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## ARTÍCULO

### HR related antecedes to Sustainability reporting in Indonesian public listed firm: The mediating role of employee committeemen

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**Abstract:** The study's main objective is to examine the relationship between sustainable HR practices and sustainability reporting in publicly listed Indonesian firms. In addition, the study has also examined the mediating role of employee commitment. The research employs quantitative methodologies, and a questionnaire is utilized to gather data. SEM-PLS is used to analyze the data. The findings reveal that the hypotheses describing the direct link between employee commitment (EC) and suitability reporting (SR) and sustainable HRM (SHRM) and EC are strongly supported. According to the findings, the EC mediates the link between the SHRM and SR. In addition to highlighting acceptable theoretical frameworks for implementing sustainable HRM, this study's findings recommend employing three distinct methodologies. Understanding the HR-related antecedents of sustainability reporting among Indonesian publicly listed firms would provide all stakeholders responsible for sustainability reporting with a clearer picture of how SR is formed and how the beliefs and perceptions of potential venture initiators impact their sustainability reporting. This study provides several significant contributions to practice, namely, identifying the HR-related antecedents of sustainability reporting among Indonesian publicly traded companies.

## 1. Introduction

As people throughout the globe learn more about the impact corporations have on environmental, social, and economic issues, there is a rising need for the world's major firms to prove their commitment to SR. People worldwide are starting to see how big corporations contribute to these problems, which drives this desire. Companies are becoming more open about the financial, social, and environmental benefits of their sustainability efforts as a direct consequence of this situation (Jinru et al., 2022). This is supported by the growing number of reporting standards developed by the Global Reporting Initiative. An emerging corpus of practitioner and academic research, dubbed "sustainable HRM," has linked the concepts of SR to HRM practices and investigated the role of HRM in integrating broader SR practices and strategies within enterprises. Sustainable HRM serves two primary purposes in this context: assisting companies in improving their own economic, environmental, and social sustainability and encouraging the creation of HRM systems that are more sustainable overall (Aust et al., 2020; Danilwan et al., 2020; Yong et al., 2022). Despite the growing body of literature on sustainable HRM and SR reporting, most of this work has been conceptual or experimental (Al-Minhas et al., 2020; Athwal et al., 2019; Stahl et al., 2020). For instance, prior studies haven't considered using quantitative data to analyze SR reporting or zeroing in on HRM. There is a knowledge void here that must be addressed. To fill this void, this article analyzes how some of the top companies in the world report on their sustainability initiatives. It also explores (a) the relationships between HRM and other sustainable management features in these reports and (b) whether or not the characteristics of the business, especially the country of origin, influence the reporting of such practices (Nair et al., 2020; Saeidi et al., 2022; Silitonga et al., 2020; Tan, Quan & Tung, 2021; Utomo, Udin, & Haryono, 2022). We believe this will help to improve the reports' grasp of the HRM, or "people management," components of sustainability, which in turn may be used to guide HRM-related actions (Gomes et al., 2022; Lu et al., 2022; Pratama et al., 2019; Silviani et al., 2022; Effiong, Okijie & Inyang, 2022, Han & Jung, 2022). Due to their prominence at the top of global value chains, we focus disproportionately on large, publicly traded companies rather than smaller, privately owned enterprises. It is important to note that the paper does not concentrate on the practical implementation of sustainable HRM or how it differs from strategic HRM. However, our research examines how companies who follow the GRI reporting criteria do so by reporting on their labor and environmental components (Nu'man et al., 2020; Pratama et al., 2019; Sajjad et al., 2020; Fanneh, 2021; Isah, Ibrahim, Karim & Gwadabe, 2022, Mushtaq, Muzaffar & Rohail, 2022; Ononye, 2022). They opted for these standards since, until recently, academics and other professional groups had offered no alternatives.

HRM has superseded personnel management because it focuses more on business and procedures and less on individuals (HRM), and HRM encompasses everything from recruiting to terminating employees (Vardarliet et al., 2021). Consequently, any program for managing human resources will significantly demonstrate the existence and worth of human resources. However, one may argue that the ultimate purpose of HRM is to earn money by merging personal and organizational objectives to achieve corporate objectives (Hamouche, 2021). Due to the digitalization of society, the accompanying technological changes, and the emergence of new business lines, organizations must now think strategically, make strategic decisions, plan strategically, or pursue strategic HRM (Di Vaio et al., 2022; Pratama et al., 2019). For strategic HRM to be effective, organizations must develop plans representing their purpose, vision, and objectives. Strategic HRM focuses on

recruiting individuals who can assist the firm in achieving its quality and quantity objectives. The company must adhere to its purpose, vision, and objectives. HRM, in general, and strategic HRM are both centered on the individual. When doing strategic HRM, it is vital to recognize that people are strategic resources. Even if human resources and strategic HRM assert that people are essential to an organization's success, money is the primary motivator. However, a company's human resources are much more valuable and significant than its financial resources. The strategy has evolved into a dynamic management style emphasizing ongoing human resource development. This is founded on the notion that you should safeguard the now and diligently prepare for the future. In the business world, this way of running a company is called "sustainable HRM." Based on the above discussion, the study has envisaged the following objectives.

- To examine the impact of SHRM on sustainability reporting.
- To examine the mediating role of employee committee members in the relationship between the SHRM and sustainability reporting.

## 2. Hypothesis Development

The Brundtland Commission, in its report from 1987, presented the idea of sustainable HRM in conjunction with the concept of SR (Yong et al., 2022). In the essay, SR was defined as growth that accommodates the current generation's needs without making it more difficult for subsequent generations to meet their requirements (Slocum et al., 2019). This area of research is particularly significant since it seeks to answer the question of how to enhance social and economic conditions without negatively impacting the natural living conditions of the vast majority of people (Javed et al., 2022; Purcell et al., 2019). This makes it a very vital subject of inquiry. In addition, it highlighted that sustainability is often ignored during times of crisis and that corporate decision-makers in the modern era quickly waste resources. As a result, the study concluded that resource crises and scarcity are not guarantees of long-term business behavior. It would not be erroneous to assume that the Brundtland report effectively popularizes sustainable HRM due to its primary attention to concepts such as sustainability and SR. This would not be an incorrect conclusion. Within the realm of academic discourse, "sustainable HRM" may be understood in a variety of different ways, according to different authors (Ejiogu et al., 2020). When human resources are managed sustainably, they are used to serve the current needs of both the company and the community to the most significant degree possible, all without sacrificing their ability to meet the needs of the future. It is the process of ensuring the long-term success of an organization through implementing human resource policies, strategies, and practices that consider economic, social, and environmental issues (Garcés-Ayerbe et al., 2019).

This concept offers a comprehensive answer to how one might achieve long-term success in managing one's human resources. The application of methods that are unique to the field of human resources to assist in the formulation of a company's strategy for ensuring its continued viability and the development of a human resources structure that will enable the company to function effectively over time is what is meant by the term "sustainable HRM." In addition, it encourages behaviors that are beneficial to the environment by enacting laws that focus on equality, development, and the general well-being of the population. Additionally, it helps ensure that the company will continue to produce money in the future (Piwowar-Sulej, 2021; Wardhani et al., 2021; Ihsan, Ashuri & Al Arif, 2022). Sustainable HRM is managing unintended side effects and negative feedback caused by implementing HRM strategies. These side effects and feedback are caused by HRM

strategies and practices that ensure the achievement of financial, social, and environmental goals (Roscoe et al., 2019). Therefore, for sustainable HRM, plans for HRM need to be conveyed in a form that both internal and external customers can comprehend, and these plans need to be used by both types of customers. This concept of SR at the societal level has significantly influenced businesses (Lee, 2019) and HRM. In this context, the concept of sustainability refers to a company's capacity to control how the many economic, social, and ecological settings it operates in are impacted by its activities (Guerci et al., 2019). This strategy offers a comprehensive response to the question of how one might achieve long-term success in the field of HRM. Companies have reported on many areas of sustainability in their initiative in response to the growing pressure placed on them to report on sustainability (Clementino et al., 2021). Companies provide information to demonstrate a more significant commitment to transparency and, ultimately, to circumvent their duties to the many stakeholders, they serve (Fox et al., 2020; Nadeem, 2022). There is a need for accountability since companies have a duty to all stakeholders to use the resources at their disposal. On the other hand, it is essential to bear in mind that better reporting does not always equate to increased openness. For instance, if there is no regular and obligatory examination of this information, businesses may provide irrelevant information to project a positive and open image.

Additionally, it does not imply that businesses have satisfied their duty to disclose as required (Dirani et al., 2020). Since there were no regulations, the GRI was the first set of rules that made it possible to compare how companies around the world reported and forced them to report on a wide range of harmful practices by setting clear rules. In other words, the GRI was the first set of rules that made it possible to compare how companies worldwide reported. The GRI standards are widely regarded as "the de facto worldwide standard" for sustainability reporting (Sumritsakun, 2022), and many academics use them extensively. The Global Reporting Initiative (GRI) framework provides reporting criteria for six primary areas, illustrating the diverse issues often encountered in business sustainability (Dissanayake, 2021). The economy, the environment, society, the responsibility for goods, human rights, and good labor all figure into this category. Two of the six categories are concerned with HRM practices that benefit the natural world. To begin, the goal of the category known as "labor practices and decent work" (LA) is to "represent the quality of work and the working environment." Nine key performance indicators are included (Blustein et al., 2019). The four pillars of the International Labor Organization's Decent Work Agenda—employment, dialogue, rights, and protection—are the foundation for this category's key performance indicators. For instance, one performance indicator (LA4) will instruct you on recording the "proportion of workers covered by collective bargaining." According to the Global Reporting Initiative (GRI), "collective bargaining is an essential approach for stakeholders to get engaged."

"By doing so, it strengthens an organization's beneficial social effects and contributes to responsible management" (Muda et al., 2020). Reporting on the workforce profile (in terms of socio-demographic groups and the kind of employment contract), notice periods, health and safety, training, and pay equality are some of the other basic LA categories. Other key LA categories include pay equity. The "Human Rights" (HR) GRI category is the second one that pertains to sustainable HRM. The "ILO Declaration on Fundamental Principles and Rights at Work" from 1998 serves as the foundation for this policy (Eşim et al., 2019). There are six key performance metrics that it focuses on, such as ensuring that individuals are not discriminated against and are not forced to work against their will. Human rights indicators will affect public companies'

subsidiaries and/or supply networks based in developed countries (Tsalidis et al., 2021).

In response to the rising need to report on sustainability, corporations have independently reported on several areas of sustainability (Amar et al., 2020; Mion et al., 2019). Companies provide information to demonstrate their commitment to transparency and avoid their obligations to the numerous individuals they serve (Canfield et al., 2021; Lyon et al., 2018). Companies owe it to all of their stakeholders to make optimal use of their available resources. Therefore, accountability is essential. On the other hand, it is essential to keep in mind that improved reporting does not always imply more openness. For example, organizations may provide irrelevant information to demonstrate transparency if there isn't a frequent and mandated evaluation of this information.

Additionally, it does not imply that companies have fulfilled their obligation to provide information as necessary (Behnke et al., 2020). Since there were no laws before, the GRI was the first set of rules that not only made it possible to compare how firms throughout the globe reported but also required them to report on a broad variety of harmful activities by establishing explicit guidelines. In other words, the GRI was the first set of guidelines that made it feasible to compare the reporting practices of corporations across the globe. The GRI guidelines for sustainability reporting are regarded as "the de facto international standard" (Acin et al., 2020), and many researchers rely on them regularly. The Global Reporting Initiative (GRI) provides reporting standards for six primary categories. These sections illustrate the diversity of difficulties that can arise while discussing a firm's sustainability. This category includes the economy, the environment, society, the responsibility of products, human rights, and the quality of labor. Two of the six categories concern HRM practices that are environmentally friendly. The objective of the category "Labor practices and decent work" (LA) is to "reflect the quality of labor and the working environment." There are nine essential performance metrics (Alzahrani et al., 2021). The key performance indicators for this category are based on the Decent Work Agenda's four pillars: employment, dialogue, rights, and protection. According to the Global Reporting Initiative (GRI), collective bargaining is a crucial tool in which stakeholders should participate. "Doing so increases an organization's positive social consequences and contributes to responsible management" (Lubis et al., 2019; Stahl et al., 2020; Utami et al., 2019). Pay equity is a further essential LA criterion. Human rights are the second category of the GRI about sustainable HRM (Monteiro et al., 2022). It focuses on six crucial performance measures, such as ensuring no one is mistreated or forced to work against their will.

The study's results on sustainable human resources reveal that managing an organization's human resources impacts more than just its financial performance. The return on investment, market share, and profit of a corporation are all affected by this aspect. (Al-Thaqeb et al., 2022; Al Breiki et al., 2019; Marbun et al., 2020; Xiong et al., 2020). This management approach considers and addresses concerns with workers' physical and mental health, their sincerity toward them and advancement prospects, and the creation of a healthy working environment and circumstances (Tamers et al., 2020). Care for workers entails ensuring that they are healthy and productive. Environmental protection involves attention to environmental issues. Utilizing a variety of financial measures to boost revenues is only natural for organizations (Cuiyun et al., 2020). When pursuing this purpose, it is crucial not to lose sight of the company's profitability since this is also a crucial aspect of sustainable HRM. Participation from workers, social discourse, and employee professional development possibilities are still highly crucial. Participation in several training and development programs is typical for employee growth. The

development of employees is also advantageous for various reasons, including that it communicates to employees that the business cares about both the present and the future and wants to keep them for the long term (Manuel et al., 2020). Issues of trust, respect, open and proactive communication-oriented employee collaboration, fair treatment, and justice (which means that everyone in an organization has the same responsibilities and rights) are all relevant to sustainability. So are the necessary resources, external collaborations, working time, which tends to leave, working from residence, holidays, awards, flexible arrangements related to retirement, and conformance above and beyond labor regulations (Kossek et al., 2022). When all of these features are viewed in the same context, it is evident that they are all interconnected. So, each quality is judged based on how much it helps HRM make money in the long run.

In addition to these features of sustainable HRM, individuals are seen as an end in themselves instead of just a means for corporations to achieve their objectives (Vitolla et al., 2019). The expansion of the service sector caused this paradigm shift. This section focuses mainly on the short-, medium-, and long-term performance of the company as well as the value of its human resources (Rodríguez-Sánchez et al., 2020). The ultimate objective is to improve safety and quality in the present to make future profitable investments. Therefore, the value of human resources is an essential aspect of sustainable HRM that must never be overlooked (Yusliza et al., 2019). Therefore, the emphasis should not be on reducing human resources but on acquiring and enhancing new ones. In light of these arguments, it is evident that sustainable HRM has prioritized a "win-win" approach to global development and transformation. In addition, it has become a significant problem since it affects both employers and workers. The growth and progress that have occurred throughout time have resulted in advances and adjustments in the significance of human resources, making them more valuable than in the past (Dirani et al., 2020). Importantly, sustainable HRM does not replace other ways of managing people, such as strategic and HRM. On the other hand, each successive strategy is superior to its predecessor. This is a widespread misperception since the inside and outside surroundings constantly change.

Hypothesis 1: SHRM has a significant impact on the SR.

Reporting on sustainability provides staff extra incentives and may aid in recruiting fresh talent. Employer-employee communication and employee satisfaction go together like peanut butter and jelly. According to several studies, this is the aspect that significantly affects the degree of worker satisfaction. According to survey data, engaged employees are more likely to comprehend and trust their management. Sustainability reporting is a component of this objective. If you are working with your employees to establish a strategy for environmental sustainability and encouraging them to take action, reporting on their successes will give them the sense that you care about their work. Inform the public whether your company can cut its energy costs by 40 percent in one year after

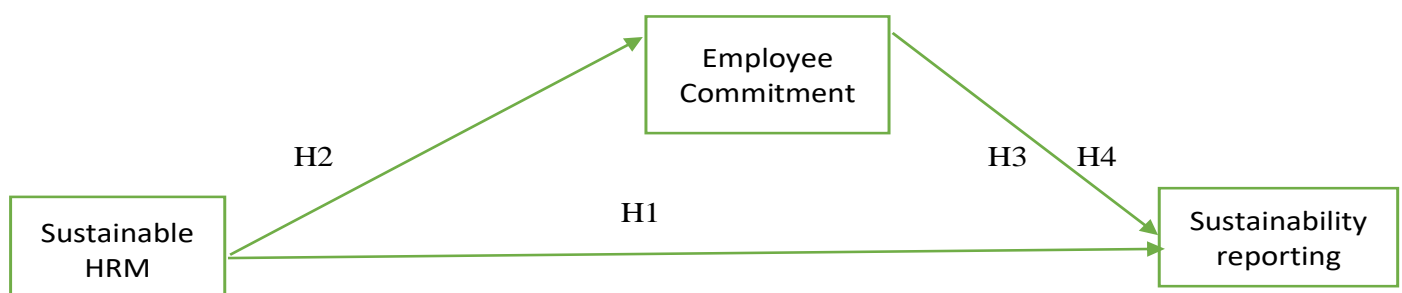
requesting employees to help reduce energy use and if they are effective. When employees are informed about the good accomplishments of their business, they are more inclined to trust it (Guzzo et al., 2021).

Additionally, you may persuade individuals to work for you by reporting on their behaviors. 64 percent of millennials consider a company's environmental and social actions when considering employment choices. A great way to get millennials to work for your company is to post online summaries of their past efforts and successes (Szymkowiak et al., 2021). Sustainability reporting is appealing not just to employees but also to customers. Customers, and millennials, in particular, are more likely to purchase from businesses that disclose how they assess their impact on the surrounding environment. Customers who are environmentally conscious in their own lives feel a stronger connection to a company when they learn that the company shares its ideals (Chawla, 2020). Reporting on sustainability is another method for proving to customers that your business is worth their hard-earned money. Businesses and their customers often engage through social media and events. The ability to provide customers with reports is a further benefit of participating in discussions with consumers. Human capital development is seen as a crucial component of the SCA because of the complexity and velocity of contemporary business (Rusminingsih et al., 2022). Therefore, it is hard to ignore the relevance of HRM as a system framework for developing human capital, which eventually results in a sustainable competitive advantage. Numerous studies have shown that human resource practices, either as a whole or individually, positively affect a company's performance (Pham et al., 2020). Whether the practices are analyzed individually or collectively, this is true. Empirical research has repeatedly shown that strategic HRM strategies positively affect the firm's performance due to employee devotion (Khan, 2020). Even though the results of specific research contradicted those of others (Elrehail et al., 2020; Hamadamin et al., 2019) found that strategic HRM had a positive effect on employee behavior, which in turn gave the organization a competitive edge. Malik (2019) study indicates that thorough employee training advances their knowledge, skills, and abilities. According to Kuzminov et al. (2019), when a company invests in its employees' human potential development, it increases their value and competence. According to the study's results, additional parts of HRM, such as giving job security, prizes, and incentives, are successful at raising employee morale and reducing staff turnover. If non-rigid work schedules and team-based learning are established, it will be easier for employees to learn new things and share what they have learned with others. Additionally, this will help boost staff morale (Merriel et al., 2018).

Hypothesis 2: SHRM has a significant impact on the EC.

Hypothesis 3: EC has a significant impact on the SR.

Hypothesis 4: EC mediates the relationship between the SHRM and SR.



### 3. Method

The study employed quantitative methods, and a questionnaire was used to collect data. SEM-PLS is used for the data analysis. Use partial least squares structural equation modeling. The structural and measurement models will be described in the next section (PLS-SEM). According to *F. Hair Jr et al. (2014)*, using PLS-SEM in this study resulted in several advantages, including the following: It is simple to run data evaluated by both reflective and formative items, handle single-item constructions, and recognize the data without difficulty. PLS-SEM is effective with small sample sizes and makes no assumptions about the underlying data. PLS-SEM has more statistical power than CB-SEM since it is renowned for its proficiency in parameter estimation. CB-SEM was created during the 1980s (*F. Hair Jr et al., 2014*). Due to this, it is relevant in a variety of academic contexts.

### 4. Results

The results of this study were evaluated using a two-step procedure. According to *Sarstedt et al. (2021)* that the PLS-SEM study starts with checking the estimate of the outer model (i.e., the measurement model) for internal consistency reliability (i.e., composite reliability), convergent validity, and discriminant validity. This is done before deciding if the convergent and discriminant hypotheses are true. Reliability (also known as internal consistency) and construct validity (also known as convergent and discriminant validity) are not useful for formative measurement approaches (*Benitez et al., 2020*). Dependability can't be used to judge the quality of a measurement in a formative measurement method.

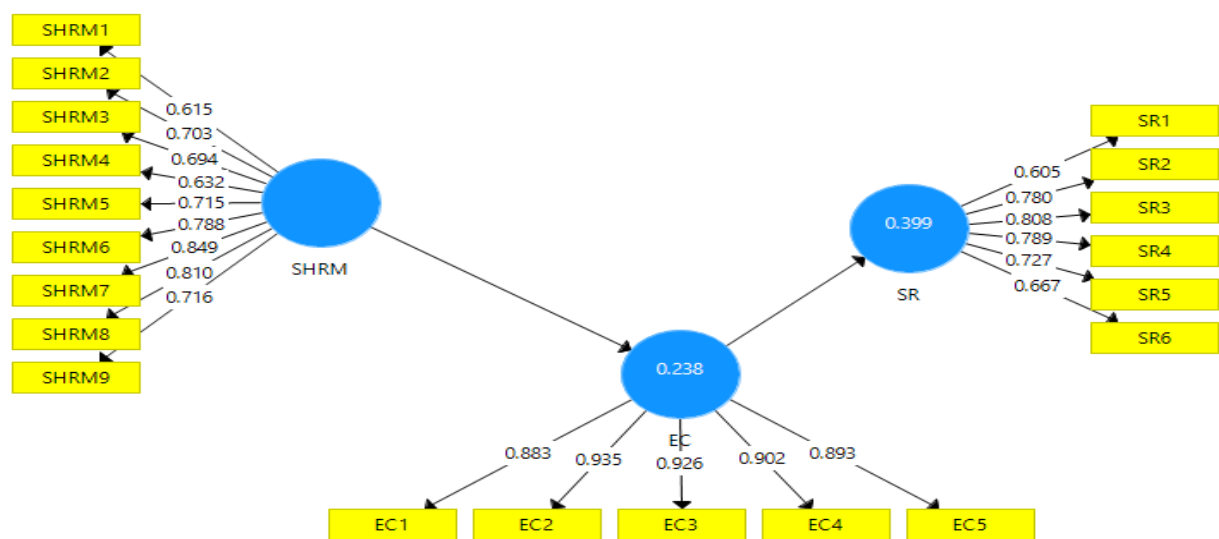


Figure 1: Measurement Model

Table 1: Outer Loadings

	EC	SHRM	SR
EC1	0.883		
EC2	0.935		
EC3	0.926		
EC4	0.902		
EC5	0.893		
SHRM1		0.615	
SHRM2		0.703	
SHRM3		0.694	
SHRM4		0.632	
SHRM5		0.715	
SHRM6		0.788	
SHRM7		0.849	
SHRM8		0.810	
SHRM9		0.716	
SR1			0.605
SR2			0.780
SR3			0.808
SR4			0.789
SR5			0.727
SR6			0.667

dependability has been proposed as an additional indication of internal consistency (*Benitez et al., 2020*). *F. Hair Jr et al. (2014)* state that the composite reliability values must be more than 0.60 to estimate internal consistency's dependability appropriately. According to the external factor loadings examination, the indicator's dependability must be more than 0.60. (*F. Hair Jr et al., 2014*).

Convergent validity, on the other hand, describes the degree of positive correlation between measurements of the same idea, which causes construct indicators to converge or share a large portion of their variance. Convergence validity is the degree to which measurements of the same thing agree with each other (*F. Hair Jr et al., 2014*). The *F. Hair Jr et al. (2014)* To show convergent validity, researchers must first look at the outer loadings of the indicators and the average variance that has been extracted (AVE). The average variance extracted (AVE) and the outer loadings are used to determine convergent validity (*F. Hair Jr et al., 2014*). *F. Hair Jr et al. (2014)* say that an AVE range of 0.50 or higher is best. The AVE is the grand mean value of the squared loadings of the construct-related indicators. This shows that the theory can explain more than half of the differences between its indicators (*F. Hair Jr et al., 2014*).

Cronbach's alpha is often used in social science research to determine internal consistency, although PLS-SEM is regarded as a more conservative metric. As a result, composite

The AVE results are then thoroughly examined during the convergent validity testing. AVE value in the outcomes fell

below the 0.50 minimum required for significance. For example, (F. Hair Jr et al., 2014). Convergent validity was shown since the minor standard deviation result was 0.531. The calculated AVE values are also shown in Table 2.

Table 2: Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
EC	0.947	0.947	0.959	0.824
SHRM	0.890	0.903	0.910	0.531
SR	0.826	0.823	0.873	0.537

The discriminant validity may be computed once the convergent validity has been determined. Fornell et al. (1981)'s criteria were used to assess the test's discriminant validity. This research found that the link between the square root of AVE

values and a latent variable was greater than that of any other kind of value for any given construct.

Table 3: Fornell-Larcker Criterion

	EC	SHRM	SR
EC	0.908		
SHRM	0.488	0.728	
SR	0.632	0.514	0.733

In this paper section, the component coefficients were determined using the bootstrapping approach of SmartPLS 4.0. (Sarstedt et al., 2021). As advised by F. Hair Jr et al. (2014), the number of bootstrapping subsamples was adjusted to 5,000, and none of the 595 included bootstrap cases exhibited a significant change.

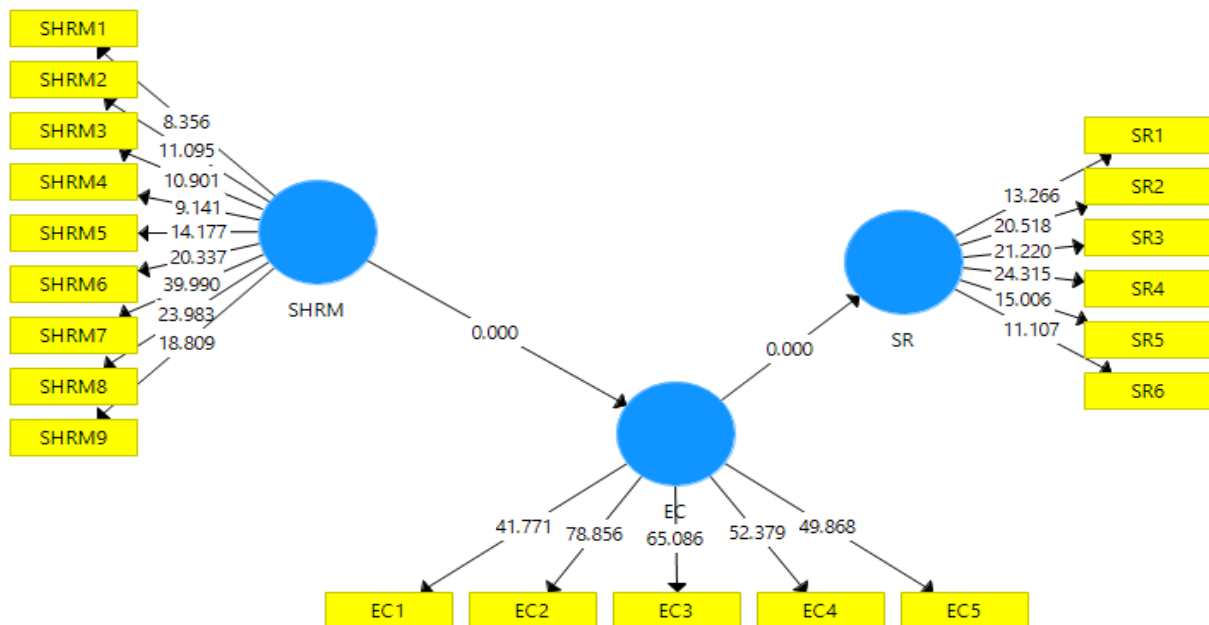


Figure 3: Structural Model

The results of the direct hypothesis are shown in table 4 below. The results indicate that the hypothesis explaining

the direct relationship between the EC -> SR and SHRM -> EC is accepted significantly.

Table 4: Direct Effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
EC -> SR	0.632	0.640	0.045	4.023	0.000
SHRM -> EC	0.488	0.493	0.062	7.894	0.000
EC -> SR	0.442	0.401	0.025	3.121	0.000

The result of the mediating hypothesis is explained in table 5 below. The results indicate that the EC mediates the

relationship between the SHRM and SR

### 5. Mediation effect

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
SHRM -> EC -> SR	0.308	0.317	0.054	5.724	0.000

### 6. Discussion

The results of the study have provided support for the proposed findings. The application of methods that are unique to the field of HR to assist in the formulation of a company's strategy for ensuring its continued viability and the development of an HR structure that will allow the company to function effectively

over time is what is meant by the term "sustainable HRM." In other words, sustainable HRM refers to using methods specific to HR. In addition, it encourages ecologically responsible behavior by enforcing rules that advance equality, growth, and the overall welfare of society. In addition, it assures that the company will continue to bring in money far into the foreseeable future (Macke et al., 2019). This includes the

management of unintended consequences and negative feedback that result from HRM strategies and practices that ensure the achievement of financial, social, and environmental goals. These unintended impacts and feedback are caused by the methods and processes of HRM that ensure financial, social, and environmental goals are accomplished (Yong et al., 2020). For this reason, sustainable HRM requires that plans for HRM be presented in a manner both internal and external customers can comprehend and that both types of customers use these plans. This cultural conception of sustainable development has significantly influenced how businesses and HRM approach the problem of defining it (Hahn et al., 2018).

The results also highlight a viable theoretical framework for applying sustainable HRM. The research that was carried out on this topic suggested the use of three different methods. Among these ways of thinking are the paradox theory (Kramar, 2022; Mariappanadar, 2020) and the stakeholder theory (Jerónimo et al., 2020). Because of these two aspects, our paper contributes to the line of research that came after it. At first, stakeholder theory makes it possible for HRM companies to assess their operations' performance according to variables other than their profit line (Ragmoun et al., 2020; Schönborn et al., 2019). Second, the necessity of building partnerships with a vast array of stakeholders was the driving force behind the development of global reporting standards such as the GRI, as well as the options regarding whose interests are considered and taken into account via a participatory approach (Dmytriyev et al., 2021). These standards and these options were developed in response to the necessity of building partnerships (Hong et al., 2021). This leads to two very different consequences.

A commitment to avoiding cost-driven, short-term HRM practices that harm workers, their families, and the communities they live is the first step toward sustainable HRM (Mariappanadar, 2020). Second, sustainable HRM requires proactive strategies to build links between internal and external resource providers (Agyabeng-Mensah et al., 2020). This suggests a stronger commitment to staff growth and development as a long-term investment to attain better functional flexibility. On the other hand, the cost savings associated with numerical flexibility are only advantageous in the short term (He et al., 2018). Kubilayhan et al. (2020) state that one method to manage HR is to utilize the GRI's performance standards and to report indicators as a guide. This is one of the strategies that may be used. It was suggested that this would be a workable technique for managing HR. We analyze the companies that report on sustainable HRM and the amount of information that these companies offer, following the standards established by the GRI for reporting. This gives us an idea of how much businesses care about HRM, which is good for the environment.

## 7. Implication

Understanding the HR-related antecedents of sustainability reporting among Indonesian publicly listed firms would alert all stakeholders responsible for sustainability reporting to have a clearer picture of how SR is formed and how the beliefs and perceptions of potential venture initiators influence their sustainability reporting to start a business. This research makes several critical contributions to practice; in understanding the HR-related antecedents of sustainability reporting among Indonesian publicly listed enterprises; in understanding the HR-related antecedents of sustainability reporting among Indonesian publicly listed firms.

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