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Journal of Current Studies in SDGs
Homepage : https://journal.i-ros.org/index.php/JOCSIS
Email : jocsis@i-ros.org

e-ISSN 3089-7564
Vol.3, No.1, March 2027

Review of Empirical Research on Corporate Sustainability Practice: An Indonesian Context Towards SDG 12

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DOI : https://doi.org/10.63230/jocsis.3.1.314

Sections Info

Article history:
Submitted: February 9, 2026
Final Revised: April 20, 2026
Accepted: June 5, 2026
First Available Online: August 5, 2026
Publication Date: March 27, 2027

Keywords:
Corporate Sustainability;
Indonesia;
Sustainability Reporting;
Sustainable Development Goals;
Systematic Literature Review;
Triple Bottom Line.

ABSTRACT

Objective: *To examine the implementation of corporate sustainability practices among Indonesian companies by reviewing empirical academic studies and identifying how the Triple Bottom Line (TBL) framework is adopted to address sustainability challenges. This study contributes to understanding responsible corporate practices and their relevance to achieving Sustainable Development Goal 12 (Responsible Consumption and Production).* ***Method:*** *A systematic literature review approach to analyze scholarly publications related to corporate sustainability practices in the Indonesian context. Following a systematic review protocol, 57 articles were selected and examined through content analysis using Atlas.ti software. The analysis focused on identifying sustainability practices based on the Triple Bottom Line framework, including economic, social, and environmental dimensions.* ***Results:*** *The findings indicate that most Indonesian sustainability studies utilize the TBL framework as the foundation for explaining corporate sustainability practices. However, sustainability implementation remains predominantly focused on reporting activities, while only a limited number of studies discuss the integration of TBL principles into business operations, organizational strategies, and corporate culture.* ***Novelty:*** *The study provides a comprehensive review of corporate sustainability practices in Indonesia by identifying the gap between sustainability reporting and strategic implementation. The findings emphasize the importance of embedding sustainability principles into corporate decision-making and operational processes to strengthen responsible production practices and support SDG 12 achievement.*

INTRODUCTION

In 1987, the United Nations' World Commission on Environment and Development (WCED), also called the Brundtland Commission, published a report about the importance of sustainability and sustainable development (Emina, 2021). The report defines sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Emina, 2021). An extension of this definition commonly incorporates a triple-bottom-line approach in assessing and controlling financial, environmental, and social dimensions of business achievement (Alhaddi, 2015; Dwyer, 2005).

Triple Bottom Line (TBL) was first introduced by Elkington (2020). TBL serves as a strategic planning and reporting system alongside a decision-making framework that aims to facilitate the attainment of sustainable development within companies, functioning as both an internal management tool and an external reporting framework; it endeavours to foster long-term viability and balance across environmental, social, and economic dimensions (Dwyer, 2005). TBL is widely recognized and acknowledged within sustainability (Cai & Choi, 2020). The interrelatedness of the constructs of TBL and sustainability is acknowledged by scholars within academic discourse, often leading to their interchangeable usage in a considerable body of literature (Alhaddi, 2015).