Indonesian Journal of Community Services
Volume 7, No. 2, Oktober 2025
http://jurnal.unissula.ac.id/index.php/ijocs
DOI: http://dx.doi.org/10.30659/ijocs.7.2.149-160

Answering the Call for Retail Sustainability with Participatory Action Research

[1]Siti Yasmina Zubaedah[*], [1]Hans Harischandra Tanuraharjo, [1]Felicia Yudi

[1]Management Study Program, Faculty of Social Sciences and Humanities, Universitas Bunda Mulia, Jakarta Utara, Indonesia

*Corresponding Author
Jl. Lodan Raya No. 2, Ancol, Jakarta Utara
E-mail: szubaedah@bundamulia.ac.id

Received:	Revised:	Accepted:	Published:
24 March 2025	15 June 2025	16 October 2025	13 November 2025

Abstrak

Pandangan atas keberlanjutan mendorong adanya kebutuhan untuk memenuhi persyaratan element *Environment*, *Social* dan *Goverance* (ESG) sebagai standar global laporan perusahaan yang dipublikasikan. Artikel ini mencakup kegiatan pengabdian masyarakat (abdimas) di Alfamart, yang dikelola sebagai *Participatory Action Research* (PAR) untuk meningkatkan kualitas pelaporan ESG yang dilaksanakan pada bulan Juli sampai dengan Desember 2024. Tujuan utama dari studi ini adalah melakukan penelaahan atas proses pelaporan yang berlaku saat ini agar bisa merancang serangkaian langkah yang dibutuhkan untuk perbaikan. Setelah penelitian selesai dilakukan, artikel ini menjadi dokumentasi terpublikasi atas lokakarya yang dilaksanakan pada tanggal 14 Oktober 2024 sebagai bagian dari abdimas ini. Metode kualitatif yang digunakan untuk PAR ini mencakup pengumpulan data dan analisis konten laporan-laporan ESG, konfirmasi melalui diskusi lokakarya, dan pelaporan atas rekomendasi perbaikan. Seperti yang telah didiskusikan saat lokakarya, terdapat perbedaan antara persepsi peneliti dan pembuat laporan karena cara penyajian yang berbeda dalam mengungkapkan informasi yang ada pada laporan. Laporan tahunan Alfamart dibuat dengan berbagai tampilan berdasarkan informasi apa dan seberapa banyak informasi yang dikumpulkan sehingga mengakibatkan adanya gaya pelaporan yang berbeda. Dengan demikian, lokakarya yang dilaksanakan memfasilitasi proses pembelajaran sehingga Alfamart dapat menentukan rencana aksi yang dibutuhkan untuk memperbaiki proses pelaporan, dan, pada akhirnya, mendorong tiap divisi untuk mengevaluasi kembali sistim informasi manajemen masing-masing. Pada akhirnya, PAR ini dibutuhkan intuk mengoptimalisasi representasi ESG Alfamart pada laporan-laporan yang terpublikasi.

Kata kunci: ESG; Keberlanjutan; Kinerja; Pelaporan; Ritel

Abstract

Current views on sustainability have led to the requirements for Environmental, Social, and Governance (ESG) elements in published company reports as the global standard. This article encompasses the community service at Alfamart, which was organized as a Participatory Action Research (PAR) on improving ESG reporting conducted from July to December 2024. The main objective of this study was to review the existing reporting process to design the course of action required for improvements. Upon completion of the research, this article serves as a published documentation of the workshop conducted on 14th October 2024 as part of this community service. The qualitative method designed for this PAR consisted of data collection and content analysis of the ESG reports, confirmations through workshop discussions, and reporting of recommended actions. As discussed during the workshop, there were discrepancies between the researchers' and the report makers' *perceptions due to the inconsistent reporting style of the disclosed information in the reports. Alfamart's annual reports were produced in different ways, based on what kind and how much information was collected, which led to the distinct reporting styles. Therefore, the workshop facilitated a learning process so that Alfamart was able to set action plans to improve the reporting process and, in turn, require each division to improve its own data and information management. Eventually, this PAR was necessary for optimizing Alfamart's ESG representation in the published reports.*

Keywords: *ESG; Performance; Retail; Reporting; Sustainability*

INTRODUCTION

Sustainable business practices are increasingly becoming the prime concern of many retailers today. Moreover, the growing consumer awareness also pressures retailers to incorporate sustainability in their business practices. The global consensus on the importance of sustainability is represented in the "call for action by countries – poor, rich and middle-income – to promote prosperity while protecting the planet," defined as the Sustainable Development Goals (SDG) (United Nations, 2024). To address this call for action, many corporations increased their investments toward sustainability, as evidenced in the Deloitte 2023 CxO Sustainability Report that surveyed 2,016 global leaders (Deloitte Global, 2023a). On the other hand, as more investors are increasingly drawn to sustainability when considering acquisitions, company reports must reflect not only disclosures on performance but also sustainability initiatives. To further advance the SDG call for action, mandates for sustainability reporting to include both financial and non-financial elements were issued, such as the Corporate Sustainability Reporting Directive (CSRD) established by the European Commission (European Commission, 2023). Current views on sustainability have led to the requirements for Environmental, Social, and Governance (ESG) elements in published company reports as the global standard.

In line with the global ESG standards, Indonesian corporations are obligated to comply with the mandate of the Financial Services Authority Number 51/POJK/03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies, which was followed by the 2021 Circular Note Number 16/SEOJK.03/2021 detailing the Structure and Contents of Public Companies' Annual Reporting. As a consequence, publicly listed corporations are compelled to publish annual reports that include ESG. Such high-standard reporting requirements are especially prevalent for retail corporations that are often considered to have an important role in avoiding excessive resource consumption leading to depletion and adverse effects on the environment.

PT Sumber Alfaria Trijaya, Tbk. (Alfamart) is one of the largest retail-chain companies in Indonesia and has been ranked as the 206th retailer amongst the top 250 globally (Deloitte Global, 2023b). Predominantly operating minimarkets under the Alfamart brand with a total of 22,310 outlets including its subsidiary brands, Alfa Midi, Lawson, and Dan+Dan as of December 2023 (AMRT, 2023). Moreover, Alfamart has widened its business to include Alfagift and Aksesmu as digital retail platforms for individuals and small-shop buyers, respectively. Further extension of Alfamart's retail business included an established joint venture company that operates a chain of minimarkets in the Philippines. Overall, national Alfamart operations encompass retail outlets located at over 3,200 districts, 400 cities, and 29 provinces that utilize 360 stock points (AMRT, 2023). In addition to the rising complexities of such an extensive network of operations, Alfamart also demonstrates a high regard for corporate responsibility and sustainability. As evident in a previous study on ESG reporting and performance, research showed Alfamart's ability to consistently increase value for all stakeholders through the adoption of sustainable practices in a gradual manner and weaving ESG programs into their day-to-day business operations (Tanuraharjo et al., 2024).

As Alfamart faces an increasing challenge in ensuring ESG report accuracy and transparency, proper information processing mechanisms are installed. The reporting mechanisms must systematically manage the flow of information and maintain consistency with the overall strategy to ensure clear and unbiased disclosures. This article encompasses the community service at Alfamart, which was organized as a Participatory Action Research (PAR) on improving ESG reporting conducted from July to December 2024. Considering the significance of ESG reports in creating a positive image and signaling to the market, establishing an appropriate reporting system is essential. The main objective of this study was to review the existing reporting process to design the course of actions required for improvements. Related to a previously presented article on Alfamart's ESG Reports for 2019 to 2023 (Tanuraharjo et al., 2024), the authors collaborated with key personnel at Alfamart involved in the preparation of those reports.

ESG Reporting

In addition to increasing interest from investors in ESG reports, general consumers tend to respond positively to information on the company's efforts for sustainability. Previous research showed that corporate social media postings that are ESG-related would promote interactive communications with the public, as seen in the high number of likes (Pelster et al., 2024). Reports on ESG performance demonstrate the commitment to environmental and social responsibility (Chen et al., 2023), which would create more value for the firm. Specifically, report contents and the way they are presented have been proven to be pertinent in communicating performance. While positive tones were said to be closely linked to good performance, applying the Global Reporting Initiative (GRI) standard tends to make it difficult to use positive tones (Sun et al., 2024). Moreover, the integrated reporting approach offers stakeholder-oriented reports and facilitates the decision-making process (Sun, 2024). In the long term, ESG that is voluntarily disclosed can reduce operational risks and uncertainty, as well as impact performance, productivity, and sustainable development (Treepongkaruna & Suttipun, 2024).

Proper ESG disclosures are quite challenging as companies must balance between compliance with reporting standards and creative designs to ensure readability. The accuracy, completeness, and integrity of the ESG reports depend solely on the company's policy. Instances of 'greenwashing' have been found in many cases where an overly positive illustration of ESG was reported to influence stakeholders' perceptions of the non-financial disclosures (Michelon et al., 2015). Disparities between the actual business contributions and public expectations often occurred due to the complex demands of the stakeholders (Imperiale et al., 2023). Decision-making processes and reporting would lead to enhanced performance, influence stakeholders' perceptions, and improve advantages (Treepongkaruna & Suttipun, 2024). As consumer perceptions are most critical for retailers, a well-defined ESG reporting information system is essential to ensure the effective corporate communications necessary for portraying a positive image.

The Participatory Action Research (PAR) Approach

Collaboration with Alfamart was the essential element that allowed this research to take place. As one of the major retailers who adhere to the demands for sustainable practices, Alfamart focuses on ensuring the implementation of Corporate Social Responsibility (CSR) programs and compliance with ESG reporting standards. Since 2017, the Company has published integrated annual and sustainability reports, which were then adjusted in 2021 to conform with the Financial Services Authority Circular Note Number 16/SEOJK.03/2021. An overview of the implemented

Indonesian Journal of Community Services
Volume 7, No. 2, Oktober 2025
http://jurnal.unissula.ac.id/index.php/ijocs
DOI: http://dx.doi.org/10.30659/ijocs.7.2.149-160

reporting mechanisms as reflected in the annual reports could provide insights into potential improvements. Hence, the PAR approach was deemed appropriate for the study.

The main distinction of PAR compared with other research approaches is the intentional and systemic inclusion of the research subjects. While specific emphasis on the research subjects is the key differentiation (Pain & Francis, 2003), PAR involves collaborating, a research process that is democratic, encompassing active knowledge creation to pursue a specific purpose towards improvements (Reason & Bradbury, 2001). Consequently, applying PAR would provide such advantages as the adoption of a problem-solving method oriented towards applicable solutions (De Olivera, 2019). Moreover, PAR allows for the participation of researchers who are part of the related community, which, in turn, provides for the meaningful involvement of members with common interests and the motivation to join forces in formulating applicable solutions (De Oliveira, 2023). Previous studies have shown the value of the PAR approach in facilitating transformations for different social contexts, such as, implementing new policies for fire prevention and peatland restoration in Riau (Purnomo et al., 2024), adopting a new method for teaching math in Semarang (Wulandari et al., 2024), and improving teenagers communication skills in Tangerang (Hamid et al., 2023).

METHOD

As prescribed by Nagy (2024) PAR entails a four-stage cycle, which includes issue identification, research initiation, formulation of actions based on decisions made collaboratively, and members reflecting on the previous stages. From a different point of view, Henecque & Denis (2021) suggested the cycle of reflection, planning, action, and monitoring as a PAR method to facilitate collaborations. Based on these prescriptions, the stages were adapted to meet the requirements of this study.

The qualitative method designed for this article consisted of data collection and content analysis of the ESG reports, confirmation and triangulation through workshop discussions, and reporting of recommended actions. The first stage involved data collection and a three-step analysis, namely, evaluating report consistency, report content analysis, and observing trends of the performance indicators (see Figure 1). Evaluating report consistency included compliance with the Financial Services Authority Circular Note Number 16, followed by analyzing report contents to assess the extent of the contributions from implemented ESG programs to Sustainable Development Goals (SDGs). In the final analysis, together with Alfamart key management team, researchers determined a set of ESG performance indicators that were observed to assess how well the ESG programs performed during the evaluation period. Data collected for these analyses were obtained from the published integrated reports for 2019 – 2023 (AMRT, 2019, 2020, 2021, 2022, and 2023).

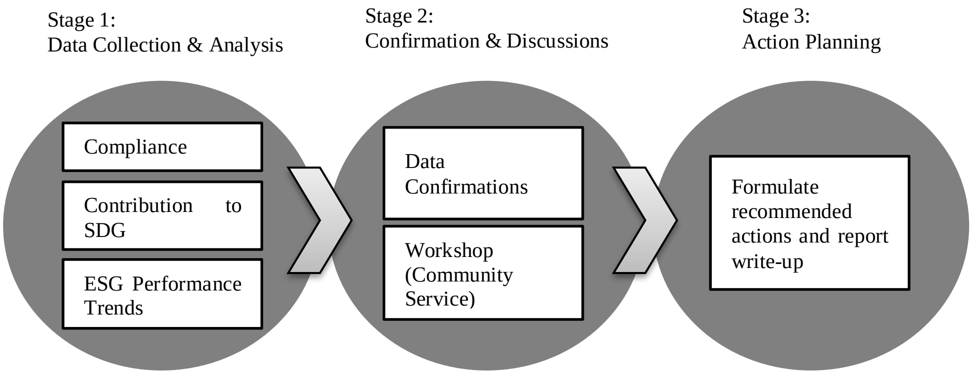

Figure 1. Figure Representation of the Implemented Participatory Action Research Method

At the second stage, in addition to corresponding during researchers' data collection and analyses, active participation of Alfamart key members was evident during the workshop conducted as a part of the community service by the researchers on 14th October 2024. For the researchers, a community service makes up the *Tridharma*, or three pillars of higher education, which can be carried out in various forms, including training and workshops (see for example Girsang, 2018, Putlia et al., 2019, or Fensi, 2023), or serving as academic assessors (see for example (Rembulan et al., 2024). In this particular community service, the workshop was designed to provide Alfamart personnel with an opportunity for gaining updated knowledge on ESG reporting concepts and research findings and also as a discussion forum part of the PAR aimed at assessing how well the report mechanisms have been performed.

The third stage provides the documented results as agreed upon during the workshop, which were then documented in a scientific paper presented at the International Conference on Advancing Sustainable Futures organized by Abu Dhabi University on December 12th, 2024. Upon completion of the research, this article serves as a published documentation of the workshop conducted on 14th October 2024 as part of this community service.

RESULTS AND DISCUSSIONS

As part of the second stage of the PAR, the community service described in this article was a workshop conducted to present the analysis results from the first stage. With lead researchers from the Management Program Study of Universitas Bunda Mulia, namely, Dr. Hans Harischandra Tanurahajo dan Dr. Siti Yasmina Zubaedah, and a student research assistant, Felicia Yudi, the workshop was initiated to present the assessments during stage one while at the same time confirm data used for analysis and gain feedback from the related personnel. Specifically, the analysis demonstrated how existing Alfamart's ESG programs implemented not only demonstrated contributions to Sustainable Development Goals (SDGs) as well as create value for the firm. Using data and information included in the annual sustainability reports, the analysis was limited to include data from 2019 – 2023 reports.

Figure 2. Workshop on Retail ESG Reporting

Analysis of Existing ESG Program

The following sections describe the discussions at the workshop conducted as part of the PAR.

Compliance

In the first portion of the data analysis, the researchers assessed how well each report adhered to the Financial Services Authority Circular Note SEOJK No. 16. This circular note prescribed that there is a total of 55 report items that need to be disclosed in the sustainability reports of every public company. Furthermore, the GRI standards were applied in all of the published annual reports that showed Alfamart's commitment to compliance and assurance for orienting towards sustainability. Assessments on the 2019 report were omitted during analysis considering that the Circular Note was in place and had just been adapted to Alfamart's reporting system in the 2020 report.

Initially, the results showed that Alfamart reported 35 items in 2020, 37 items in 2021, 41 items in 2022 and 47 items in 2023. However, Alfamart personnel in charge of developing the annual reports made corrections and showed evidence of more items included, which then adjusted the compliance to 39 items in 2020, 43 items in 2022, and 48 items in 2023. The differences were caused by the inconsistent reporting format, which led to some items being overlooked by the researchers. Based on the information provided by Alfamart the research results were adjusted and the final compliance rates were 71% in 2020, 67% in 2021, 78% in 2022, and 87% in 2023. Although the adjustments were not significant enough to alter the research findings, the inconsistent use of report format caused different perceptions and posed a risk of misleading readers. The workshop provides the discussion forum necessary to not only confirm analysis results but also gain an understanding of the current reporting process.

Contribution to SDG

The content analysis in the second part was aimed at observing whether disclosed information provided inferences on Alfamart's contribution to SDGs through the implementation of the ESG programs. Analysis showed that Alfamart consistently contributed to four SDGs from 2019 to 2023 (see the 'v' in Table 1). The 13 other SDGs were also pursued, but the researchers' initial content analysis indicated that the initiatives were implemented inconsistently. For example, for number 2 – Zero hunger, the reports only disclosed a direct contribution in 2019, while no information was found in the 2020 report and onwards. Several instances occurred where no explicit claims of direct contributions in one year then a different information in another, such as SDG 13 – Climate Action was disclosed in 2019 and 2023 but not in 2020 to 2022. Moreover, the 2019 report claimed contributions to all SDGs, which was entirely dissimilar to the subsequent reports.

During the workshop, Alfamart's personnel noted that the researchers' observations were incomplete and showed that the ESG initiatives disclosed in various sections of the reports denoted contributions to SDGs. As presented in Table 1 below, the items that were identified during the workshop by the Alfamart personnel in charge of producing the annual reports were denoted in bold x marks. Regardless, when we take into account all of the information, Alfamart reported ESG initiatives that contributed to more SDGs. In particular, consistent contributions were made to six SDGs, namely, 3-Good Health and Well-Being, 4-Quality Education, 5-Gender Equality, 8-Descent Work and Economic Growth, 10-Reduce Inequalities, and 17-Partnerships for the Goals. Contributions to SDGs were reported in different formats from one year to another. As discussed during the workshop, there were discrepancies between the researchers' and the report makers' perceptions due to the inconsistent reporting style of the disclosed information in the reports.

However, these findings were not without a set of caveats when interpreting ESG program contributions. In 2019, Alfamart disclosed contributions to all SDGs, which is questionable considering that sustainability reporting was less regulated and each Company was allowed to use

DOI: http://dx.doi.org/10.30659/ijocs.7.2.149-160

custom formats and interpretations of the information. In addition, the fact that the report maker had to make confirmations during the workshop provided evidence that the report production process was not consistent. Moreover, since the workshop participants were personnel from various divisions related to the implementation of Alfamart's ESG programs, an interesting fact emerged where not all divisions were made aware of the required purpose of including such information in the reports. Alfamart's annual reports were produced in different ways, based on what kind and how much information was collected, which led to the distinct reporting styles. The discussions during the workshop led to a consensus on the need for adjusting the information collection portion during the reporting process to disclose accurate and consistent information on SDG contributions in the subsequent sustainability reports.

Table 1. Identified Contributions to SDGs

No	Sustainable Development Goals (SDG)	2019	2020	2021	2022	2023
1	No Poverty	v			v	v
2	Zero Hunger	v		**x**	**x**	**x**
3	Good Health and Well-Being	v	v	v	v	v
4	Quality Education	v	v	v	v	v
5	Gender Equality	v	v	v	v	v
6	Clean Water and Sanitation	v			**x**	**x**
7	Affordable and Clean Energy	v		**x**	v	**x**
8	Decent Work and Economic Growth	v	v	v	v	v
9	Industry, Innovation, and Infrastructure	v			**x**	**x**
10	Reduced Inequalities	v	v	v	**x**	**x**
11	Sustainable Cities and Communities	v			**x**	**x**
12	Responsible Consumption and Production	v				
13	Climate Action	v		**x**	**x**	v
14	Live Below Water	v			**x**	**x**
15	Life on Land	v			**x**	**x**
16	Peace, Justice and Strong Institutions	v	v	v		
17	Partnerships for the Goals	v	**x**	**x**	v	v

Notes: 'x**' denotes the items that were disclosed in different parts of the report and were pointed out during the workshop by Alfamart reporting personnel.*

ESG Performance Trends

To evaluate ESG performance in the third part of the analysis, the researchers proposed a set of indicators representing operations, people, and financial aspects. Operations indicators included the number of stores, total store area, total energy usage, and water consumption. For the people indicators, the analysis included average training hours, number of employees, number of fostered outlets, and number of training participants. Financial indicators included net revenue, assets, liability, equity, environmental conservation costs, income for the year, EBITDA, Return on Average Equity, and Return on Average Assets. Specifically, the third analysis involved observing the increase and decrease of each indicator during the five years. Collectively, Alfamart demonstrated good ESG performance and was able to consistently create value for all stakeholders while committing to sustainability at the same time (Tanuraharjo et al., 2024).

While the workshop participants agreed on the use of these indicators, adjustments had to be made to the nominal value due to the discrepancies that occurred during reporting adjustments over the years. For example, the number of stores initially only included the number of Alfamart stores but then included subsidiaries beginning in 2022 onwards. Moreover, all values for 2020 had to be adjusted because of major reporting adjustments made post COVID. These discrepancies further confirmed the dynamic reporting processes that were adopted over the years. Despite the data inconsistencies, the overall conclusions from this analysis remain the same, where Alfamart showed good ESG performance from 2019 to 2023.

Feedback on the Workshop

The workshop began with a welcoming speech by one of Alfamart's Directors, Dr. Solihin. Afterwards, the workshop proceeded with the presentation on the literature review conducted by the researchers, then immediately followed by explanations on the resulted three-part analysis. Discussions were also conducted during presentations, as participants were encouraged to make comments, inquiries, and even play devil's advocate to the researchers' assessments. The entire workshop lasted around 100 minutes as scheduled. During discussions, researchers were given a chance to confirm the data used in the analyses, as well as gain deeper insights on the results. More importantly, through the discussions, all participants agreed on the need for a consistent reporting system so that Alfamart is able to report information in congruence with actual business operations as well as provide complete and accurate signals to the public, particularly concerning SDG contributions.

Table 2. Feedback Survey Results

No.	Component	Speaker 1 (Average Score)	Speaker 2 (Average Score)
1	Educative	3.85	3.80
2	Objectiveness	3.75	3.65
3	Accountability	3.75	3.65
4	Transparency	3.75	3.70
Average Score		**3.77**	**3.70**
Number of Respondents			**20**

The workshop ended with closing remarks and discussions from several participants, which were subsequently followed by the participants filling out a feedback survey. As per standard community service protocol at Universitas Bunda Mulia, the feedback survey included four indicators, which are Educative, Objective, Accountable, and Transparent. The overall scores obtained for each indicator for each speaker are presented in Table 2. The overall average score for all components was 3,77 for the first speaker, Dr. Hans Harischandra Tanuraharjo, and 3.70 for Dr. Siti Yasmina Zubaedah, which showed that the community service was executed well, as indicated by the overall average score of over 3 out of 4. A descriptive analysis of the feedback survey results is as follows:

- Educative indicated the participants' perception of the value of the workshop contents. The first and second speakers obtained such scores as 3.85 and 3.80, respectively. These high

scores indicated that the participants were able to gain insights from the workshop applicable to solving day-to-day problems.
- Objective indicated the participants' perceptions of how each speaker delivered the material, which showed sufficiently good scores of 3.75 and 3.65 for the first and second speakers, respectively. Speakers' presentations appear to be perceived positively by the participants, so they were able to apply the lessons learned during the workshop to formulate solutions.
- Accountable indicated that the workshop was delivered in a manner that was most appropriate for the audience. The scores were 3.75 and 3.65 for the first and second speaker, respectively. Participants appear to be able to easily absorb the information presented, given the speakers' ability to deliver the material.
- Transparency indicated that the discussions were facilitated well, where the scores were 3.75 and 3.70 for the first and second speakers, respectively. Such scores reflected a positive perception where the participants were appropriately involved during the discussions.

The component with the highest score is educative, which indicated that the workshop material was relevant and valuable for all participants. After the workshop, the participants were made aware of the importance of presenting a complete picture of the ESG program implemented and disclosing contributions to SDGs in a consistent manner. As Alfamart's ESG programs were found to be intertwined with the business operations (Tanuraharjo et al., 2024), reporting process involves the organization of the data and information at each division. Therefore, the workshop facilitated a learning process so that Alfamart was able to set action plans to improve the reporting process and, in turn, require each division to improve its own data and information management.

Relatively high mean scores showed a consensus from participants on the significance of implementing credible and accurate reporting of ESG performance. This learning experience is in line with previous studies that found a straightforward connection between ESG reporting and performance. Integration of ESG disclosures and performance has been found to enhance decision-making when included in the company reporting (Sun, 2024). Moreover, voluntarily-made ESG reports made appropriately would lead to a long-term positive impact on performance while fulfilling corporate profitability expectations (Treepongkaruna & Suttipun, 2024). Accordingly, the results of this research concurred with previous studies that emphasized proper data representation and the manner in which they are presented to clearly communicate performance.

CONCLUSIONS

Coincides with the previous study conducted by Tanuraharjo et al. (2024) this study demonstrates how Alfamart demonstrates high compliance with regulations on ESG disclosures and maintains transparency in its SDG contributions reporting. Furthermore, the consistently improving performance reflects the significant link between ESG and overall business performance, which needs to be clearly reflected in the published reports. The high mean scores of the feedback survey during the workshop further confirm management's agreement to these findings, particularly in the need to reform the ESG reporting processes. In addition to the regulatory demands for including non-financial items in companies' annual reports as a way to push the adoption of sustainable practices, the growing consumer awareness of sustainability has motivated corporations to adhere to the ESG reporting standards. While avoiding overrepresentation, or greenwashing, is an ethical responsibility, corporations should take advantage of their sustainability reports as a tool for showcasing performance and displaying commitment to the adopted sustainable practices that make up their brands. Companies need to pay close attention to how information on implemented ESG programs is disclosed in the published reports so as to ensure the consistent depiction of a positive brand to the market. The call for action toward

http://jurnal.unissula.ac.id/index.php/ijocs
DOI: http://dx.doi.org/10.30659/ijocs.7.2.149-160

sustainability commands an accurate and well-rounded representation of a Company's business operations in the ESG reports.

Alfamart has developed its brand to be the retail corporation committed to creating value for all stakeholders through sustainability and adherence to ESG to consistently contribute to SDGs. As a consequence, management has implemented annual reporting mechanisms designed to ensure compliance and complete disclosures of Alfamart's ESG initiatives and performance. This Participatory Action Research (PAR) was intended to be supplementary to the investigations on the ESG performance and examine how well the published sustainability reports were able to appropriately represent Alfamart's contributions to SDGs. The workshop organized as part of this PAR is a critical element necessary for conducting fair and accurate assessments. Overall, this research has shown a high congruity between the disclosed information in the annual reports and Alfamart's actual business practices. Alfamart's ability to go beyond compliance by integrating ESG principles in its business operations is well-described in the 2019 to 2023 annual reports.

Eventually, this PAR was necessary for optimizing Alfamart's ESG representation in the published reports. Based on the adjusted assessments on the compliance level and the contributions to SDGs, inconsistencies were apparent in the writing format and style between one report and the other. As revealed during the workshop, such discrepancies pose a risk for the readers to overlook certain information related to ESG. Alfamart's reporting mechanisms need to be designed appropriately to ensure complete, accurate, and readable annual reports. A potential topic for future research needs to include examining an appropriate information collection process to ensure completeness and relevance to ESG reporting. Furthermore, as ESG programs are integrated with Alfamart's operations, future research should include the investigation of each unit's management information systems to improve the control and monitoring of ESG initiatives. Further studies using the PAR approach would allow Alfamart to answer the call for sustainability and continue to contribute towards SDGs.

ACKNOWLEDGEMENT

Many thanks to the Board of Management of PT Sumber Alfaria Trijaya, Tbk., the working teams under the Corporate Affair, the Finance and Corporate Secretary Divisions, and all participants who attended the workshop.

REFERENCES

AMRT. (2019). *Serving Excellence, 20 Years of Alfamart for Indonesia: Annual Report 2019*. https://alfamart.co.id/storage/annual-report/July2020/HmsrpawI8KIfbUvfyf6f.pdf

AMRT. (2020). *Together We Can: Annual Report 2020*. https://alfamart.co.id/storage/sustainability-reports/May2021/CPXMYVdEQ6isVBeEGqjQ.pdf

AMRT. (2021). *Alfamart Tangguh: Annual Report 2021*. https://alfamart.co.id/storage/annual-report/April2022/PewjROZOxPeJtkvZPj4u.pdf

AMRT. (2022). *Inspire Through Creation and Culture: Annual Report 2022*. https://alfamart.co.id/storage/annual-report/April2023/IMmktTpErgRwR6KsPCOT.pdf

AMRT. (2023). *Alfamart Menang - One Heart, One Soul, One Mind to Win: Annual Rerport 2023*. https://alfamart.co.id/storage/annual-report/April2024/G6Iio4sDfsZFrna8PrpG.pdf

Chen, S., Song, Y., & Gao, P. (2023). Environmental, social, and governance (ESG) performance and financial outcomes: analyzing the impact of ESG on financial performance. *Journal of Environmental Management*, *345*. https://doi.org/10.1016/j.jenvman.2023.118829.

De Oliveira, B. (2023). Participatory Action Research as a Research Approach: Advantages, Limitations and Criticisms. *Qualitative Research Journal*, *23*(3), 287–297. https://doi.org/10.1108/QRJ-08-2022-0101

De Olivera, B. (2019). What if art and research could be used as a form of community dialogue, as a space for people with lived experience of homelessness to empower themselves? A reflection on unframed lives at the Brighton Fringe, UK. *The Community Psychologist*, *52*(3), 59–61.

Deloitte Global. (2023a). *Deloitte 2023 CxO Sustainability Report*. https://www2.deloitte.com/content/dam/Deloitte/ch/Documents/risk/2023-deloitte-cxo-sustainability-report.pdf

Deloitte Global. (2023b). *Global Powers of Retailing 2023: Revenue growth and continued focus on sustainability*. https://www.deloitte.com/global/en/Industries/consumer/analysis/global-powers-of-retailing.html

European Commission. (2023, January 23). *Corporate sustainability reporting*. Finance.Ec.Europa.Eu. https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

Fensi, F. (2023). Pengabdian kepada Masyarakat: Penyuluhan tentang "Citizen Journalism" sebagai Ekspresi Sikap Demokrasi Kaum Muda. *Jurnal Pengabdian Dan Kewirausahaan* , *7*(2), 91–98. https://doi.org/https://dx.doi.org/10.30813/jpk.v7i2.4772

Girsang, L. R. (2018). "Public Speaking" Sebagai Bagian Dari Komunikasi Efektif (Kegiatan PKM di SMA Kristoforus 2, Jakarta Barat). *Jurnal Pengabdian Dan Kewirausahaan*, *2*(2), 81–85. https://kristo.sch.id/pages/main/value-

Hamid, S. F., Pratama, A., & Sari, N. M. (2023). Training and Coaching Clinic Public Speaking for Improving Teenagers' Communication Skill in the Society Era 5.0. *Indonesian Journal of Community Services*, *5*(1), 75. https://doi.org/10.30659/ijocs.5.1.75-86

Henecque, Y., & Denis, J. (Eds.). (2021). A Methodological Guide: Steps and Tools towards Integrated Coastal Area Management. In *Intergovernmental Oceanographic Commission Manuals and Guides No. 42*. United Nations Educational, Scientific and Cultural Organization.

Imperiale, F., Pizzi, S., & Lippolis, S. (2023). Sustainability Reporting and ESG Performance in the Utilities Sector. *Utilities Policy*, *80*. https://doi.org/https://doi.org/10.1016/j.jip.2022.101468

Michelon, G., Pilonato, S., & Ricceri, F. (2015). CSR reporting practices and the quality of disclosure: An empirical analysis. *Critical Perspectives on Accounting*, *33*, 59–78. https://doi.org/https://doi.org/10.1016/j.cpa.2014.10.003

Nagy, S. (2024). Participant-oriented evaluation through participatory action research: a case study of a community engagement approach. *Arts and the Market*, *14*(1), 58–77. https://doi.org/10.1108/AAM-08-2021-0041

Pain, R., & Francis, P. (2003). Reflections on Participatory Research. *The Royal Geographical Society (with the Institute of British Geographers)*, *35*(1), 46–54. https://www.jstor.org/stable/20004288

Pelster, M., Horn, M., & Oehler, A. (2024). Who Cares About ESG? *Journal of Cimate Finance*, *8*. https://doi.org/https://doi.org/10.1016/j.jclimf.2024.100045

Purnomo, H., Puspitaloka, D., Okarda, B., Andrianto, A., Qomar, N., Sutikno, S., Muhammad, A., Basuki, I., Jalil, A., Yesi, Prasetyo, P., Tarsono, Zulkardi, Kusumadewi, S. D., Komarudin, H., Dermawan, A., & Brady, M. A. (2024). Community-based fire prevention and peatland restoration in Indonesia: A participatory action research approach. *Environmental Development*, *50*. https://doi.org/10.1016/j.envdev.2024.100971

Putlia, G., Sundoro, H. S., Alvita, M., Wijaya, B., Wardhana, A., Rowena, J., & Wilson, N. (2019). Kompetensi di Dunia Realitas Setelah Lulus SMA. *Jurnal Pengabdian Dan Kewirausahaan*, *4*(1), 10–17. https://journal.ubm.ac.id/index.php/pengabdian-

Reason, P., & Bradbury, H. (2001). Introduction: Inquiry and Participation in Search of a World Worthy of Human Aspiration. In P. Reason & H. Bradbury (Eds.), *Handbook of Action Research* (pp. 1–14). Sage.

Rembulan, G. D., Zubaedah, S. Y., Shen, E. J., & Nicholas, N. (2024). Pengabdian Kepada Masyarakat: Juri Karya Ilmiah Bertema Pemanasan Global. *Jurnal Pengabdian Dan Kewirausahaan*, *8*(2), 122–128. https://doi.org/https://dx.doi.org/10.30813/jpk.v8i2.6223

Sun, Y. (2024). The Real Effect of Innovation in Environmental, Social and Governance (ESG) Disclosures on ESG performance: An Integrated Reporting Perspective. *Journal of Cleaner Production*, *460*. https://doi.org/https://doi.org/10.1016/j.jclepro.2024.142592

Sun, Y., Zhao, D., & Cao, Y. (2024). The Impact of ESG Performance, Reporting Framework, and Reporting Assurance on the tone of ESG Disclosures: Evidence from Chinese Listed Companies. *Journal of Cleaner Production*, *466*. https://doi.org/https://doi.org/10.1016/j.jclepro.2024.142698

Tanuraharjo, H. H., Zubaedah, S. Y., & Kurniawan, C. (2024). Sustainability Practices: A Study for Retailers. *Proceedings to the 2nd International Conference on Advancing Sustainable Futures, Forthcoming*.

Treepongkaruna, S., & Suttipun, M. (2024). The impact of environmental, social and governance (ESG) reporting on corporate profitability: evidence from Thailand. *Journal of Financial Reporting and Accounting*. https://doi.org/10.1108/JFRA-09-2023-0555

United Nations. (2024). *Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all*. Sdg.Un.Org. https://sdgs.un.org/goals/goal4#targets_and_indicators

Wulandari, E., Himmah, W. I., Diamudrika, E. S., & Lu'luah, Z. (2024). Pengembangan Soal Matematika Kontekstual Berbasis Local Environment Berbantuan Aplikasi MathCityMap untuk Guru Matematika SMP. *Indonesian Journal of Community Services*, *6*(1), 57. https://doi.org/10.30659/ijocs.6.1.57-65