

CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE WITH ANALYTICAL HIERARCHY PROCESS MODEL

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ABSTRACT

This study aims to examine other alternatives in assessing CSR disclosures using the Analytical Hierarchy Process (AHP) method and the relationship of CSR disclosure with the company's financial performance. The sample in this study is the company of Oil Palm in Indonesia for the period 2012-2017. The sample method was purposive sampling, while the data analysis method used multiple regression. The results of this study indicate that the AHP model can be used as an alternative disclosure assessor which indicates PT. Angkasa Jaya Tbk has the highest priority factor value. If it is associated with company performance, disclosure of corporate social responsibility has an effect on company performance. The results of this study support the theory of stakeholders and legitimacy theory. The results of this study can be used for company as an alternative to the CSR Index calculation.

Keywords: Analytical Hierarchy Process, Social Responsibility, Corporate Financial Performance

BACKGROUND

Corporate Social Responsibility (CSR) is a concept which is used by companies to be able to integrate social and environmental concerns in the company's business processes (European Commission, 2011). It can provide a competitive advantage that can improve company's finances (Margolis & Walsh, 2009). It is used to describe social and environmental contributions and also the consequences of business activities. CSR is an important thing for companies nowadays, because many companies have disclosed activities carried out with the aim of being a form of corporate social and environmental responsibility. However, this is directly proportional to many companies that still do not care about their surrounding environment (Gunardi, Febrian and Herwany 2016).

Corporate Social Responsibility Disclosure is one of a kind to gain legitimacy from surrounding people and the environment around the company. CSR is often associated with the triple bottom line that hopefully hopes it can balance these three things that will have an impact on Stakeholders' trust and enhances the company's image (Gunardi et al., 2016). However, CSR programs in current situation has not become the company's main strategy, because the understanding of CSR and its effectiveness are still diverse (Windsor, 2001).

One industry that has a significant role in environmental damage in Indonesia is the Palm Oil Industry. The Institution of Independent Consultant of Europe in economy and environment, especially in agribusiness sector explained that the expansion of oil palm plantations can cause deforestation, increases greenhouse gas emissions and also causes biodiversity loss, this industry exploits labor and uses child labor.

The government is trying to overcome these problems by creating an institution that will ensure sustainable palm oil business practices in sustainability standardization, this is evidenced by the emergence of Indonesia Sustainable Palm Oil (ISPO) and Roundtable on Sustainable Palm Oil (RSPO). Government regulations related to disclosure of CSR in Indonesia are contained in Government Regulation No. 40 of 2007, but there is no standard that explains the company's to-do list program in CSR activities, so that it makes a variety of CSR disclosures (Rumambi & Lintong, 2017).

CSR Reporting in Sustainability Reporting recently has guidelines, namely the Global Reporting Initiative (GRI) Guidelines, the GRI standard is used in order to provide transparency and completeness of the information which was disclosed in the Sustainability Reporting (Menichini, 2014). Regulations regarding CSR reporting can play an important role in encouraging companies to issue sustainability reports annually (Bhimani & Soonawalla, 2005). However, Wijengsihe's research (2012) explains that the GRI guideline still has not been able to have an impact on disclosures that has done by companies, there are still many companies from various industries that cannot fulfill all aspects of assessment in the GRI Guidelines, and the majority of companies still disclose CSR under 50 % of all GRI indicators.

Gray and Milne (2005) argued that the assessment of a company's sustainability report requires long term observation and needs to be linked to socioecology in the environment where the company operates. The CSR Index assessment, if it is disclosed is given a value of 1 and if it does not disclose given a value of 0 is considered to only focus on the indicators presented in the company's annual report and does not discuss the company's environmental issues appropriately, this can certainly disguise other indicators that are not carried out and disclosed by company (Moneva, Archel & Correa, 2006). Tsang, Welford & Brown (2009) and Michellon et al. (2015) found that companies that disclose sustainability reports using the CSR Index assessment, do not report on the company's actual operations, many companies only disclose the performance that has been done compared to disclosing activities that cause damage or benefits provided to the community. GRI, which is currently implemented in several companies, only focuses on meeting the standards and regulations used to realize the concept of sustainability reports (Gawel, 2006).

The development of the calculation of the CSR Index in assessing GRI indicators can be a step towards standardization in assessing corporate's social responsibility (Tapscott & Ticoll, 2003). Recently, the assessment of the GRI guideline was developed as a guideline for assessing the presentation of sustainability reports but did not provide an assessment of the company's activities (Mazurkiewicz, 2004). In this case, Michellon et al. (2015) suggest another CSR calculation system so that the company's sustainability report really describes things that have been done by the company, this is supported by the research

of May et al. (2012) which provides other alternatives in CSR calculations using the Analytical Hierarchy Process (AHP) model. CSR assessments which uses dummy variables in assessing CSR indicators only focus on evaluating the completeness of CSR reports rather than CSR performance ratings (May, Katsuya & Hiroshi, 2011).

Korhonen (2003) explains that there are other measurements that assess social and ecological indicators that illustrate the social and environmental impacts of economic activities. Drienikova (2005) explained that in order to assess CSR activities can use the Analytical Hierarchy Process (AHP) method which is used to form the goals of stakeholders in the implementation of corporate social responsibility and can be used to minimize environmental damage caused by the company's operations. Lilong and Jianxin (2009) explain that by using AHP, it will be easier for company to evaluate the system of indicators of corporate social responsibility because the calculation is based on the indicators of the weight of the system of corporate social responsibility.

The CSR assessment such as the usage of the index which is recently used is a method and criteria that is not so transparent enough, then it encourages the lack of credibility of the sustainability report recently compiled by many companies (Gunardi et al, 2011). So far the company has only provided valuations based on dummy variables by assessing disclosures by calculating the CSR index based 1 and 0 score (De Villers & Alexander, 2014). contrastly to the research of Mei et al . (2012) which shows t CSR assessment in China can provide fair and transparent results using the Analytical Hierarchy Process method . This is because the AHP method regulates specific indices for each company activity. Therefore, researchers are searching for reset in Indonesia caused in the preparation of sustainability reports palm oil companies are still using assessment based on 1 and 0 score in the use of the GRI Guidelines.

Compilation of sustainability reports is given an impact on the company's financial performance (Margolis & Walsh, 2009). CSR reporting can have an influence on the company's financial performance, because it can provide a positive signal to stakeholders who will stand up to company performance (Kim & Kim, 2014). On the other side, CSR disclosure will have an impact on the company's financial performance in the future because in order to maintain its position in the industry, the company needs to consider its competitive advantage strategy, one of a kind can be done by disclosing sustainability reports (Hitt et al , 2000). However, Hemingway & Maclagan (2004) found that CSR disclosure did not have an impact on the company's financial performance, CSR disclosure was only to give a good impression of management who did not necessarily really do social activities in order to get a good image, Moon (2002) explained that CSR disclosure is only a part of the business objectives in order to provide positive results for the company in a faster period of time.

Based on the differences in the results of this study, the researchers conducted a study on the use of the AHP model in calculating the CSR Index and the relationship of CSR disclosure with company performance. Because there are still mixed results caused by different samples, theories and conditions of the company.

LITERATURE REVIEW

Analytical Hierarchy Process (AHP)

AHP was first introduced by Saaty as a method for formulating and analyzing decisions. AHP has been applied in many problems in the past few decades, many companies were using AHP in policy making (Schmoldt, 2001). AHP can be used as a tool for analyzing environmental impacts, because using the AHP trade-off between various environmental problems and development can be given the right solution (Ramanathan, 2000). AHP is one method used for *multiple-criteria decision making* (MCDM) (Saaty, 1986). This method elaborates complex systems into hierarchical systems (Bozbura et al , 2007).

AHP provides a way to elaborate problems into hierarchies that easier to be understood and evaluated subjectively (Chen, 2011). Subjective evaluations are converted into numerical values that can be processed to rank in each alternative. The advantages of AHP compared to other methods are flexibility and intuitive appeal to decision makers and the ability to examine inconsistencies in valuation (Saaty, 2000). Conventional environmental impact assessments such as matrix methods whose assessments are limited by the availability of appropriate indicators, (Wedley, 1990). Assessments that are based on assessment, from indicators that are separated become measurable and not measurable. Every individual who assesses environmental impacts has different parameters, whereas AHP has several models for clearer objectives of each indicator.

Company performance

Measurement of company performance is a process of efficiency and effectiveness (Neely et al, 2005). According to (Snow & Hrebiniak, 1980) financial performance is important in the effectiveness of management in each company, although there is no specific performance measurement that can be used to measure the aspects of performance. To improve the company's financial performance is a management responsibility, high financial performance will have an impact on stakeholders and the company has many opportunities to improve social performance in all aspects.

There are many measures that can be used to measure a company's financial performance, the use of measures for a company's financial performance is based on a measure that can indicate a performance entity that is not only influenced by differences in the size of a company (Mahoney & Roberts, 2003). Company performance can be seen from a financial and non-financial perspective, in traditional management the performance measure that is often used is the measurement of financial performance presented in the company's financial statements.

Financial statements are financial information that describes the financial performance of a company, a tool for measuring financial performance known as financial ratios. The ratio is the result obtained between one number and the other number, the comparison can provide an overview of the company's financial condition, the results of which can be used as consideration for decisions (Fahmi, 2014).

CONCEPTUAL FRAMEWORK

GRI can help companies in preparing sustainable reports to be able to implement, manage and report on corporate social responsibility activities (Waddock, 2008). Companies that use GRI as sustainability reporting standards have a higher commitment to CSR than companies that do not use GRI (Mahoney et al , 2013). However, Michellon's study (2015) explained that there were criticisms of the CSR assessment system that used values 1 and 0 on the GRI indicator. The valuation system

does not explain GRI indicators in general, meaning that companies that have carried out CSR activities but are not included in the GRI indicator are considered not carrying out CSR activities (Moneva et al., 2006, Joseph, 2012).

The use of GRI as a guideline for disclosing CSR that is still voluntary makes the flexibility in preparing reporting on social and environmental activities can make companies use the GRI guidelines in a biased way (Moneva et al., 2006). Companies can prepare sustainability reports by providing more checklists on GRI which can increase the company's GRI index, even though the company does not necessarily carry out these activities (De Villers & Alexander, 2014). Companies use the GRI guide to try to meet all GRI indicators with the aim of improving reporting valuation (Michelon et al., 2015). This makes the company will continue to strive to fulfill all GRI indicators to get high scores and provide positive values for the implementation of CSR in the company.

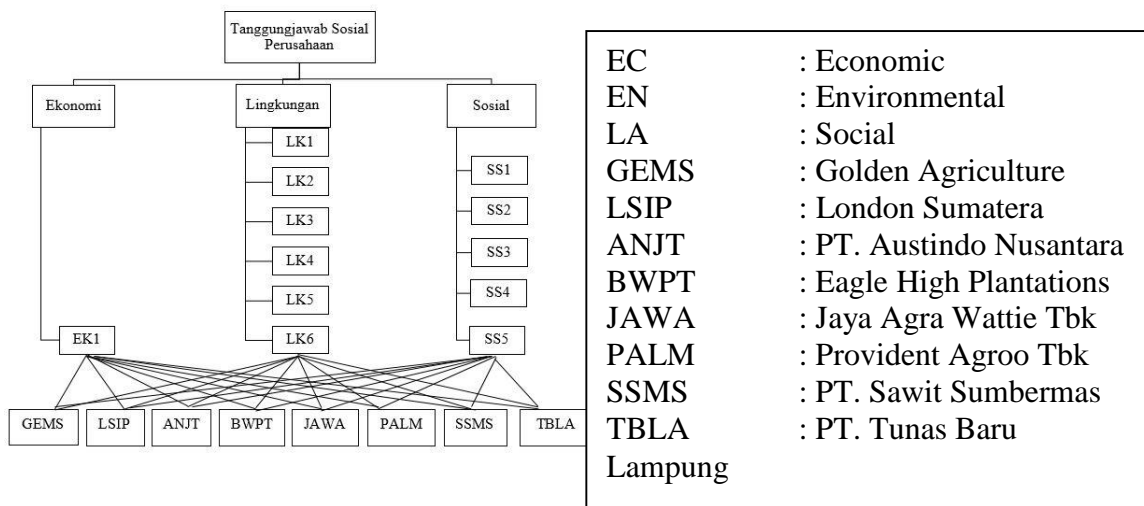
Some previous studies explained that regulations that are still voluntary make companies feel free to present reports and implementation of standards does not always lead to greater accountability (MacLean 2011), this is because many companies receive certification but do not apply standard requirements (Aravind & Christmann, 2011). There is a lot of literature discussing about the misuse of CSR index calculations by using the GRI indicator which is an international framework for sustainability reporting (Bebbington, Kirk, & Larrinaga, 2012; Gray, 2010; Mahoney et al., 2013).

CSR reporting is becoming an increasingly important issue for practitioners and academics. According to KPMG (2011) 95% of the 250 companies reported CSR in 2011, an increase of 14% from 2008. However, little research has discussed the internal dynamics arising from reporting and the effect of implementing GRI used as a basis for sustainability reports within the company (Fortainer et al., 2011). Therefore, another model is needed that can be used in assessing CSR reporting in addition to the calculation of CSR Index.

CSR measurement is very similar to Multiple Criteria Decision Making (MCDM), so the use of AHP is the right choice for measuring social performance (Arrington et al., 1982). Kahraman (2012) explained that the measurement of current CSR disclosures is still biased, because the sustainability reports made by the company have not been accurate in assessing CSR measurement indicators. Therefore, the use of AHP can be used as another alternative in measuring CSR.

Structure of the Research Hierarchy

The assessment of corporate social responsibility disclosure in this study uses hierarchies using a sample of oil palm sector companies in Indonesia. In the use of the AHP model, the Palm Oil Sector is called an alternative in the hierarchy. Before determining alternatives, criteria are needed to assess CSR disclosure. Determination of criteria in the hierarchy in this study is based on research from Menichini (2014). In addition, several other studies have explained that to compile a Sustainability Report the company must choose the relevant problem to evaluate the performance of CSR (Calabrese et al., 2013). There are assessment indicators that can be used in the assessment of sub-criteria of each company. Therefore, this study combines the GRI G4 indicators which are considered relevant to the disclosure of social responsibility of the Palm Oil sector companies in Indonesia and then assesses disclosures using the AHP model. The following is the hierarchical structure in this study:



Determination of Research Criteria

In the economic aspect, the researcher uses assessment sub-criteria in the form of company reports regarding the percentage of economic value distributed and explains where material impacts occur (EK1). The selection of these criteria is based on the company's operational activities that have a direct influence on the environment, this is because the raw materials in the production process are taken directly from nature.

In the environmental aspect the researcher uses the energy sub-criteria (LK1) assessment that is carried out, namely, the company reports energy consumption in the organization. The selection of these criteria is based on the role of oil palm companies that use fossil fuels that require millions of years to decompose. The second sub-criterion is water (LK2) assessment in the form of companies reporting total water withdrawal based on sources, this is because oil palm plantations have a potential impact on water pollution that can be caused, the use of chemicals in river boundaries and the construction of trenches, and embankments in areas bordering the river.

The third sub-criterion is biodiversity (LK3) assessment in the form of companies reporting operational locations that are owned, rented, managed inside, or adjacent to, protected areas and areas with high biodiversity values outside protected

areas. The selection of these criteria is based on when clearing oil palm land will have an impact on the loss of wildlife habitat caused by the use of heavy equipment when land acquisition. The fourth sub-criterion is the Emission (LK4) assessment carried out, namely, the company reports the intensity of greenhouse gas emissions. This criterion was chosen, because the company's production activities can produce emissions into the air which can damage the environment specifically contributing to the greenhouse effect.

The fifth sub-criteria are Liquid Waste and Solid Waste (LK5). The assessment that can be done is by the company reporting the total waste based on the type and method of disposal. The selection of these criteria is due to the operational activities of oil palm companies producing waste that is hazardous to the environment, besides that waste management carried out by companies must meet the criteria in environmental protection. The sixth sub-criteria are companies reporting monetary value of significant fines and total non-monetary sanctions, due to non-compliance with environmental laws and regulations (LK6).

On the social aspect, researchers use employment sub-criteria (SS1), assessments are carried out by assessing the extent to which processes have been implemented, incidents of human rights violations, and changes in the ability of stakeholders to obtain and use human rights. The second sub-criterion is the relationship of labor management (SS2), in this criterion the company reports a program for management skills and lifelong learning that supports the sustainability of employee work and helps manage post-service. The third sub-criterion is occupational health and safety (SS3) which can be assessed by the company reporting the percentage of the total workforce represented on a formal joint management-worker committee that helps oversee and advise on occupational health and safety programs. The fourth sub-criterion is the Supplier Social Assessment (SS5) which can be assessed by a company report on the percentage of screening of new suppliers using the impact criteria on the community.

The selection of all the criteria above is based on the research of Menichini (2014) which uses the GRI G3.1 guideline, but in this study the GRI guideline is adjusted to the latest guidelines, GRI G4. Selection of criteria is also adjusted to relevant indicators to evaluate CSR commitment and performance (Calabrese, Costa, Menichini, and Rosati, 2013) . The criteria compiled in this study are based on 2015 GRI G4 indicators, but in the assessment given using the AHP model and not based on CSR assessment in the form of using dummy variables . The focus of this study is to provide another alternative to the way in which CSR disclosure is calculated using the AHP model which aims to minimize the subjectivity of the assessment of CSR disclosure by using a more mathematical model (Calabrese et al , 2013). In the last part of the hierarchy, researchers used alternatives in the form of oil palm sector companies in Indonesia that were listed on the Indonesia Stock Exchange that met predetermined criteria.

Stakeholders theory is the theoretical basis used in the disclosure of corporate social responsibility. This theory explains that stakeholders are important things in influencing the existence of the company (Belkaoui, 2007). There are several factors that influence companies in expressing corporate social responsibility. Based on the results of previous studies there are several types of variables that influence CSR disclosure, one of which is the company's financial performance.

This study uses the AHP model in the CSR Index assessment, then the researcher wants to test the relationship of CSR disclosure with the company's performance. This is related to the financial benefits obtained by the company (Famiyeh, 2017). Disclosure of CSR provides a competitive advantage that can increase the strength of the company's financial business (Margolis, Elfenbein, & Walsh, 2009). The company's performance has many measurements that can be used, this study uses company performance measurements based on research by Maqbool & Zameer (2018) which examines the relationship of CSR and company performance by using ROA, ROE and Net Profit. The theoretical framework in this study is presented as follows:

Figure 2 Conceptual Framework



HYPOTHESIS DEVELOPMENT

Companies can obtain both financial and non-financial benefits from CSR activities (Famiyeh, 2017; Hategan & Curea Pitorac, 2017). This has a positive impact on stakeholders , therefore stakeholders must consider various social and environmental issues to be able to obtain long-term financial returns (Harpreet, 2009). The Stakeholders theory that forms the basis of this research emphasizes that the success of a company depends on a lasting relationship between the company and stakeholders , has become an important tool for value creation (Hammann, Habisch, & Pechlaner, 2009). Research by Uadiale and Fagbemi (2012) found that there is a positive relationship between CSR and company performance, the results of this study explain that there is a positive impact of CSR on ROA and ROE, this is due to CSR disclosure can increase the reputation and value of companies that can increase company returns by investing in CSR activities. Therefore, it explains that CSR can have a big influence on the image of the company, especially companies whose operational activities have a negative influence on the environment.

Baird's research, Geylani & Roberts (2012) examined the relationship between corporate social performance and corporate financial performance, the results of this study are that there is a significant relationship between corporate social performance and company financial performance in accordance with the company's industry, this indicates that there is an effect of disclosure CSR activities on financial performance will greatly depend on the type of industry. Research by Asatryan and Brezinova (2014) examined the relationship between CSR and financial performance of companies in Europe, the results of this study indicate that CSR disclosure is positively related to the company's financial indicators. Famiyeh's (2017) research, which

examines the relationship between CSR initiatives and company performance in Ghana, shows that CSR activities have a positive effect on the company's financial performance. Disclosure of CSR and the measure of financial performance of companies listed in Romania examined by Jain, Vyas & Roy (2017) found positive results between CSR and financial performance.

Based on the description, the hypothesis in this study is

H1: Disclosure of CSR has a positive effect on Financial Performance.

RESEARCH METHODS

AHP provides complexity in the form of a simple hierarchy, down from the overall goal criteria, subcriteria (if there) and alternatives then allocate relative weights to criteria and subcriteria to compare alternatives.

The basic principles of AHP can be summarized as the following: (1) define and determine the problem; (2) describes problems in the hierarchy from top to middle level; (3) build a set of pairwise comparison matrices; (4) test consistency index; and (5) synthesize hierarchies to search ranking of alternative oil palm sector company . AHP uses paired comparisons to simplify the assessment process on a scale of 1-9.

Table 1 AHP Scale Comparison

Intensity of interest	Definition	Explanation
1	Just as important	Two activities contribute equally to goals
3	Important	Little experience and judgment support one activity over another
5	Very important	Experience and assessment strongly support one activity over another
7	Very strong or showing importance	An activity is favored very strongly over the other; its dominance is shown in practice
9	Very important	Evidence that supports one activity over another is order of affirmation the highest possible
2,4,6,8		Intermediate value

Source: Saaty (1980)

To measure the assessment of the intensity of interest, researchers set several criteria in measuring how much intensity of interest used in the study:

The application of the AHP model used in this study has several steps, namely:

Step 1: Outline the problem into goals, criteria, sub-criteria and alternatives

At this step, the researcher describes the problem regarding how much social responsibility disclosure is carried out by the oil palm sector companies in Indonesia. Palm oil operational activities that have damaged the environment require companies to be able to give responsibility to the environment around the company. Therefore, the focus of the objectives of the application of AHP in this study is to know the disclosure of social responsibility of oil palm companies based on established criteria

Step 2: Collect data to structure the hierarchy.

At this step, the researcher composes the criteria used to assess the disclosure made, the criteria are based on GRI G4, but researchers only take indicators that are in line with the company's operations, category selection only focuses on specific aspects such as Economy, Environment and Social.

Step 3: Paired comparisons of the various criteria produced are arranged into a square matrix

After determining the criteria and sub-criteria, the researchers provide an assessment with the help of Microsoft Excel, researchers used a 1-9 scale to rate each of the criteria and sub-criteria that are predefined and compile them into a matrix persegi. Uji consistency advance by drafting the relative importance of each criterion or alternative expressed as normalized relative weight. This normalized relative weight is a weight of the relative values for each element in each column compared to the number of each element. The RI value used is in accordance with the matrix. If the CR matrix is smaller, 10% (0.1) means that the inconsistency of each opinion is considered acceptable.

Step 4: Ranking of each alternative multiplied by the weight of the sub-criteria and used to get rank in each criterion . .

The final stage in applying this model is to rank among predetermined alternatives. This rating means if the weight obtained by the value is greatest among the other alternatives it means that the company has better social responsibility disclosure than the other companies contained in the alternative.

RESEARCH RESULT

AHP is one method that can be used in decision makers, one of which is the calculation of CSR assessments reported by companies in the Annual Report or Sustainability Reporting . The criteria used in this study are EK1, LK1, LK2, LK3, LK4, LK5, LK6, SS1, SS2, SS3, SS4 and SS5. The calculation results in the predetermined matrix are Priority Factors , which are the results of the matrix obtained by the researcher . From the appendix it can be seen that the assessment criteria in the main diagonal are 1, this is determined because the same criteria will have the same priority level, below the main diagonal, the elements will be a reciprocal function of the elements above the diagonal. The above matrix can be concluded that there are two criteria that have the highest value, namely SS3 (occupational health and safety) which has a weight of 5 and LK6 (non-

compliance with environmental laws and regulations) has a weight of 7. This figure shows that oil palm companies in Indonesia has considerable attention to occupational health and safety and regarding company compliance with environmental laws and regulations. After the researcher gave an assessment of the criteria, the researcher calculated the value of the priority factor of each alternative, the highest value obtained by PT Austindo Nusantara Jaya Tbk. (ANJT) which has the highest priority factor value, the criteria of EK1, LK1, LK3, LK4, LK5, SS2 and SS3 from ANJT indicate that the company successfully fulfills 7 criteria from 11 criteria determined in the study. Then, the researcher conducted a statistical test to find out the relationship between CSR disclosure and the company's financial performance.

Table 3 Result

Variable	Coefficient	t (p value)
ROA	0.335	* ** 2,760 (0,008)
ROE	0.298	* ** 2,335 (0,016)
NP	0.338	** 2, 241 (0.0 21)

Based on the results of testing the hypothesis it can be concluded that the independent variables influence the dependent variable. This is due to CSR being one of the factors that can improve the company's financial performance, the research of Waddock and Graves (1997), Preston and O'bannon (1997), Kim and Kim (2014) which explain that CSR can improve company competitiveness, cooperation with different stakeholders, developing new business opportunities, overcoming social problems, improving working conditions that can increase employee trust and give better attention to employees. The CSR program is an investment for companies that are related to the company's reputation, p that can improve the company's financial performance. Therefore companies must consider social commitment when making decisions (Schinetz and Epstein, 2005).

There are various types of CSR problems such as environmental problems, relationships with employees, community welfare, safer products and diversity. These various CSR problems have a positive relationship with financial performance, but the relationship between CSR problems and financial performance varies depending on the demands faced by various corporate stakeholders (Scholtens, 2008). That is, companies that have a good reputation related to CSR will certainly have an influence on employee recruitment which of course will increase company productivity with relatively low costs and lead to improving the company's financial performance (Luo and Bhattacharya, 2006).

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CONCLUSIONS AND RECOMMENDATIONS

This study was conducted to examine the use of the AHP model in the calculation of CSR index in the oil palm sector companies in Indonesia and provide an alternative company that has the highest priority factor . Based on the results of the analysis, it can be concluded that AHP can be used as another alternative in calculating the CSR index using the Economic, Social and Environmental criteria and there is a company that has the highest priority factor, namely PT Austindo Nusantara Jaya Tbk. From each criterion contained in the hierarchy, PT Austindo Nusantara Jaya Tbk has the highest value because this company reports activities contained in the criteria compiled by researchers in the Sustainability Reporting compiled by the company.

The results of this study reinforce the views on the theory of stakeholders who explain that CSR disclosure can be used as a corporate strategy for the interests of the legitimacy of stakeholders towards conformity between the wishes of the community and the operations of the company. in addition, this study has practical implications for new methods in calculating index CSR.

The researcher realizes that there are limitations in this study, that is, researchers cannot provide AHP assessments by distributing questionnaires or interviews with stakeholders from each alternative company. Suggestions that researchers can provide for further research is so that further research can develop methods of data collection, namely by using interviews or questionnaires to stakeholders. In addition, further research can examine other sectors that also have an influence on environmental damage.

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