

Triple Bottom Line Model Towards Sustainability Report

Adrie Putra
Faculty of Economics and Bussiness
Esa Unggul University
Jakarta, Indonesia
adrie.putra@esaunggul.ac.id

Jatmiko
Faculty of Economics and Bussiness
Esa Unggul University
Jakarta, Indonesia

Hermanto
Faculty of Economics and Bussiness
Esa Unggul University
Jakarta, Indonesia

Abstract – This study aims to empirically examine the effect of the application of the Elkington triple bottom line concept on the sustainability report. The analysis in this study uses the independent variable Profit with a Return on Asset (ROA) proxy, People with an Intellectual Capital (IC) proxy, and Planet with a Corporate Social Responsibility (CSRi) proxy index.

The sample used in this study is publicly traded companies incorporated in the mining industry. This study uses sampling with a purposive sampling method. Collecting data with a literature study, where 145 samples were collected by companies. Data analysis method used in this study uses multiple regression analysis, by testing the hypothesis F test and t test.

The results in this study indicate that the concept of a triple bottom line has not fully influenced the sustainability report in accordance with the concept put forward by Elkington, the results of the research are acceptable research models, while the partial profit and people test shows a significant influence on sustainability report reporting, while the planet does not significantly influence the sustainability report.

Keywords - People, Planet, Profit, Sustainability Report

Categorized in Sustainability Reporting