatan kerja terkait bisnis
8.	Pekerja yang terlibat dalam sistem manajemen keselamatan dan kesehatan kerja
9.	Informasi tentang kecelakaan kerja yang terjadi di organisasi
10.	Informasi terkait penyakit akibat kerja karyawan

Source: Victorie & Davianti, 2022

RESEARCH METHODS

This study was conducted on companies that have the main line of business, namely coal mining in Indonesia which are listed consecutively in the IDX High Dividend 20 from 2019-2020. From these criteria, three sample companies were selected, namely PT Adaro Energy Tbk (ADRO), PT Bukit Asam Tbk (PTBA) and PT Indo Tambangraya Megah Tbk (ITMG). The data used are annual reports published in 2019-2020, when the pandemic took place

in Indonesia. Related literature and scientific articles are also used as study data. In this study, the reference used is GRI 403 with 10 points related to disclosure aspects including health, environment, medicine, risk mitigation, training, accidents, workers, diseases, health quality, prevention (Victorie & Davianti, 2022).

Descriptive qualitative is an analytical technique used in this study that focuses on observations in the hope of creating an assessment of the phenomena that occur. Nurmalasari & Erdiantoro (2020) revealed that descriptive qualitative is a term in qualitative that is used in a study that is descriptive in nature and in answering study questions that begin with a process or event then drawn to a generalisation.

RESULTS AND DISCUSSION

The following is a table containing data on CSR disclosure aspects based on the GRI 403 standard, which is the result of identifying ten keywords from the three companies observed:

Table 2. Keyword Identification Results

No	Kata Kunci	ADRO		ITMG		PTBA	
		2019	2020	2019	2020	2019	2020
1.	Kesehatan	√	√	√	√	√	√
2.	Lingkungan	√	√	√	√	√	√
3.	Obat	×	√	√	√	√	√
4.	Mitigasi Risiko	√	√	√	√	√	√
5.	Pelatihan	√	√	√	√	√	√
6.	Kecelakaan	√	√	√	√	√	√
7.	Pekerja	√	√	√	√	√	√
8.	Penyakit	√	√	√	√	√	√
9.	Kualitas Kesehatan	×	×	√	√	×	×
10.	Pencegahan	√	√	√	√	√	√

Source: Processed Data, 2022

Health

According to Victorie & Davianti (2022), what is meant by health in this keyword is a description of the company's commitment to employee health. Based on the analysis results for the first keyword, health, all companies have disclosed their CSR activities for this keyword in 2019 and 2020. ADRO revealed that its occupational health management includes comprehensive activities in the form of rehabilitative, curative, preventive and promotive efforts. To fulfil this aspect, several programmes are carried out such as: a) Occupational health checks (initial, periodic, special and final), b) Occupational health data recording c) Management of mine workers who work in high risk places, d) Fatigue management, e) First aid in accidents, f) Occupational health services, g) Every worker is registered with BP Jamsostek and BPJS Kesehatan. ADRO also develops and establishes Occupational Health and Safety and Environmental Committees with representatives from labour, operations and OHS organisations. Some of ADRO's subsidiaries also have ISO 45001:2018 certification. ITMG has complied with the Minister of Manpower Regulation No.04 of 1987 concerning Occupational Safety and

Health Advisory Committee in the framework of occupational safety and health policy and is ISO 45001:2018 certified. ITMG has an Occupational Safety & Health Advisory Committee and the company also routinely checks the health of workers, to ensure pre-employment fitness and health of physical conditions and conducts health promotion in the form of health info via email for handling and preventing complaints. Then, PTBA established the K3L Department and K3 Committee or Occupational Safety and Health Advisory Committee (P2K3) and has been certified ISO 45001: 2018 which is implemented into the K3 Guidelines. PTBA also organises health-themed training and provides health protection facilities. The conclusion on this keyword is that the company has committed to pay attention to the health of workers which can be seen from the certification of the entire company to ISO 45001: 2018 which is the latest version of occupational safety and health management standard.

Environment

According to Victorie & Davianti (2022), the results of the analysis of environmental keywords in the world of work are very fundamental to the safety and comfort of workers because job satisfaction guarantees are created from the support of the work environment which is one of the keys to the company's success. Based on the analysis results for the second keyword, environment, all companies have disclosed their CSR activities related to this keyword in 2019 and 2020. PTBA has a unit that functions to monitor the work environment, namely the KP&K3L UPTE Work Unit. This unit has carried out various programmes and series of tests such as arm vibration, body, quartz content, asbestos dust, PDS dust, working weather/working climate, ultra violet, temperature and humidity, ergonomics, lighting intensity and sanitation measurements of the work environment and has been certified ISO 14001: 2015. In 2020, a spread prevention protocol has been developed, socialised and implemented by PTBA in the work environment, family and work partners and various other efforts have been made, one of which is sweeping regarding 3M compliance (Wearing Masks, Washing Hands, and Maintaining Distance) in front of mine entrances and office areas. To create a good working environment, ADRO established Industrial Hygiene and Occupational Health which has the task of managing occupational health and safety as well as identifying, minimising and eliminating hazards and risks with four aspects of industrial hygiene including control, evaluation, recognition and anticipation focusing on the environment and work equipment, as well as the four pillars of occupational safety namely rehabilitative, curative, promotive and preventive focusing on the human side. The programme includes measuring ergonomics, psychosocial, biological, physical, chemical, sanitary hygiene and Indoor Air Quality factors. In 2020, ADRO implemented the "Crisis Management Plan for Contagious Disease Outbreak" scheme, even before COVID-19 broke out in Indonesia. Furthermore, ITMG also conducts regular monitoring and control of exposure to gas, light, dust, noise and adequate sanitation facilities in the work environment. These functions are conducted by P2K3 and has been certified to ISO 14001:2015. In 2020, ITMG implemented a rotation system and in all lines strictly implemented health protocols and restricted mobility. The health protocols implemented are guided by regulations issued by the Government. For example, every worker who will enter the site is provided with a COVID-19 screening test, namely PCR or rapid test. If the test results from the worker show positive or reactive, then the next step is the 3T protocol (Tracing, Testing and Treatment) by conducting self-isolation at a referral hospital, home, or isolation facility on site. The conclusion on this keyword is that all companies have committed to realising a work environment that is not only comfortable but also safe. This can be illustrated that all companies have ISO 14001: 2015

certification as a standard of good environmental management in the Company. Also, when the COVID-19 pandemic hit, all companies made every effort to prevent and handle it.

Medicine

Based on the analysis results for the third keyword, namely medicine, ITMG and PTBA have disclosed their CSR activities related to this keyword in 2019 and 2020. However, the keyword is only present in ADRO's 2020 sustainability report. This keyword refers to whether the company provides health services and medicines. In the 2019 sustainability report, PTBA has RS Bukit Asam which is tasked with taking care of all matters related to workers' health including checking workers' health and providing treatment to workers and their families. For 2020, the keyword medicine increased information about social assistance in the face of the COVID-19 outbreak which focused on workers and communities adjacent to operational activities. PTBA distributed various types of health equipment such as medicines, health facilities and personal protective equipment. Then ITMG in 2019 said that it had collaborated with various hospitals in Jakarta and Kalimantan, and the availability of medical facilities in three health posts, five on-site clinics. In addition, ITMG provided logistical assistance for victims of landslides and floods in Bontang, Samarinda and Bengkulu in the form of blankets, baby equipment, staple foods, medicines and other assistance. As for 2020, the keywords are in things that are for handling COVID-19, namely assistance with medicines and medical needs through CSR. Although the keyword medicine was not found in ADRO's 2019 sustainability report, it was revealed that there is a clinic with a specialist doctor at the work site that can be utilised by workers and their families. As for 2020, there are these keywords which aim for COVID-19 prevention and control programmes. The form of the programme includes the provision of logistics, medicines, online consultation with doctors through the Adaro Medical Hotline platform, PCR examination, preparation of close contact history tracking protocols and COVID-19 risk assessment with the K-Health Application. The conclusion of this third keyword is that all companies have provided health services and keywords for drugs that have emerged in 2020, all focusing on handling COVID-19.

Risk Mitigation

Based on the analysis of the fourth keyword, risk mitigation, all companies have disclosed their CSR activities related to this keyword in 2019 and 2020. PTBA has conducted a risk assessment based on brainstorming with experts, field observations, and review of several documents. Proposed risk mitigation is based on the results of risk identification analysed from various kinds of risk events that may occur and crucial. PTBA also has Risk Management Guidelines that are guided by the provisions of ISO 3100: 2018 Risk Management- Principle and Guidelines by establishing five risk categories, namely reputational risk, legal risk, operational risk and strategic risk. PTBA has explained in detail in its sustainability report both in 2019 and 2020 regarding the risk mitigation carried out from the risk management cycle to describe the event and its mitigation plan. ADRO in its sustainability report also said that the identification of OHS risks is carried out with consideration of all activities in the workplace such as routine, non-routine, emergency and activities for all people who have access to the work site (including visitors

and contractors), as well as equipment, installations, infrastructure and facilities in the work area. Furthermore, BowTie risk analysis is carried out for each OHS hazard that has the potential for serious injury and even fatal accidents. The Bow Tie concept is to organise the company in determining risk control with the main focus on seeking preventive action for risk incidents and mitigating the seriousness of risks if incidents occur. ADRO has also explained in detail about the mitigation carried out to respond to the impact of emerging risks. In the sustainability report, ITMG always evaluates HSE through inspections conducted by the HSEC Department in each subsidiary, quality assurance audits by the head office on HSE aspects and external inspections by certified institutions. ITMG has also mapped the various jobs and their risks to workers' health and safety. In the report, ITMG has also developed risk mitigation in the HSE management system and stipulated in the Collective Labour Agreement to manage the risk.

Training

The keyword training refers to the disclosure of training related to occupational safety and health aspects provided by the company to employees. Based on the analysis results for the fifth keyword, training, all companies have disclosed their CSR activities related to this keyword consistently in 2019 and 2020. PTBA said that it has a yearly guideline to carry out training programmes to improve worker competence, meet the needs of equipment feasibility and certification/profession demands, namely Training Need Analysis (TNA). However, PTBA did not convey in detail how many average training hours per employee in 2019 and 2020. Internally, training related to OHS is carried out by PTBA's training centre. ADRO said that the average training hours per employee in 2019 was 44 hours and 33 hours in 2020, with the types of training in accordance with the company's business fields including technical training and also leadership such as mine supervisor certification and other OHS certifications. Meanwhile, ITMG said that the average training hours per employee is 16 hours in 2019 and 8 hours in 2020 with skills training, technical, non-technical and certification with the theme of OHS which aims to improve workers' competence in the application of OHS. The conclusion on keywords is that some companies have decreased average training hours. Training on the impact of COVID-19 on business and occupational health and safety is carried out by companies.

Accident

The keyword accident means whether the company provides information about work accidents that occur in the company. Based on the analysis results for the sixth keyword, namely accidents, all companies have disclosed their CSR activities related to this keyword consistently in 2019 and 2020. ITMG reported the level of work accidents in 2019 occurred 11 times and 2020 occurred 4 times and the frequency rate (FR) in 2019 was 0.19 and in 2020 was 0.08. PTBA recorded 3 work accidents in 2019 and 4 times in 2020 with an FR in 2019 of 0.00018 and 0.0483 for 2020. Meanwhile, ADRO does not disclose the level of work accidents but only reports in the form of FR, which is 0.06 for 2019 and 2020. ADRO said that the most significant contributor to work accident incidents in 2019 was related to mobile facilities. This is caused by fatigue or unfit conditions when carrying out tasks while it is found that the hazards of operating mobile equipment are the highest contributor to incidents

occurring in 2020. The conclusion on keywords is that all companies informed about work accidents in 2019 and 2020 but only ADRO provided detailed information about work accidents that occurred. However, all companies are committed to realising zero accident rates with various efforts and programmes required.

Workers

The meaning of the keyword workers is whether the company involves its workers in trade unions and other activities so that the company's programme is useful for occupational safety and health (Victorie & Davianti, 2022). Based on the analysis results for the seventh keyword, workers, all companies have disclosed their CSR activities related to this keyword consistently in 2019 and 2020. All companies revealed that they have involved their employees in various systems to support occupational safety and health. PTBA has a PT Bukit Asam Tbk Employee Union that has been registered with the labour agency. ADRO has four unions and ITMG has seven unions as well as specialised communication forums between management and workers. Through this union, the company is expected to maintain harmonious industrial relations with workers. Then related to K3, PTBA has P2K3 for the PTBA Tanjung Enim Mining Unit (UPTE) level, which consists of worker representatives as well as management in each UPTE work unit. ADRO also established and developed the Occupational Safety and Health and Environment Committee, which consists of representatives from workers' organisations, operations and OHS. ITMG also provides information that the company at the management level has an OHS Committee in the form of P2K3 whose membership comes from worker representatives and is headed by the Head of Mine Engineering. The conclusion on this keyword is that all companies involve their workers in the occupational safety and health management system and there is a trade union that is a liaison between management and workers in order to create a good relationship.

Disease

The meaning of disease is the risk of developing a disease caused by the work that the worker is engaged in. Based on the analysis of the eighth keyword, disease, all companies have disclosed their CSR activities related to this keyword in 2019 and 2020. In the sustainability reports of the three companies observed, they have disclosed information about dangerous diseases or accident risks related to the work of workers. Various actions are taken by the company such as conducting mapping by considering the characteristics, scale and risks in a series of work processes in the company. Based on this mapping, the company can decide on certain policies so that workers who work in the location or work unit do not suffer from occupational diseases or accidents. All companies also said that there were no workers or parties whose work and/or workplace suffered from occupational diseases. However, all companies also did not disclose the details of what types of illnesses workers would experience. ITMG only said that according to the results of examinations at the on-site clinic and medical check-ups, many workers were identified as suffering from endemic diseases such as dyspepsia and acute respiratory infections (ARI). This conclusion is in line with Victorie & Davianti's study (2022) that every company provides information related to diseases, but no one details what kind of diseases affect every worker in the

company environment and the company takes precautions related to occupational diseases.

Health Quality

Based on the analysis results for the ninth keyword, namely health quality, only ITMG disclosed its CSR activities related to this keyword in 2019 and 2020. Whereas in PTBA and ADRO's sustainability reports in 2019 and 2020, none were found. ITMG focuses on this keyword with activities related to the surrounding community. To improve the health quality of the community, ITMG conducts training for nurses and midwives to develop skills in handling births, provides support for facilities for certification of community health centres and training to improve the skills of posyandu cadres as well as elderly, child and maternal health services. In addition, providing proper sanitation and water supply is one of ITMG's flagship programmes with the intention of improving health quality by providing clean water management facilities.

Prevention

Based on the analysis results for the tenth keyword, prevention, all companies have disclosed their CSR activities related to this keyword in 2019 and 2020. The prevention keyword in ADRO focuses more on preventive actions and programmes related to the risk of accidents, occupational diseases, OHS incidents, corruption and fraud and COVID-19 which are specifically listed in 2020. ADRO also takes a preventive approach or principle by establishing a Crisis Management Team which has the objective of ensuring that all business units are well-prepared to meet crisis conditions that have a catastrophic effect on going concern and have the capability to continue operational activities as they were before the crisis. ITMG also reports on the prevention of risks that have an impact on climate, environment, occupational health and safety and COVID-19, which are specifically listed in the 2020 sustainability report. ITMG also applies the principles of prevention by managing risks. ITMG implements Enterprise Risk Management (ERM) based on the ITM Risk Management Policy and Manual which refers to ISO 31000:2018. Likewise with PTBA, the prevention carried out is also the same as that disclosed by the two previous companies both in 2019 and 2020. PTBA uses ERM application tools in implementing its risk management which refers to ISO 31000: 2018. The conclusion from these keywords is that all companies have the same focus on prevention in both 2019 and 2020. ITMG and PTBA have used ISO 31000:2018 to implement risk management. While ADRO was not found using the ISO.

CSR Disclosure

Based on the ten aspects of GRI 403 disclosure, ITMG is a company that discloses all aspects in both 2019 and 2020. Then PTBA is consistent with disclosing nine aspects of disclosure in 2019 and 2020. Furthermore, ADRO disclosed eight aspects of disclosure in 2019 and disclosed nine aspects in 2020. This increase in disclosure is a proactive strategy that the company uses to fulfil the expectations of the company's stakeholders. The company also uses this strategy to give good signals to stakeholders that when difficult financial crisis conditions occur, the company still provides good social and environmental performance (Nawangarsi et al, 2021). This will have an impact

on maintaining the company's credibility in the eyes of stakeholders. In this sustainability report, it is also known that all companies have contributed to tackling the COVID-19 outbreak in Indonesia. ITMG said that in 2020 it had provided assistance in handling COVID-19 amounting to Rp 5 billion or 26% of the total realisation of CSR implementation of Rp 21 billion. Whereas in 2019, ITMG realised a CSR program of Rp 25 billion. Furthermore, in 2020 PTBA said that it had realised assistance for COVID-19 countermeasures worth Rp 24 billion or 12% of the total realisation of donations of Rp 205 billion. In 2019, PTBA realised a donation of Rp 257 billion. ADRO said that in 2020 the special budget realisation for the COVID-19 program was Rp 57 billion or 55.34% of the total CSR program investment realisation of Rp 103 billion. In 2019, ADRO delivered a total CSR investment of US\$4.1 million (if multiplied by BI's middle exchange rate as of 31 December 2019 is Rp 57 billion). The CSR programme implemented by the company is one of the efforts to increase the added value of the company itself. Added value and moral value in managing the organisation are the objectives of organisational management and business ethics in stakeholder theory (Noviarty & Edryani, 2021).

CONCLUSIONS

This study aims to determine the impact of COVID-19 on the CSR disclosure of companies with coal mining business fields listed on the IDX High Dividend 20. The reference for CSR disclosure in this study is the GRI 403 standard, which examines occupational safety and health listed in the sustainability report with a sample of three companies including ADRO, ITMG and PTBA. One of the results of this study concluded that all companies have disclosed CSR activities well. From the results of the analysis based on the ten aspects of GRI 403, ITMG is a company that discloses all aspects in both 2019 and 2020. In 2019, PTBA disclosed nine aspects and ADRO disclosed eight aspects of disclosure. While in 2020, PTBA disclosed all aspects and ADRO disclosed nine aspects of disclosure. So that COVID-19 does not have a negative impact on companies to disclose their CSR activities. There are two limitations to this study, the first is that the standard reference for CSR disclosure used is only GRI 403. The second is that the author only observes companies listed in the IDX High Dividend 20 with the main business field of coal mining. Suggestions for future studies can add other GRI references and expand the business fields of the companies observed such as companies engaged in the cigarette industry or companies whose business fields are related to the exploitation of natural resources.

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