

The Role of the Five Reporting Bottom Lines in the Implementation of Communication towards Sustainable Development Management Accountability

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ABSTRACT

This study examines the role of the five reporting bottom lines in explaining the implementation communication of sustainable development management accountability. The research design used mixed method, with unit analyses 170 respondents as stakeholders in the context of regional investment development management activities. Used path analysis tools, and with informational analysis for the data obtained through semi-structured interviews. The result showed that except for integrated reporting which has no effect directly on the communication of information on the results of the achievement of SDGs. Meanwhile, for all research variables of the five reporting bottom lines, namely economic, societal, environmental, governance and empowerment bottom lines has influence on the implementation of the integrated reporting system and towards the results of the achievement of SDGs within the 4 pillars from the 17 goals of the SDGs. Novelty: There is evidence that the five reporting bottom lines theory with a voluntary initiative to use 5 STAR reporting index also correspond with public sector organizations to be applied. This research is useful for regional government in meeting of the contemporary reporting systems, to strengthen accountability of regional action plans of regional governments as part of commitments to sustainable development nationally and globally.

Keywords: five reporting bottom lines, implementation communication, integrated reporting, sustainable development management accountability