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INTEGRATED REPORTING <IR> FOR REGIONAL INVESTMENT AND ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOALS (EVIDENCE FROM REGIONAL GOVERNMENT)

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ABSTRACT

Objective: The purpose of this research article is to assess how the integrated reporting <IR> is implemented into a regional investment information system (RIIS). Within build insight in regional investment management in line with sustainable development goals (SDGs).
Methodology/Technique: This research was conducted on local governments in Indonesia that have implemented RIIS. With using data from 115 respondents, consisting of elements of local government, academics, business entities, NGOs, social organizations and care for the environment. The measurement uses a nominal scale with a chi-square test for goodness of fit.
Findings: The measurement results showed the frequency of observation (OF) has a value of 52.5504 with the chi-square table shows a value of 37.65. Based on this result showed OF > EF, it is as evidence for being of corresponding between integrated thinking that fits with <IR>. The level of relationship towards SDGs information communication has a Pearson correlation coefficient of 0.2894, as a low relationship.
Novelty: This research article contributes practical implication where regional government entities to be effective implementer of <IR> practices for communication for regional investment management. As an insight in viewing of the growing debate on the merits of <IR> as a voluntary reporting initiative including for the local government sector, which has been adopted by other <IR> organizations as a mandatory initiative. The results of this research provide a fundamental way in a regional investment strategy that facilitates communication of the achievement of the SDGs in a global context.

Keywords: integrated thinking, integrated reporting, regional investment information system, sustainable development goals
Type of Paper - Empirical

Introduction

Efforts to achieve sustainable development goals (UN, 2015, 2016, 2019, ADB, UN, 2019; UN, 2020) require the involvement of regional governments in Indonesia as part of the global community (UNDP, 2016, 2018). This is as mandated in the regulations (Law Number 25, 2007; Presidential Decree Number 59, 2017). Referring to this Presidential Decree 59/2017, it is stated that both the national action plan (NAP) and the regional action plan (RAP) must be formulated to encourage the implementation of sustainable development goals (SDGs) in the regions. It involves the role of the governor through the preparation of RAP with the role of the Regent/Mayor in their respective regions. Furthermore, this action plan is expected to clearly demonstrate the relationship between government and non-government activities with the

relevant SDG indicators, along with baseline, targets, budget, and responsible agency (SRI, 2021). Until this time being, the role of local governments (OECD, 2014) continues to be pursued to meet the context of global development communication in the sustainable development goals (SDGs). In the context of RAP towards SDGs, it requires the involvement of the government and various government stakeholders (Afandi, 2018), such as academia, NGOs, the private sector, and all levels of society to achieve sustainable development goals (*MNDP/NDPA,* 2019). In particular, to implement the investment cycle towards the integration of the SDGs, with the fulfillment of accountability in addressing pressing social and environmental issues (Pineiro *et al.*, 2018). With claiming the important policy for achieving of sustainable development refers to three main components at the economic, ecological and human levels (Duran *et al*., 2015).

In the context of RAP towards SDGs within regional investment management, it is necessary to involve government, various government stakeholders to achieve the SDGs (*MNDP/NDPA, 2019;* Law Number 11, 2020; Ministry of E & F, 2021). With regarding sustainable regional investment management in line with perspective of the 2030 Agenda for Sustainable Development, which is defined through 17 SDGs with 169 related targets (ADB, UN, 2019). Furthermore, for sustainable development policy achievements requires correspondence to activities through monitoring and reporting (Oosterhof, 2018). It becomes a normative approach in monitoring and reporting on effective investment management towards the SDGs (UN, 2016; UNCTAD-UN, 2018). Functionally, in terms of technology, the regional investment information system (RIIS) is designed in accordance with the objectives of digital licensing service reform through online single submission (OSS) (CICB-BKPM, 2017; GR, 24, 2018). RIIS is designed to communicate and facilitate policy coordination in the investment sector (CICB-BKPM, 2017). in line with the context of the role of the national single window for investment (NSWI) of Indonesia Investment Promotion Center (IIPC) system (CICB-BKPM, 2018). RIIS is also to facilitate every investor as a user to communicate investment activity reports (IAR) with the fulfillment of corporate social responsibility (CSR) (FAS, 2017; *CICB-BKPM, 2021).* However, although it has been applied to local governments in Indonesia, the facts show that the implementation of RIIS by regional governments shows challenges in implementing RIIS. With the fact that RIIS implementation still faces challenges in communicating domestic investment (DI) and foreign investment (FI), by updating relevant data on the website (Dani, 2019; Kristianus, 2019; Uray, 2018). Also the challenging of the impact of social costs faced and arising from an investment (Artie W, 2019; S. Jones, 2012), with various impacts to the damage of the natural environment (Seifollahi *et al*., 2019; *Bernal, Blanca and Netzer, 2020;* UN, 2020).

Normatively, to achieve the SDGs, local governments need to manage the investment cycle (Pineiro *et al.*, 2018) linking it with socially responsible investment (SRI) perf**o**rmance, and address current conditions to avoid poor investment performance (Kalev and Wallace, 2012). Within management context, organizations require the development of organizational functions (Albrecht, 1983), through theoretical and methodological approaches (Prodanchuk *et al*., 2021). This context relates with need to fulfill the role of RIIS with an implementation theory approach (Nilsen, 2015) of an integrated thinking component that fits with <IR> (WICI, 2013). Within implementation of integrated reporting <IR> that can provide strengthening and development for RIIS of regional governments communicating the potential regional investment (Presidential Decree, Number 59-2017; CICB-BKPM, 2017, 2019; Law Number 11, 2020). Therefore, with management's consideration, the <IR> model into RIIS is relevant to be used in answering questions about what information needs to be linked, and how information is linked in information systems (WICI, 2013) for the communication of sustainable development goals (ADB, UN, 2019; UN, 2016).

Several studies related to the role and challenges of implementing <IR> are presented. In this context (Burke & Clark, 2016) describe the objectives, users, and content of the <IR> framework for communication to investors. It is a fact, that the presence of <IR> and integrated thinking determine the evolution of the way companies communicate and create value (Di Vaio et al., 2020). Then, with facts from the side of information providers, which show the importance of conceptual considerations of investment management to meet sustainable development (Alexandrov & Skvortsova, 2021). In fact, there is increasing awareness and stimulating debate among business, government and regulatory agencies, civil society members, and other stakeholders about reporting aspects of the SDGs (Nechita *et al*., 2020). In particular, with facts from research (Hifni *et al.*, 2021) show an application of integrated thinking that fits with <IR> supports communication of regional investment with sustainable development in the Indonesian context.

This research was conducted to answer questions related to how <IR> is used to communicate regional investment management. To answer further how the role of RIIS is implemented in local government entities. Through implementation theory (Nilsen, 2015) of the relevant integrated theory (WICI, 2013). This research was undertaken as an effort to answer research questions that have been conducted on this topic in the national scope (Hifni *et al*., 2021) to the local government level. Therefore, this study is to assess whether regional investment management in areas where RIIS has been implemented, has integrated thinking (IT) in accordance with <IR> to communicate the achievement of the SDGs. The benefit of this research is to provide insight or regional wisdom from local government policies that will be implemented in regional investment management. In line with the RAP that has been proclaimed through the management of effective regional investment management. Through the implementation of <IR> for RIIS as the most important accountability tool that can support the communication of SDGs achievement in a global context. This research article is presented with the background, literature study, research methods used, results and discussion, and conclusions.

Literature review

Regional action plans (RAP) in the management of regional investment was implemented referring to delegation and guidelines for implementing deconcentration in the field of investment implementation control (Ministry of Investment /Header of CICB, Regulation Number 9, 2021). As an international consensus that has adopted at the Sustainable Development Summit United Nations in September 2015. In this regard, the Indonesian government has been proactively committed to achieving the SDGs. Indonesia's national development agenda has been aligned with the 17 SDGs goals and targets in the sustainable development agenda (SRI, 2021). Normatively, since the launch of the national action plan (NAP) and the regional action plan (RAP) Indonesia has become one of the world's role models in the SDGs implementation process. Furthermore, Indonesia will continue to focus on implementing this program with specific activities through comprehensive monitoring and evaluation. In the context of fulfilling guaranteed transparency and accountability, that there is not only done through the role of the government, but also by involving non-governmental institutions (Afandi (2018).

Theoretically, this requires meeting the integration of the SDGs across the investment cycle (Pineiro *et al*., 2018) with the pillars for effective investment management. Therefore, regional investment management in regional government requires coordination across government and policy levels, capacity building at all levels of government. It needs to fulfill proper framework conditions for public investment at all levels of government, procurement and investment due diligence screening to advance the SDGs. Also, it is need selection and arrangement investment

by analyzing and verifying, measuring and reporting progress made towards the SDGs (OECD, 2014).

Referring to the ideal development model proposed (Figure 1), it shows that the implementation of RIIS requires the content of normative information on SDGs (IIRC, 2018, 2019). As well as with the type of information on SDGs from the investment management authority (CICB-BKPM, 2017). As fulfillment need for information communication of regional investment in relevant SDG indicators from parties to accountability referring to the framework's implementation of SDGs (SRI. (2021). Theoretically, SDGs information communication is formed in accordance with the criteria for sustainability reporting with economic, social, and environmental information (GRI, 2018; Jones, 2010) or in the term of triple bottom lines (TBL) reporting (Slaper and Hall, 2011; Ratnatunga, and Jones, 2012; Alrazi *et al*., 2015). However, the criteria for sustainability reporting or TBL are still from a historical and evaluative point of view. Furthermore, the level of implementation of <IR> is needed regarding the communication of regional investment management business processes. Therefore, the implementation of RIIS to various organizations requires the reference of six <IR> capital, namely financial/economic, social, environmental, human, social relations, manufacturing, intellectual property rights into the SDG information provided which communicates value creation over time with <IR> (IIRC, 2011, 2013; Adams, 2015; IIRC, 2018, 2019).

Figure 1 as conceptual framework, shows for communication the achievement of SDGs that requires the role of <IR>. As well as model within describes how the components of integrated thinking are aligned with <IR> in the development of RIIS.

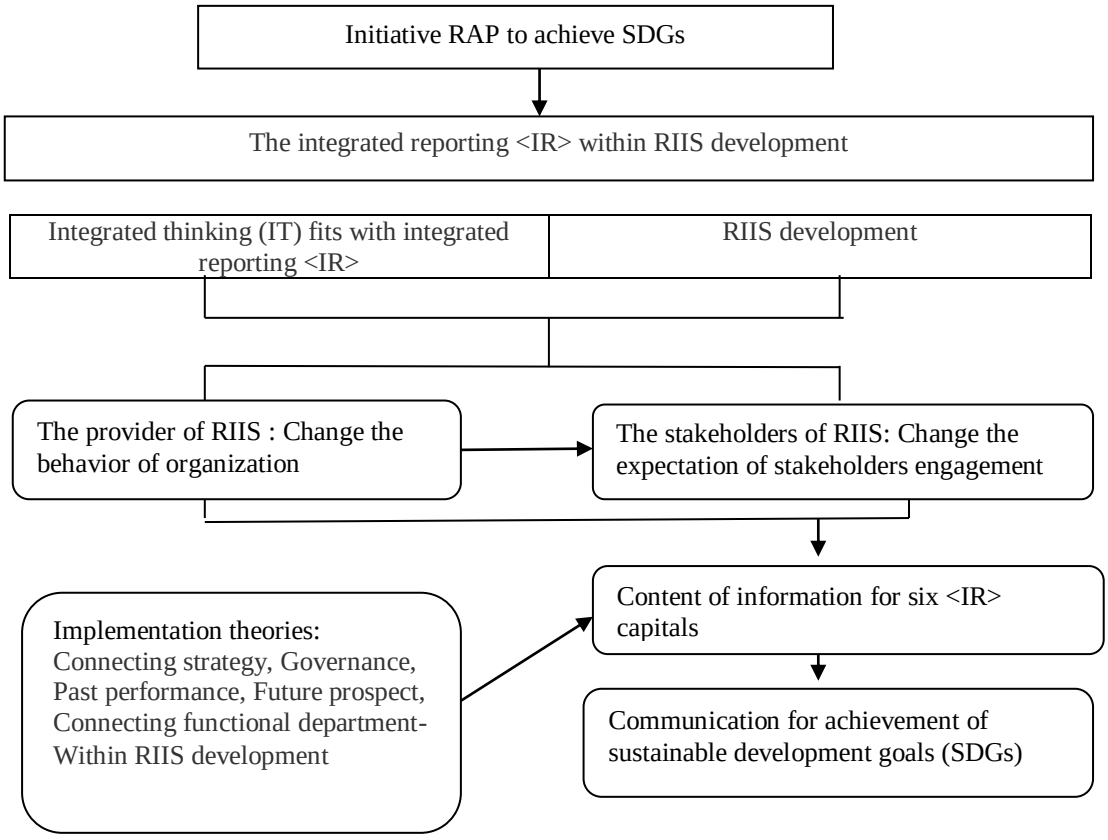

Figure 1
The integrated thinking's components fits with <IR> for RIIS development

As shown in Figure 1, the management of public investment at various levels in local government. In this context, regional government entities as providers and stakeholders as users

of RIIS require theoretical implementation. With use the theory of implementation, the stages of achievement, effectiveness, adoption, implementation, maintenance (RE-AIM) (Nilsen, 2015) in RIIS development. By applying the theory of integrated thinking (IT) that fits with integrated reporting <IR> (WICI, 2013) into the development of RIIS. As the role of this model shows, integrated thinking becomes the basis or basis for fulfilling integrated <IR> reporting (IFAC, 2017). As states in Figure 1 demonstrates the need for fulfillment of organizational behavior change for all parts of the organizational responsibility within the development of RIIS, as well as for the involvement of users as stakeholders (Lüder, 1992) which involved in the implementation of RIIS. Providers or regional governments need communication regarding requirements in regional investment offers that meet the information value of SDGs according to the <IR> criteria, such as aspects of market opportunities, estimated investment value, human resources, infrastructure, related regulations, general conditions of environmental aspects that meet investment feasibility (CICB-BKPM, 2017).

The fulfillment of reporting integrated <IR> on an ongoing basis into RIIS needs to be implemented within the scope and effectiveness according to the characteristics of <IRF>. First, reporting alignment with basic concepts or fundamentals in: (i) fulfillment of various capitals, namely financial, manufacturing, intellectual, human, social and relational, and natural; (ii) value creation process through the organization's business model, (iii) value creation over time. Second, fulfill the main requirements in: (i) designated and identifiable communication, (ii) integrated report communication referring to the framework; (iii) Integrated reports that include governance statements that meet certain requirements. Third, by elaborating on guiding principles that focus on strategic and future orientation, information connectivity, stakeholder relations, materiality and conciseness, reliability and completeness, consistency and comparability. Fourth, by reconstructing disclosures on aspects in content elements, including in the description of the organization and the external environment, governance, business models, risks and opportunities, strategy and resource allocation, performance (IIRC, 2011, 2013).

In accordance with the conceptual framework (Figure 1), the information output from the provider is used as a source of knowledge for investors in finding potential regional investments. From the user point of view, the use of RIIS is the basis for investors to provide information reporting communication in the accountability of investment implementation in the regions. There is theoretical coherence in the ideal model of <IR> implementation through the development of RIIS in fulfilling the communication of SDGs achievement. Information reporting meets the information criteria in the SDGs, such as: Stewardship with corporate governance, Inclusive capitalism, SDGs and climate change, globalization and linkages, technology implementation, and communication for energy and infrastructure (IIRC, 2018, 2019).

Hypothesis development

The relationship between the implementation of integrated thinking in line with integrated reporting <IR> in the implementation of SDGs information communication can be explained through several major accounting theories. Referring to agency theory, institutional theory, stakeholder theory and legitimacy theory (Ratnatunga and Jones, 2012; Baldini *et al*., 2018; Ara & Harani, 2020). Furthermore, from several previous studies, it also shows the fact that there is a role for the <IR> framework to the broader capital structure in reporting, including social capital (Simnett & Huggins, 2015). Then, the concept of integrated thinking as cultural control becomes part of how it works in line with <IR> (Dumay & Dai, 2017). There is evidence showing the process of creating organizational value in government organizations or other stakeholders in relation to strategies towards the SDGs (Trucco *et al*., 2021). Also, there are facts related to the lack of a regulatory framework, as well as the nature of voluntary disclosure which is an obstacle in complying with the reporting aspects of the SDGs. Where the SDGs reporting aspect is the

responsibility of the government as a whole, but the realization of the SDGs cannot be achieved without the support of corporate organizations (Erin *et al*., 2022). Then, empirical facts show the importance of aspects of regulatory impact assessment (RIA) both at the central and local governments (Kurniawan *et al*., 2018) for relevant policy. As well as the fact that the role of implementing <IR> in local governments requires strengthening regulations from an RIA perspective (Hifni *et al*., 2022).

Based on the theoretical role, both referring to the theory of the rhetorical component of integrated thinking according to <IR> (WICI, 2013; IIRC, 2013; IFAC, 2017), as well as the phenomenon of previous research which shows that there is no uniform conclusion about the implementation of <IR> for aspects of SDGs reporting. This is the basis for determining the proposed research hypotheses, namely: H0.1: There is no difference in the achievement of sustainable development communication through the role of RIIS with the implementation of <IR>; H0.2: There is no relationship in the achievement of sustainable development communication through the role of RIIS with the implementation of <IR>.

Research Method

This section presents the types of research, population, and samples and the method of sample selection, units of analysis, variables and measurements, data collection, and data analysis used. This type of research is explanatory research that explores why something happens when there is limited information available. This research can help to increase understanding of a particular topic, ascertain how or why certain phenomena occur, and predict future events. With use independent variables and the dependent variable, by assessing the level of closeness of the relationship between research variables (Creswell & Creswell, 2018)..

The research target population is local governments, consist of 34 provinces, 416 districts, and 98 cities in Indonesia that have used RIIS (CICB-BKPM, 2018). The sample selection method uses purposive sampling to achieve a sample that is considered logically representative of the target population. The research sample is RIIS providers of regional government entities, and RIIS stakeholders as users outside of local government (Lüder, 1992). This study used 115 eligible sample units (Hair *et al.*, 2006) for data analysis. The results of the collection of sample units for the unit of analysis consist of: Academics (57), NGOs (4), Business Entities (18), and Regional Work Units in the Province/District government (36).

The unit of analysis is the indicator in the indicator item of the propositional variable of the rhetorical component of integrated thinking that corresponds to <IR> on information communication for the achievement of SDGs (Table 1). In Table 1, six indicators of the two variables are described, and the measurement approach used in the study.

Table 1
Variables and indicators with measurement approach

Variables	Indicators	Measurement
Implementation of <IR>	X.1. Implementation of connecting strategy (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X.2. Implementation of governance (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X3. Implementation of past performance (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X4: Implementation of future prospect information (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X5: Implementation of connecting functional department (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
Information for SDGs (Y)	Y. Information of sustainable development goals (SDGs) (UN, 2016, 2019, 2020, ADB, UN, 2019; IIRC, 2018, 2019).	Nominal

(Source, referring to the references, 2022)

The measurement of each indicator item from 6 indicators for the independent variable and the dependent variable is measured by a nominal scale. Each indicator item is measured using a dummy variable with a nominal scale. Where for each indicator item that is fulfilled in the implementation or the respondent accepts the role from the indicator item is given a score of 1. Meanwhile for the indicator item that is not in implementation or the respondent does not assess the role of the indicator item is given a value 0.

Data collection for research was conducted by means of a survey using a questionnaire design. The main data sources are direct responses from respondents, and with sending documents via the internet to reach respondents who live far from the research subject. The research process also uses an interview approach by involving interviews in semi-structured interviews (George, 2022), in the form of a mixed structured and unstructured interview approach. As stated in Table 2, shows for the interviewees who represent diverse cross-sections of local government management in various functional departments. With 6 respondents acting as key persons who provide input related to research aspects. Respondents have a relationship with management policies that have the potential to have integrated thinking and support the application of <IR> in the development of RIIS.

Table 2

Summary of interviewees with related their position

Pseudonym	Position	2022
B1	Regional secretary of general administration	
B2	Head of regional investment office	
B3	Head of economics and development	
B4	Head of legal section of the regional secretariat	
B5	Regional inspectorate	
B6	Provincial council secretariat	

(Source: according to the results of semi-structured interviews, 2022)

In Table 2 some of the job descriptions given are general in nature because of the need to maintain the confidentiality and anonymity of participants as resource persons. The interview was written and developed with reference to the organizational development model as the content of the interview, consisting of strategic, social, technical, administrative as reporting referring to the regulations (Albrecht, 1983), related to the implementation of <IR>, RIIS development and the goals of achieving the SDGs. To provide an overview of the extent to which local government entities are prepared through theoretical implementation in the theory of implementation of the reach, effectiveness, adoption, implementation, maintenance (RE-AIM) stages (Nilsen, 2015) for the implementation of RIIS.

The data analysis method uses a non-parametric statistical technique with the chi-square goodness of fit test or chi-square test for independence and assessing the relationship referring to the C-contingency value (Conover, 1980; Howell, 2014). For the hypothesis testing (H01) is calculated by comparing between the frequency of observation (OF) and the expected frequency (EF). Then, for testing of the (H02) used the C-contingency value, with formula $C = \sqrt{X02 / (N + X02)}$.

Result and Discussion

This section presents the findings of this study, and a discussion of the findings from the context of the theory used, as well as their relation to previous research on related research themes. The results of the measurement of indicator items are used for hypothesis testing. The results of the measurement of each of indicator items are presented in the following Table 3 and Table 4.

Table 3
Scorekeeping information of item indicators from integrated thinking (IT) fits with <IR>

Indicators and item of indicators	Appearance frequency	Percentage of sample
(X1) Implementation of connecting strategy:		
Information on business opportunities and risks	113	98%
external business information	104	90%
financial and non-financial information	111	96%
Information to create long term value	114	99%
Information supported leadership in reporting	111	96%
Role of complete information on six capital <IR>.	111	96%
(X2) Implementation of governance:		
Organizational governance structure capacity	110	95%
Capacity to meet the needs of the organization's stakeholders	109	94%
Interests and expectations for long-term goals	112	97%
Strategy through information technology to share information	112	97%
Monitoring in informing business decisions	107	93%
Means of training and involvement of organizational members.	107	93%
(X3) Implementation of past performance:		
Communication on past investment data	110	95%
Conformity of past performance indicators with current conditions	107	93%
Information on evaluation of social, economic and environmental aspects	110	95%
Reporting on past financial performance related to investments	103	89%
The suitability of information within six capital of <IR>	109	94%
Credibility of information within the information communicated.	113	98%
(X4) Implementation of future prospect information:		
Information for future performance	107	93%
Relevance of indicators of future performance needs	109	94%
Resource information within stewardship of management	113	98%
Information on risks and opportunities with business value creation	112	97%
Fulfillment of complete investment projection information	107	93%
Investment information with sensitivity analysis.	107	93%
(X5) Implementation of connecting functional department:		
The overall relationship role for all functions/work units	110	95%
socialization in overcoming internal barriers to work functions	107	93%
Monitor and manage information to be communicated	109	94%
Access to information communication in time relevance	111	96%
Information systems strategy with integrated information technology	111	96%
Information technology to support the implementation of RIIS.	112	97%

(Sources, source from data scorekeeping, 2022)

As states in Table 3, it provides for a complete list of five indicators with 30 items of indicator towards forms and processes in reporting SDGs information (WICI, 2013; IIRC, 2013; IFAC, 2017). It also shows the measurement results of the perception of the RIIS provider, namely the regional government within change the behavior of integrated thinking that fits with <IR> within RIIS implementation. Then, it also shows the perception from users or stakeholders referring to the change of the expectation for implementation for <IR> within RIIS. This perspective were performed either from business entities or from stakeholders that including academics, NGOs on their point of view for implementation of RIIS for the SDGs (Table 4).

Table 4
Item indicators of achievement of sustainable development goals

Indicator and item of indicators	Appearance frequency	% of sample
(Y) Information of sustainable development goals (SDGs),		
Stewardship with corporate governance	111	96%
Inclusive capitalism	107	93%
SDGs and climate change	110	95%
Globalization and linkages	108	93%
Technology adjustment in the long term	114	99%
Energy and infrastructure	113	98%

(Sources, source from data scorekeeping, 2022)

As states in Table 4, it shows the perceptions of both RIIS providers and stakeholders in meeting the silo to engagement with integrated reporting dimensions (UN, 2016, 2019, 2020; ADB, UN, 2019; IIRC, 2018, 2019). This means that the unit of analysis in the <IR> implementation perspective considers what information needs to be linked in RIIS's communications, and how that information is connected to communicate for users.

Based on the information scorekeeping of the measurement results of integrated thinking indicator items (IT) in accordance with <IR>, and with indicator items to achieve sustainable development goals (Table 3 and Table 4). Then, it becomes the basis for determining the frequency of observations (OF) and the frequency of expectations (EF) (Table 5) and Table 6 for the assessment of contingency observations & chi square. The results of the analysis of the frequency of observations are classified based on the suitability between each component of integrated thinking that corresponds to <IR>. The measurement results were classified into the following criteria: very suitable (score 6), suitable (score 5), quite suitable (score 4), less suitable (score 3), not suitable (score 2), and very unsuitable (score 1).

Table 5
Observation frequency (OF) and expectation frequency (EF)

Variables	CS	G	PP	FP	CD	SDGs	Amount
The rhetorical components of integrated thinking fits with <IR>							
Very rhetorical component IT & IR : Score 6 (OF)	99	96	91	97	97	101	480
EF	96	96	96	96	96	96	
Rhetorical component IT & IR: Score 5 (OF)	10	13	15	7	11	8	56
EF	11.2	11.2	11.2	11.2	11.2	11.2	
Rhetorical enough: Score 4 (OF)	4	3	5	7	4	2	23
EF	4.6	4.6	4.6	4.6	4.6	4.6	
Less rhetorical: Score 3 (OF)	0	2	3	2	2	4	9
EF	1.8	1.8	1.8	1.8	1.8	1.8	
Very less rhetorical: Score 2 (OF)	2	1	1	2	0	0	6
EF	1.2	1.2	1.2	1.2	1.2	1.2	
Not rhetorical: Score 1 (OF)	0	1	0	0	1	0	2
EF	0.4	0.4	0.4	0.4	0.4	0.4	
Amount	115	115	115	115	115	115	575

(Source: from Table 3 and Table 4, 2022)

Table 6
Contingency & chi square observation

Variables	CS	G	PP	FP	CD	SDGs	Amount
	3	0	-5	1	1	5	
	9	0	25	1	1	25	
Xo Observation	0.0936	0	0.2604	0.0104	0.0104	0.2604	0.6354
	-1.2	1.8	3.8	-4.2	-0.2	-3.2	
	1.44	3.24	14.44	17.64	0.04	10.24	
Xo Observation	0.1286	0.2893	1.2893	1.575	0.0036	0.9143	4.2
	-0.6	-1.6	0.4	2.4	-0.6	12.4	
	0.36	2.56	0.16	5.76	0.36	153.76	
Xo Observation	0.0783	0.5565	0.0348	1.2522	0.0783	33.4261	35.4261
	-1.8	0.2	1.2	0.2	0.2	2.2	
	3.24	0.04	1.44	0.04	0.04	4.84	
Xo Observation	1.8	0.0222	0.8	0.0222	0.0222	2.6889	5.3556
	0.8	-0.2	-0.2	0.8	-1.2	-1.2	
	0.64	0.04	0.04	0.64	1.44	1.44	
Xo Observation	0.5333	0.0333	0.0333	0.5333	1.2	1.2	3.5333
	-0.4	0.6	-0.4	-0.4	0.6	-0.4	
	0.16	0.36	0.16	0.16	0.36	0.16	
	0.4	0.9	0.4	0.4	0.9	0.4	3.4
Xo Observation							52.5504

(Source: from Table 5, 2022)

Based on the measurement results in Table 5 and Table 6, it becomes the basis for testing the hypothesis for the difference test (H01), and for testing the relationship between variables (H02), the chi-square test is carried out for the goodness of fit.

As states in Table 6, it shows the results of the measurement of the frequency of observations (OF) which reached a value of 52.5504. Then for the measurement of the expected frequency (EF) which is determined by referring to the degrees of freedom of rows and columns (6-1) (6-1) with a significant level of 0.05, has the frequency value for the chi square table is 37.65. Based on the comparison between X2 observations 52.5504 which is greater than X2 Table 37.65, this means that H01 can be rejected, with a chi-square significance value <0.05. The results of testing this hypothesis indicate that there are differences in the achievement of sustainable development goals (UN, 2016, 2019, 2020; ADB, UN, 2019; IIRC, 2018, 2019). It refers of being exist of the implementation of RIIS in regional governments which are implemented in accordance with integrated thinking that fits with <IR> (WICI, 2013; IIRC, 2013; IFAC, 2017) for communication of achievement of SDGs.

In testing for the second hypothesis (H02), undertaken with asses the level of relationship between variables, is based the different test result of (H01), by calculating the value of the Pearson contingent coefficient C= √ 52.5504 / (575 + 52.5504) obtained coefficient value of 0.2894. Referring to the Guilford's empirical rule, it shows that C-contingency value is a bounded association coefficient between 0<1, where 0= no association / relationship, and 1 =perfect association / relationship. With the result contingency coefficient 0.2894, it can be expressed as low relationship, definite but small relationship (Engelbrecht and Van Aswegen, 2009). This result indicate that there is low relationship in achieving SDGs through communication of RIIS because of the suitability of integrated thinking that fit with the implementation of <IR>.

Referring to the results of the study, provides a form of proof of the coherence of integrated thinking that fits with integrated reporting <IR> in regional investment management communications. Based on the macro perspective, it shows the role of the big theory of

accounting in explaining the phenomenon of management investment towards accountability by communicating SDGs information. The implementation of <IR> in the developed RIIS is in line with the context of legitimacy theory which requires an implicit social contract between the organization and society, as well as what is stated by stakeholder theory for organizations involved in CSR. The stakeholder theory explains the postulate that an organization or company should not only pay attention to company owners and profitability but also take care of the society, environment and economy in which it functions (Ratnatunga, Janek; Jones, 2012). The empirical facts of this study provide an overview of the importance of investment management that is fulfilled institutionally, because the context faced is related to resource constraints in the context of investment offerings through local governments as development agents (agency theory) for investors. Then, alignment with stewardship theory which has basic assumptions that are supported by behavioral dimensions, services that meet effectiveness, efficiency and economy, psychological mechanisms and sociological factors such as organizational culture and situational mechanisms (Ara & Harani, 2020).

The results of this study show that there is harmony with previous empirical facts (Dumay & Dai, 2017; Simnett & Huggins, 2015; Trucco *et al*., 2021), but have a different perspective with empirical facts from (Erin et al., 2022). The empirical facts of this research show that the implementation of <IR> is relevant in communicating the achievement of the SDGs that creates value over time (IIRC, 2011, 2013; Adams, 2015; IIRC, 2018, 2019). The facts of this study indicate alignment with the implementation of the model studied in banking entities. This suggests that the responsible banking culture that existed prior to joining the <IR> pilot program was on a stronger control culture, in addition to personnel control, investment management outcomes, and actions (Dumay & Dai, 2017). Based on the results of the study, it is also in line with the empirical fact that to achieve the SDGS it is necessary to have support from local government leaders with strong and good infrastructure (Mutiarani & Siswantoro, 2020). In addition, the results of this study indicate the fact that to achieve the SDGs in communication, however, a regulatory impact assessment (RIA) is needed in institutionalizing RIIS in local governments (Kurniawan *et al*., 2018; Hifni *et al*., 2022).

The perspective of implementing <IR> in RIIS for communication of the achievement of SDGs according to research results, is discussed in the context of organizational development (Albrecht, 1983; Prodanchuk et al., 2021). The results of semi-structured interviews with 6 key persons from the regional government were presented as insights related to the perspective of RIIS development in the context of sustainable development which refers to RIIS. As being of implementation for RIIS strategically and administratively, it requires availability of information that related to the existence of a map of leading commodities in the area concerned to become information content in RIIS. Supported by optimal regulations with the role of sectorial association's engagement, as well as communication support between work units and the role of relevant agencies, communication is supported by websites that exist in the leading sector of regional investment management (B2). The development perspective is from a technical level, from the information technology perspective, where local governments can simultaneously access and integrate with RIIS designs that have been managed by the capital investment coordinating board (CICB), through the Provincial, Districts/ City Investment Offices (www. regionalinvestment.bkpm.go.id). This fact is in line with the insights of decision makers and policy makers in the regions. Information technology supports the role of RIIS in policy making for decision making. Such as support for big data and cloud computing, administrative support and rule-based governance, social relations and information technology that bring closer relationships with stakeholders (B1).

RIIS implementation requires achieving effectiveness (Nilsen, 2015) which is in line with the objectives of implementing <IR> framework (IIRC, 2013, 2018, 2019). At the social level, communication of the achievement of SDGs in the scope of information in the six capitals <IR>,

are able to maintain fair service between all potential investors. This includes the fulfillment of partnerships from investors with small and medium-sized businesses in the regions (Minister of Investment/Head of BKPM Number 1 of 2022). Therefore, it is always necessary to have a policy that focuses on investment for leading sectors that remain environmentally friendly in the area where the investment is made (B3). For this reason, it is necessary to develop an administrative system through the effectiveness and optimization of regulations related to investment management. As stated, local governments have an interest in complying with the consistency of investment management regulations in the regions (Province/Regency/City), related to regulations set by the central government in the investment sector (B6). This insight is in line with the perspective of the head of the legal section of the regional secretariat about the importance of compliance in meeting compliance at the regulatory level from the central government to the regional level. In this case, local governments need to fulfill effective regulations by implementing norms, criteria, and standards procedures that facilitate and support the investment climate in the regions (B4). This is in line with regulations (Ministry of Investment/Header of CICB, Regulation Number 7, 2021), which regulate legal documentation and information networks within RIIS's implementation. It means, through by communication with RIIS, it needs legal information, as an effort to maintain harmonious relations in investment management services. Factually, this contexts need to focus on controlling through the role of the regency inspectorate. As with being statement that this task force has an internal control role over the leading sector that manages RIIS, namely internal supervision, evaluation and monitoring of RIIS implementation for foreign investment and domestic investment (B5).

Conclusion

In this section, the conclusions of the research are presented in three aspects. First, the results of this study provide evidence in relation to the aims and benefits of the study. As an empirical fact, it proves that the integrated thinking model can be used as the basis for implementing <IR> in the implementation of RIIS to communicate information on the achievement of the SDGs. Based on these results, the effective implementation of RIIS requires the role of organizational development aspects at the strategic, administrative, social and technical levels. The facts show that there is a role both from the local government side and from the aspect of stakeholder involvement that supports the implementation of <IR> in the implementation of RIIS. This is a form of research evidence that shows accountability in the clarity of the role of local governments to communicate SDGS information from business processes or local investment management cycles. As well as the role of stakeholders, such as investors in complying with the communication of investment information in the completeness of the information dimensions of the SDGs. The implementation of an effective <IR> can strengthen the integrated business process of regional investment management in accordance with the regional action plan (RAP) for the success of sustainable development through the regional investment subsector.

Second, the fact of the research results showed the dimension of 'integrated thinking' which has five indicators can fulfill the 'silos to engagement' with the implementation of <IR> in RIIS that provides value creation over time in a global perspective. There are empirical facts about: (i) connecting strategy as an elaboration of the guiding principles in strategic focus and information connectivity, (ii) aspects of governance in answering questions about how the governance structure is structured. organizational governance supports the ability to create value in the short, medium and long term from <IRF> content elements, (iii) fulfillment of past performance information communication by linking time horizons, to stay focused on historical performance, (iv) consistent presentation of information related to opportunities, risks, and future strategies. Then, research fact indicated that there was a roadmap as a basis for the future of organizations managing regional investments. With being exist of support from internally parties of regional

government to decide how departmental functional relationships (WICI, 2013; IIRC, 2013) to communicate the SDGs information (IIRC, 2018, 2019).

Third, this research is part of previous research in communicating the implementation of <IR>, as road map of research for regional government achieve the SDGs through by the role of regional investment information systems nationally (Hifni *et al.*, 2021). Therefore, the results of research that synthesizing for <IR> implementation within RIIS development for this district/city government level will have implications for the need for further studies on the implementation of RIIS at the provincial level. Due to the provincial level acts as a supervisor for the administration of autonomous regency/city governments in Indonesia. Then, it is considered important for further research to use an optimal regulatory role approach for <IR> implementation within the RIIS development substantively with the concept of regulatory impact assessment (RIA).

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https://mail.google.com/mail/u/0/#search/GCBSC+2022/FMfcgzGpFzvBvWLQqCZzNFkRjkNKZLSF

Submission of Paper to GCBSS Conference

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Submission of Paper to GCBSS Conference

Dear Syaiful Hifni,

Thank you for submitting your paper **IMPLEMENTATION OF INTEGRATED REPORTING WITHIN REGIONAL INVESTMENT INFORMATION SYSTEMS AND ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOALS (EVIDENCE FROM REGIONAL GOVERNMENT)** for review. If accepted, it will be included in the conference schedule for presentation and subsequent.

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Kind Regards,

Abd Rahim Muhammad
Conference Chair, GCBSS Series
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Syaiful Hifni <syaiful.hifni@ulm.ac.id> Thu, May 19, 2022, 11:14 PM

to admin

Dear Conference Chair, GCBSS 2022
Thanks for information that our full paper will be determined to be received or rejected, therefore, we will have been waiting for this information. Concomitantly, due to the our full paper (CIMSSR-00350) consist of 16 pages, therefore, we will pay for 8 x 25 US Dollar as the length exceeds of our paper are 8 pages. We will inform and will send for proof of payment of amount 200 US Dollar before the time of conference.
Best regards

Syaiful Hifni et al

admin gcbss.org <admin@gcbss.org> Sat, May 21, 2022, 8:36 AM

to me

Dear Guest,

We will share the review outcome soonest possible.

Kind regards,
GCBSS Committee

From: Syaiful Hifni <syaiful.hifni@ulm.ac.id>
Sent: Thursday, May 19, 2022 11:14 PM
To: admin gcbss.org <admin@gcbss.org>

Subject: Re: Submission of Paper to GCBSS Conference

Thank you for your response.
Thanks a lot.
Noted with thanks.

MOST URGENT REVIEW FEEDBACK-CIMSSR-00350 (2-JUNE 2022)

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GCBSS Conference Team <gcbsscommittee@gmail.com>

to me, shifni, admin

Dear Dr. Syaiful Hifni,

University of Lambung

We have received the review outcome and are pleased to inform you that your paper titled “Implementation Of Integrated Reporting <IR> Within Regional Investment Information Systems And Achievement Of Sustainable Development Goals (Evidence From Regional Government)” CIMSSR-00350 is considered suitable for publication, **subject to satisfactory** revisions in a regular issue of the GATR Journal of Finance and Banking Review (GATR-JFBR) Vol 7(1), 2022 online and print.

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IMPLEMENTATION OF INTEGRATED REPORTING <IR> WITHIN REGIONAL INVESTMENT INFORMATION SYSTEMS AND ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOALS (EVIDENCE FROM REGIONAL GOVERNMENT)

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Abstract

Purpose: The purpose of this research article is to assess how integrated thinking according to the integrated reporting <IR> is implemented into a regional investment information system (RIIS). To build insight in regional investment management in line with changes in the investment climate due to top-down pressure to meet sustainable development goals (SDGs). Design/methodology/approach: We conducted research for regional governments in Indonesia that have implemented RIIS. With used data of 115 respondents from elements of regional government, academics, business entities, NGOs of social and environmental care organizations. The measurement uses a nominal scale with a chi-square test for goodness of fit. Findings: The measurement results show the frequency of observation (OF) with a value of 52.5504. Then for the expected frequency (EF) with degrees of freedom (6-1) (6-1) and a significance level of 0.05, the chi-square table shows a value of 37.65. Based on the measurement results which OF > EF, this result indicated for being of corresponding between integrated thinking that fits with <IR> in RIIS. The level of <IR> relationship in RIIS in achieving SDGs information communication has a Pearson correlation coefficient of 0.2894, as a low relationship. Originality: This research article contributes to the growing debate on the merits of <IR> as a voluntary reporting initiative including for the local government sector, which has been adopted by other <IR> organizations as a mandatory initiative as a contemporary reporting system. Practical implications: Becoming an early adopter of local government <IR> reporting practices into RIIS implementation, as a fundamental way with regional strategic wisdom to achieve the SDGs in a global context.

Keywords: integrated thinking, integrated reporting, regional investment information system, sustainable development goals

Type of Paper: Explanatory research

1. Introduction

The importance of implementing the achievement of sustainable development goals (UN, 2017; ADB, UN, 2019, UN, 2019) through the involvement of regional governments in Indonesia as part of the global community (UNDP, 2016, 2018), is mandated in regulations (Law No. 25 of 2007; PR Number 59, 2017).Within managing public investment at various levels which involving the role of the governor in the preparation of regional action plans (RAD) with the regents/mayors in their respective regions. In RAD context, it needs an involvement by various stakeholders of the government, such as academia, NGOs, the private sector, and all levels of society to achieve the sustainable development goals (SDGs) (MNDP/NDPA, 2019). Until this time being, however, the role of regional governments

(OECD, 2014) is important to fulfill the context of global development communication in the sustainable development goals (SDGs).

Regional governments has importance to fulfill sustainable development (Law Number 11, 2020; Regulation of M of E&F, Number 1, 2021), in encouraging for sustainable regional investment. This perspective has been translated in line with the 2030 Agenda for Sustainable Development, which is defined through by the 17 SDGs with 169 related targets (UN, 2017, ADB, UN, 2019; Nechita *et al*., 2020). Specifically, through by the investment cycle towards the integration of the SDGs, with fulfillment for accountability in addressing pressing social and environmental issues (Pineiro *et al*., 2018). To achieve sustainable development by referring to the three main components at the economic, ecological and human levels (Duran *et al*., 2015). The fulfillment of achievement for sustainable development policy is coherence through monitoring and reporting (Oosterhof, 2018).

Functionally, from technology side, the RIIS has been designed in accordance with the objectives of digital licensing service reform through online single submission (OSS) (CICB Regulation, Number 9 of 2017; GR Number 24 of 2018). RIIS designed to communicate and facilitate for coordination of policies and the investment sector (CICB Regulation Number 14 of 2017), in line with the national single window for investment (NSWI) system of the Indonesia Investment Promotion Center (IIPC) (CICB, 2018). Concomitantly, RIIS is also to facilitate every investor as a user to communicate investment activity report (IAR) with the fulfillment of corporate social responsibility (CSR) (Regulation of FAS, Number 51, 2017; CICB, 2021).

Until this time being, the implementation of RIIS of regional government shows the challenges in implementing RIIS towards monitoring and reporting of effective investment management towards SDGs (UN, 2017; UNCTAD, 2018). As well as the impact of social costs faced and arising from an investment (Jones, 2012; Artie, 2019), various challenges to the damage to the natural environment (Aghmiuni *et al*., 2019; Bernal, and Netzer, 2020; UN, 2020). With fact for Indonesia, shows that the implementation of RIIS still faces challenges in the communication of domestic investment (DI) and foreign investment (FI), with updating data on the website (Kristianus, 2019; Iswan, 2019; Dani, 2019).

Normatively, role of RIIS is to facilitate regional government to communicate potential regional investment (CICB, 2017, 2019) towards achievement of sustainable development goals (Law Number 11, 2020; PR Number 59 of 2017; UN, 2017, ADB, UN, 2019). To fulfill this role of RIIS, it need approach which requires the development of organizational functions (Albrecht, 1983), by determining areas that need to be improved and implementing

changes in the organization according to a logical development plan. Through by theoretical and methodological approach (Prodanchuk *et al*., 2021), to determine how does the regional governments can consider to use the integrated thinking that fits with organizational mechanisms in the formation for integrated reporting <IR> (IIRC, 2013, 2018, 2019). Referring to the role of this model, shows integrated thinking is the foundation or basis for integrated reporting <IR> (IFAC, 2017). Therefore, with management consideration, this model is relevance to be used in answering the question what information needs to be linked, and how information is linked in the information system for the communication of sustainable development goals (UN, 2017, ADB, UN, 2019).

A number of studies related to the role and challenge to implement <IR> were presented. In this context, Burke and Clark (2016) describe the objectives, users, and content of the <IR> framework for investors. There is a fact, that the presence of <IR> and integrated thinking determines the evolution in the way companies communicate and create value (Di Vaio *et al*., 2020). Then, with fact from the side of information providers, that shows the importance of conceptual considerations of investment management to meet sustainable development (Alexandrov and Skvortsova, 2021). Specifically, fact from research (Hifni *et al*., 2021) shows the implementation of integrated thinking that fits with <IR> within communication for regional investment with sustainable development in context for Indonesia.

This study was conducted to answer questions related to how efforts and resources of local governments are met to achieve the SDGs, which have not been answered in previous studies. This research was conducted within the scope of a regional investment information system (Hifni *et al*., 2021) for regional governments' level. Which it requires support from local government leaders with strong and good infrastructure (Mutiarani & Siswantoro, 2020). Therefore, this study is to assess whether in the regional government level, where RIIS has been implemented, there are aspects of integrated thinking that fits with <IR>. The benefit of this research is to show up the insight or regional wisdom of regional government policies be implemented. In line with RAD that has been declared through by the effective management for regional investment management. With the implementation of <IR> for RIIS as the most important accountability tool that can support the communication of SDGs achievement in a global context.

2. Literature review

Normatively, fulfillment for achievement of the SDGs through by RIIS implementation, need a normative requirement for regional governments within investment

management communications for SDGs (UN, 2017; ADB, UN, 2019). According to the ideal development model, RIIS implementation requires either in applying the normative type of SDGs information (IIRC, 2018, 2019) or in line with type of SDGs information which is formed according to the sustainability reporting criteria (Jones, 2010; GRI, 2018) or in terms of triple bottom lines (TBL) reporting (Slaper and Hall, 2011; Ratnatunga and Jones, 2012; Alrazi *et al*., 2015). Furthermore, due to the criteria for this reporting on sustainability reporting or TBL are still within historical and evaluative point of view. Therefore, RIIS implementation for various organizations need to use SDGs information that communicates value creation over time with <IR> (Adams, 2015; IIRC, 2013, 2018, 2019).

In Table 1 describes, how does the integrated thinking's components fits with <IR> for RIIS development can be managed within requirements normatively.

Table 1
The integrated thinking's components fits with <IR> for RIIS development

Integrated thinking (IT) fits with integrated reporting <IR>			RIIS development	
What information is connected and how information is connected	Content of information within RIIS: From SR/TBL towards six <IR> capitals		SDG integration throughout the investment cycle* with pillars for effective management investment** Towards strategic regional investment management communication for output of information within RIIS	
Connecting strategy	Financial/ Economic	Financial/ Economic	Coordinating a cross level of government and policies	Stewardship with corporate governance
Governance		Human	Strengthen capacities at all levels of government	Inclusive capitalism
Past performance	Social	Social	Proper framework conditions for public investment at all levels of government	SDGs and climate change
Future prospect		Manufacture	Sourcing and due diligence of screening investment to advance an SDGs	Globalization and linkages
Connecting functional department		Intellectual property right	Investment selection and structuring (analysis and verification)	Technology
	Natural/ environment	Natural/ Environment	Measuring and reporting progress made towards the SDGs	Energy and infrastructure

(Sources: WICI, 2013, OECD, 2014**; UN, 2015; IIRC, 2013, 2018, 2019; GRI, 2018; Pineiro *et al*., 2018*)

Table 1 shows the theoretical coherence of the ideal model of implementing <IR> through RIIS to achieve the SDGs. It needs a compliance either with effective public investment criteria at all levels of government (OECD, 2014) or to meet SDG integration across the investment cycle (Pineiro *et al*., 2018). This model can be explained through by several grand theories of the accounting field. Referring to the agency theory, institutional theory, stakeholder theory and legitimacy theory (Ratnatunga and Jones, 2012; Baldini *et al*., 2018; Ara and Harani, 2020). Furthermore, from some of previous studies, also show the

fact, that there is the role of the <IR> framework towards wider capital structure in reporting, including social capital (Roger and Anna, 2015). Then, the concept of integrated thinking as cultural control becomes part of how it operates in line with <IR> (Dumay and Dai, 2017). There is evidence that show the process of creating organizational value in government organizations or other stakeholders in relation to strategies towards the SDGs (Trucco *et al*., 2021). However, there is a fact that the lacks of a regulatory framework, as well as the nature of voluntary disclosure are obstacles in complying with the reporting aspects of the SDGs. Where aspects of SDGs reporting are the responsibility of the government as a whole, but the realization of SDGs cannot be achieved without the support of corporate organizations (Erin et al., 2022). Then, empirical facts show the importance of the regulatory aspect of impact assessment (RIA) both at the central and local governments (Kurniawan *et al*., 2018) for a policy. As well as the fact that the role of implementing <IR> in local governments requires strengthening regulations from an RIA perspective (Hifni *et al*., 2022).

Based on the theoretical role either referring to the rhetorical component theory of integrated thinking that fits with <IR> (WICI, 2013, IIRC, 2013; IFAC, 2017), or with the phenomenon of previous research showing that there are no uniform conclusion about the implementation of <IR> to report SDGs aspect. This is as the basis for determining the proposed research hypothesis, namely: (i) H0.1: There is no difference in the achievement of sustainable development goals through communication by RIIS with the suitability of integrated thinking that fit with the implementation of <IR>; (ii) H0.2: There is no relationship in achieving sustainable development goals through communication by RIIS with the suitability of integrated thinking that fit with the implementation of <IR>.

3. Research Method

The design of this research is explanatory research that explores why something happens when the available information is limited. This research can help to increase the understanding of a particular topic, ascertain how or why certain phenomena occur, and predict future events. Use the application of independent variables towards the dependent variable, by assessing the level of closeness of the relationship between research variables (Creswell and Creswell, 2018).

3.1. Sample and Unit of Analysis

The research samples are the provider of RIIS of regional government entities, and stakeholders of RIIS as users outside the regional government (Luder, 1992). The number of 115 sample units meets the requirements (Hair *et al*., 2006) for data analysis. The results of the collection of sample units for the unit of analysis consist of: Academics (57), NGOs (4), Business entities (18), and Regional government work units (Provincial, District/City) (36). With

6 respondents also act as interviewees providing input related to research aspects (Table 3). The unit of research analysis are the indicator elements or dimensions within indicator items from variables from the proposition of the rhetorical component of integrated thinking that fits with <IR> towards communication of information for SDGs (Table 2).

3.2. Variable and Measurement

In Table 2, describes six indicators of two variables, and measurements approach that used in research.

Table 2
Variables and indicators with measurement approach

Variables	Indicators	Measurement
Implementation of <IR>	X.1. Implementation of connecting strategy (IIRC, 2013; WICI, 2013; IFAC, 2017)	Nominal
	X.2. Implementation of governance (IIRC, 2013; WICI, 2013; IFAC, 2017).	Nominal
	X3. Implementation of past performance: (IIRC, 2013; WICI, 2013; IFAC, 2017)	Nominal
	X4: Implementation of future prospect information (IIRC, 2013; WICI, 2013; IFAC, 2017).	Nominal
	X5: Implementation of connecting functional department (IIRC, 2013; WICI, 2013; IFAC, 2017)	Nominal
Information for SDGs (Y)	Y. Information of sustainable development goals (SDGs) (IIRC, 2013, 2018, UN, 2017; 2019; ADB, UN, 2019)	Nominal

(Source, referring to the references, 2022)

The measurement of each indicator item from 6 indicators for the independent variable and the dependent variable is measured by a nominal scale. Each indicator item is measured using a dummy variable with a nominal scale. Where for each indicator item that is fulfilled in the implementation or the respondent accepts the role in the indicator item is given a score of 1. Meanwhile for the indicator item that is not in implementation or the respondent does not assess the role of the indicator item is given a value 0.

3.3. Data collection

Data were collected by survey with designing questionnaires used nominal scale. The main data source is from the delivery of questionnaires to respondents directly, and by using Google forms to reach respondents who live far from the research subject. The research process also used interviews approach with involved interviewing within semi-structured interviews (George, 2022), as are a mix of structured and unstructured interviews. As states in Table 3, shows for interviewees which represent a diverse cross section of regional government management across different functional departments. For whom has relationship with management policy supporting for developing <IR> and who are potentially impacted by integrated thinking.

Table 3
Summary of interviewees with related their position

Pseudonym	Position	2022
B1	Regional secretary of general administration	
B2	Head of regional investment office	

B3	Head of economics and development	
B4	Head of legal section of the regional secretariat	
B5	Regional inspectorate	
B6	Provincial council secretariat	

(Source: according to the results of semi-structured interviews, 2022)

In Table 3 some of the position descriptions given are generic because of the need to maintain the confidentiality and anonymity of participants as resource persons. Interviews were written and developed referring to the organizational development model as the content of the interview, consisting of strategic, social, technical, administrative (Albrecht, 1983). To provide insight into the extent to which local government entities are prepared through theoretical implementation in the theory of implementation of the reach, effectiveness, adoption, implementation, maintenance (RE-AIM) stages (Nilsen, 2015) for RIIS.

3.4. Data Analysis

The data analysis method uses a non-parametric statistical technique with the chi-square goodness of fit test or chi-square test for independence and assessing the relationship referring to the C-contingency value (Conover, 1980; Howell, 2011). For the hypothesis testing (H01) is calculated by comparing between the frequency of observation (OF) and the expected frequency (EF). Then, for testing of the (H02) used the C-contingency value, with formula $C = = \sqrt{} X02 / (N + X02)$ (Conover, 1980).

4. Result and Discussion

In this section, the results of the measurement of indicator items, hypothesis testing, and discussion of results related to the major theories of the accounting field and theoretical aspects of the empirical facts of related research are presented. First, with the results of the measurement of each of indicator items from each of six indicators or research dimensions of variables are presented in the following Table 4 and Table 5.

Table 4

Scorekeeping information of item indicators from integrated thinking (IT) fits with <IR>

Indicators and item of indicators	Appearance frequency	Percentage of sample
(X1) Implementation of connecting strategy:		
Information on business opportunities and risks	113	98%
external business information	104	90%
financial and non-financial information	111	96%
Information to create long term value	114	99%
Information supported leadership in reporting	111	96%
Role of complete information on six capital <IR>.	111	96%
(X2) Implementation of governance:		
Organizational governance structure capacity	110	95%
Capacity to meet the needs of the organization's stakeholders	109	94%
Interests and expectations for long-term goals	112	97%
Strategy through information technology to share information	112	97%
Monitoring in informing business decisions	107	93%

Means of training and involvement of organizational members.	107	93%
(X3) Implementation of past performance:		
Communication on past investment data	110	95%
Conformity of past performance indicators with current conditions	107	93%
Information on evaluation of social, economic and environmental aspects	110	95%
Reporting on past financial performance related to investments	103	89%
The suitability of information within six capital of <IR>	109	94%
Credibility of information within the information communicated.	113	98%
(X4) Implementation of future prospect information:		
Information for future performance	107	93%
Relevance of indicators of future performance needs	109	94%
Resource information within stewardship of management	113	98%
Information on risks and opportunities with business value creation	112	97%
Fulfillment of complete investment projection information	107	93%
Investment information with sensitivity analysis.	107	93%
(X5) Implementation of connecting functional department:		
The overall relationship role for all functions/work units	110	95%
socialization in overcoming internal barriers to work functions	107	93%
Monitor and manage information to be communicated	109	94%
Access to information communication in time relevance	111	96%
Information systems strategy with integrated information technology	111	96%
Information technology to support the implementation of RIIS.	112	97%

(Sources, source from data scorekeeping, WICI (2013), IIRC (2013), IFAC (2017)

As states in Table 4, shows the measurement results of the perception of the RIIS provider, namely the regional government within change the behavior of integrated thinking that fits with <IR> within RIIS implementation. Then, it shows the perception from users or stakeholders referring to the change of the expectation for implementation for <IR> within RIIS. This perspective were performed either from business entities or from stakeholders that including academics, NGOs on their perspective for implementation of RIIS for the SDGs.

Table 5
Item indicators of achievement of sustainable development goals

Indicator and item of indicators	Appearance frequency	% of sample
(Y) Information of sustainable development goals (SDGs),		
Reporting information related to SDGs	111	96%
Reporting on sustainability information within the aspect of capital <IR>	107	93%
Reporting of sustainability information of business processes to meet accountability	110	95%
Governance for the sustainable development of the entity,	108	93%
Information technology adjustment in the long term,	114	99%
Implementation of effective RIIS for SDGs	113	98%

(Sources, source from data scorekeeping, IIRC (2013, 2018, 2019); UN (2017); ADB, UN, (2019)

According to the measurement results that presented in Table 5, it shows the perceptions of RIIS providers and either users or stakeholders in fulfilling silos to engage' with integrated reporting dimensions. Shows the unit of analysis in an <IR> implementation perspective to consider what information is connected, and how the information is connected. It provides for a complete list of five indicators with 30 items of indicator towards forms and processes in reporting SDGs information (WICI, 2013, IIRC, 2013; IFAC, 2017).

Based on the results of scorekeeping information on the indicator items from integrated thinking (IT) that fit with <IR>, and with the indicator items for achieving sustainable development goals (Table 4 and Table 5). Then, it becomes the basis for determining Table 6 for observation frequency (OF) and expectation frequency (EF), and Table 7 for Contingency & chi square observation. The results of the analysis of the frequency of observations are classified based on the correspondence between each component of integrated thinking that fits with <IR>. The measurement results was classified into the following criteria: very suitable (score 6), appropriate (score 5), quite suitable (score 4), less suitable (score 3), not suitable (score 2), and very not suitable (score 1).

Table 6
Observation frequency (OF) and expectation frequency (EF)

Variables	CS	G	PP	FP	CD	SDGs	Amount
The rhetorical components of integrated thinking fits with <IR>							
Very rhetorical component IT & IR : Score 6 (OF)	99	96	91	97	97	101	480
EF	96	96	96	96	96	96	
Rhetorical component IT & IR: Score 5 (OF)	10	13	15	7	11	8	56
EF	11.2	11.2	11.2	11.2	11.2	11.2	
Rhetorical enough: Score 4 (OF)	4	3	5	7	4	2	23
EF	4.6	4.6	4.6	4.6	4.6	4.6	
Less rhetorical: Score 3 (OF)	0	2	3	2	2	4	9
EF	1.8	1.8	1.8	1.8	1.8	1.8	
Very less rhetorical: Score 2 (OF)	2	1	1	2	0	0	6
EF	1.2	1.2	1.2	1.2	1.2	1.2	
Not rhetorical: Score 1 (OF)	0	1	0	0	1	0	2
EF	0.4	0.4	0.4	0.4	0.4	0.4	
Amount	115	115	115	115	115	115	575

(Source: from Table 4 and Table 5, 2022)

Table 7
Contingency & chi square observation

Variables	CS	G	PP	FP	CD	SDGs	Amount
	3	0	-5	1	1	5	
	9	0	25	1	1	25	
Xo Observation	0.0936	0	0.2604	0.0104	0.0104	0.2604	0.6354
	-1.2	1.8	3.8	-4.2	-0.2	-3.2	
	1.44	3.24	14.44	17.64	0.04	10.24	
Xo Observation	0.1286	0.2893	1.2893	1.575	0.0036	0.9143	4.2
	-0.6	-1.6	0.4	2.4	-0.6	12.4	
	0.36	2.56	0.16	5.76	0.36	153.76	
Xo Observation	0.0783	0.5565	0.0348	1.2522	0.0783	33.4261	35.4261
	-1.8	0.2	1.2	0.2	0.2	2.2	
	3.24	0.04	1.44	0.04	0.04	4.84	
Xo Observation	1.8	0.0222	0.8	0.0222	0.0222	2.6889	5.3556
	0.8	-0.2	-0.2	0.8	-1.2	-1.2	
	0.64	0.04	0.04	0.64	1.44	1.44	
Xo Observation	0.5333	0.0333	0.0333	0.5333	1.2	1.2	3.5333

	-0.4	0.6	-0.4	-0.4	0.6	-0.4	
	0.16	0.36	0.16	0.16	0.36	0.16	
	0.4	0.9	0.4	0.4	0.9	0.4	3.4
Xo Observation							52.5504

(Source: from Table 6, 2022)

Based on the measurement results in Table 6 and Table 7, it becomes the basis for testing the hypothesis for the internal difference test (H01), and for the internal relationship test (H02) was carried out using the chi-square test for goodness of fit.

As states in Table 6, shows the result of the measurement of observation frequency (OF) that reaches a value of 52.5504. Then, for the measurement of expected frequency (EF) which is determined by referring to the degrees of freedom of rows and columns (6-1) (6-1) with a significant level of 0.05, be found the frequency value in the chi square table is 37.65. Based on the comparison between X2 observation 52.5504 which is greater than X2 Table 37.65, this means that $H0_1$ can be rejected, at the chi-square significance value < 0.05. The result of testing of this hypothesis indicates that there are differences in the achievement of sustainable development goals (IIRC, 2018, 2019; UN, 2017; ADB, UN, 2019), because of RIIS implementation with suitability of integrated thinking that fits with the <IR> (WICI, 2013; Di Vaio *et al*., 2020; IFAC, 2017).

In testing for the second hypothesis ($H0_2$), namely to asses level of relationship between variables, is based the different test result of (H01), by calculating the value of the Pearson contingent coefficient $C= \sqrt{} 52.5504 / (575 + 52.5504)$ which is obtained 0.2894. Referring to the Guilford's empirical rule, it shows that C-contingency value is a bounded association coefficient between 0<1, where 0= no association / relationship, and 1 =perfect association / relationship. With the result contingency coefficient 0.2894, it can be expressed as low relationship, definite but small relationship (Engelbrecht, 2002). This result indicate that there is low relationship in achieving SDGs through communication of RIIS because of the suitability of integrated thinking that fit with the implementation of <IR>.

Referring to the results, however, based on the macro perspectives show there are major roles of accounting grand theory in explaining phenomena of management investment towards accountability with communication of SDGs information. Such with legitimacy theory which requires the existence of an implicit for social contract between organization and society, as well as for what stakeholder theory states for organization engage in CSR. Such stakeholder theory describes postulates that an organization or company should not only pay attention towards the proprietors of firm and profitability but also take care of the society, environment and the economy in which it functions (Ratnatunga and Jones, 2012). It provides insight into resource

constraints in the context of investment offerings through by regional government as agent (agency theory) of development for investor referring to institutional theory. Then, with stewardship theory which has the basic assumption of underpinned with dimension of behavior, a perfect steward, psychological mechanism and sociological factors such as organizational culture and situational mechanism (Ara and Harani, 2020).

The results of this study are explained to be in harmony with empirical facts (Roger and Anna, 2015, Dumay and Dai, 2017; Trucco *et al*., 2021), but have a different perspective with empirical facts from (Erin *et al*., 2022). Due to the fact that <IR> implementation is relevant it becomes a reporting framework that creates value over time (Adams, 2015; IIRC, 2013, 2018, 2019). The results of this study indicate the need for RIA within institutionalizing RIIS in regional governments (Kurniawan *et al*., 2018; Hifni *et al*., 2022).

The perspective of implementing <IR> in RIIS for the achievement of SDGs according to research results, is reiterated in the perspective of management insight through organizational development (Albrecht, 1983; Prodanchuk et al., 2021). Strategically, socially, administratively and technically development, this becomes the basis for strengthening implementation theory (Nilsen, 2015) in the RIIS implementation stage. Strategically implementing RIIS, related to the existence of superior commodity maps in the relevant area to become information content in RIIS, supported by optimal regulations with the role of sectorial associations, as well as communication support between work units and the role of the existing website (B2). Because in terms of information technology, local governments can simultaneously access and integrate with the RIIS design which has been managed by the Capital Investment Coordinating Board (CICB), through the Provincial, Regency/City Investment Office (www.regionalinvestment.bkpm.go.id). This fact is in line with the insights of decision makers and policy makers in the region who in this case. As describes that there in supporting through the role of RIIS in policy making for decision making, with the support of big data and cloud computing, support for administration and governance based on rules, social relations and information technology that bring closer relationships with stakeholders (B1).

Achieving the implementation of RIIS requires effectiveness that is in line with the objectives of implementing <IR> (Nilsen, 2015) in communicating aspects of the SDGs. This is to be able to maintain fair service between all potential investors, including the fulfillment of partnerships from investors with small and medium enterprises in the region. Focus on investment for leading sectors that remain environmentally friendly in the area where the investment is made (B3). For this reason, it is necessary to develop an administrative system through the effectiveness and optimization of regulations related to investment management. As

stated, local governments have an interest in complying with regulatory consistency in investment management in the regions (provinces/districts/cities), related to central government regulations in the investment sector (B6). This insight is in line with the perspective of the head of the legal section of the regional secretariat about the importance of compliance in meeting compliance at the regulatory level from the central government to the regional level. With fulfilling effective regulations for local governments by implementing norms, criteria, standards, procedures that facilitate and support the investment climate in the regions (B4). Within an effort to maintain harmonious relations in investment management services, it is necessary to focus on controlling through the role of the Regency Inspectorate. This task force has an internal control role over the leading sector that manages RIIS, namely internal supervision, evaluation and monitoring of RIIS implementation for foreign investment and domestic investment (B5).

5. Conclusion

In this section, the conclusions of the research are presented at three levels. The first is related to the results of the study with the objectives and benefits of this research. The second is a description of empirical facts related to the results of testing in research. The third is how the implications of this research become part of the continuation of further research.

First, the results of this study provide evidence regarding the objectives and benefits of the research. Provide empirical facts that integrated thinking provides the basis for implementing <IR> in RIIS communicating SDGs information. The facts of the results of this study provide insight into the role of aspects of organizational development (strategic, administrative, social and technical) that support the implementation of <IR> in RIIS. Facilitate local governments as RIIS providers and RIIS users to communicate SDGS information from local investment management. With SDGs information that provides value creation over time in a global perspective.

Second, the fact that the research results show the dimension of 'integrated thinking' which has five indicators can fulfill the 'silos to engagement' with the implementation of <IR> in RIIS. It consist of (i) connecting strategy as an elaboration of the guiding principles in strategic focus and information connectivity, (ii) aspects of governance in answering questions about how the governance structure is structured. organizational governance supports the ability to create value in the short, medium and long term from <IRF> content elements (IIRC, 2013), (iii) fulfillment of past performance information communication by linking time horizons, to stay focused on historical performance, (iv) consistent presentation of information related to opportunities, risks, and future strategies. Then, research fact indicated that there was a roadmap as a basis for the

future of organizations managing regional investments. Fact to decide how departmental functional relationships (WICI, 2013) in SDGs information communication (IIRC, 2018, 2019) which role of a real effect on <IR> implementation (WICI, 2013).

Third, this research is part of previous research in communicating the implementation of <IR>, SDGs and the role of regional investment information systems nationally. Therefore, for the results of this research that synthesizes the implementation of <IR> in RIIS at the district/city government level imply need to undertake further studies for the implementation of RIIS at the provincial level. Based on the result, however, next research be considered to use a clear regulatory role approach with Regulatory Impact Assessment (RIA). Due to the province level has role as the supervisor of the administration of autonomous regency/city in Indonesia.

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Regulation of the Minister of Environment and Forestry, Number 1 of 2021, concerning the Company Performance Rating Program in Environmental Management

Response to reviewer:

Reviewer suggestion	Response
Comment (Admin 1) Make the title more adequate to the contents. It should be nexus of Finance and Banking and different from the abstract proceeding title. Avoid long title. Avoid using I, You, We, They The author should send paper for language editing and proofreading – many errors.	The title of the article has been adjusted to: INTEGRATED REPORTING <IR> FOR REGIONAL INVESTMENT AND ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOALS (EVIDENCE FROM REGIONAL GOVERNMENT) Proofreading has been done
Comment (Admin 2) Decrease similarity ratio from abstract. Refer to report.	Has been adjusted
Comment (Admin 3) Abstract is not informative. Use JFBR format, also in relation to the abstract. The author should add the appropriate JEL code. Please find the link: https://papers.ssrn.com/sol3/displayjel.cfm, 5 keywords. Please state more clearly the study novelty, aim, methodology, main results.	Has been adjusted
Comment (Admin 4) Preamble of the paper is not appealing. Author should also develop the context of the study, the major contribution of the research. Motivation for the study should be extended. The significance of the topic and context is not well explained it should be upfront, Further, the author should add an organisation paragraph at the end of the introduction.	Has bee adjusted

Reviewer suggestion	Response
Comment (Admin 5) The literature review is too descriptive. A literature review must critically review the existing studies noting clearly what they have done and found out, and how these findings relate to the issues addressed in the present paper. This is important in understanding the paper and its contributions.	Adjustment with paraphrase has been made
Comment (Admin 6) It must contain population, sample choice method, sample description in relation to the structures etc. Also methods should be described as well as data collection time period and method. Author should add conceptual framework.	Additional information has been added Conceptual framework has made to replace the previous table to describe the phenomenon of the problem and the framework of thinking with the theory used
Comment (Admin 7) Avoid using second level of heading.	Has been adjusted
Comment (Admin 8) Avoid using second level of heading.	Has been adjusted

Reviewer suggestion	Response
Comment (Admin 9) Avoid using second level of heading.	Has been adjusted
Comment (Admin 10) Avoid using second level of	Has been adjusted

heading.	
Comment (Admin 11) The results of the paper are interesting, but not descriptive enough. Unfortunately the discussions of the findings are brief, with very little attempt to relate to existing findings. Are your findings consistent with previous studies? If not, what could be the possible reasons?	Has been done in the discussion subsection
Comment (Admin 12) Implication for research identified and conclude. There is still room to improve conclusion and increase paper articulation	Has been revised as well as added for its information within conclusion sub section
Comment (Admin 13) Author should only add relevant and important references, maximum 30. All references must be in APA style and well cited in the paper. ONLY IN ENGLISH It is highly recommended to use Mendeley software.	Has been done, with several references in Indonesian, as a means to explain the relevant research subjects where the research is carried out Has been done
Comment (Admin 14) Format in APA style or delete if not very important.	Has been done

INTEGRATED REPORTING <IR> FOR REGIONAL INVESTMENT AND ACHIEVEMENT OF SUSTAINABLE DEVELOPMENT GOALS (EVIDENCE FROM REGIONAL GOVERNMENT)

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ABSTRACT

Objective: The purpose of this research article is to assess how the integrated reporting <IR> is implemented into a regional investment information system (RIIS). Within build insight in regional investment management in line with sustainable development goals (SDGs).
Methodology/Technique: This research was conducted on local governments in Indonesia that have implemented RIIS. With using data from 115 respondents, consisting of elements of local government, academics, business entities, NGOs, social organizations and care for the environment. The measurement uses a nominal scale with a chi-square test for goodness of fit.
Findings: The measurement results showed the frequency of observation (OF) has a value of 52.5504 with the chi-square table shows a value of 37.65. Based on this result showed OF > EF, it is as evidence for being of corresponding between integrated thinking that fits with <IR>. The level of relationship towards SDGs information communication has a Pearson correlation coefficient of 0.2894, as a low relationship.
Novelty: This research article contributes practical implication where regional government entities to be effective implementer of <IR> practices for communication for regional investment management. As an insight in viewing of the growing debate on the merits of <IR> as a voluntary reporting initiative including for the local government sector, which has been adopted by other <IR> organizations as a mandatory initiative. The results of this research provide a fundamental way in a regional investment strategy that facilitates communication of the achievement of the SDGs in a global context.

Keywords: integrated thinking, integrated reporting, regional investment information system, sustainable development goals
Type of Paper - Empirical

1. Introduction

Efforts to achieve sustainable development goals (UN, 2015, 2016, 2019, ADB, UN, 2019; UN, 2020) require the involvement of regional governments in Indonesia as part of the global community (UNDP, 2016, 2018). This is as mandated in the regulations (Law Number 25, 2007; Presidential Decree Number 59, 2017). Referring to this Presidential Decree 59/2017, it is stated that both the national action plan (NAP) and the regional action plan (RAP) must be formulated to encourage the implementation of sustainable development goals (SDGs) in the regions. It involves the role of the governor through the preparation of RAP with the role of the Regent/Mayor in their respective regions. Furthermore, this action plan is expected to clearly demonstrate the relationship between government and non-government activities with the

relevant SDG indicators, along with baseline, targets, budget, and responsible agency (SRI, 2021). Until this time being, the role of local governments (OECD, 2014) continues to be pursued to meet the context of global development communication in the sustainable development goals (SDGs). In the context of RAP towards SDGs, it requires the involvement of the government and various government stakeholders (Afandi, 2018), such as academia, NGOs, the private sector, and all levels of society to achieve sustainable development goals (*MNDP/NDPA,* 2019). In particular, to implement the investment cycle towards the integration of the SDGs, with the fulfillment of accountability in addressing pressing social and environmental issues (Pineiro *et al.*, 2018). With claiming the important policy for achieving of sustainable development refers to three main components at the economic, ecological and human levels (Duran *et al*., 2015).

In the context of RAP towards SDGs within regional investment management, it is necessary to involve government, various government stakeholders to achieve the SDGs (*MNDP/NDPA, 2019;* Law Number 11, 2020; Ministry of E & F, 2021). With regarding sustainable regional investment management in line with perspective of the 2030 Agenda for Sustainable Development, which is defined through 17 SDGs with 169 related targets (ADB, UN, 2019). Furthermore, for sustainable development policy achievements requires correspondence to activities through monitoring and reporting (Oosterhof, 2018). It becomes a normative approach in monitoring and reporting on effective investment management towards the SDGs (UN, 2016; UNCTAD-UN, 2018). Functionally, in terms of technology, the regional investment information system (RIIS) is designed in accordance with the objectives of digital licensing service reform through online single submission (OSS) (CICB-BKPM, 2017; GR, 24, 2018). RIIS is designed to communicate and facilitate policy coordination in the investment sector (CICB-BKPM, 2017) in line with the context of the role of the national single window for investment (NSWI) of Indonesia Investment Promotion Center (IIPC) system (CICB-BKPM, 2018). RIIS is also to facilitate every investor as a user to communicate investment activity reports (IAR) with the fulfillment of corporate social responsibility (CSR) (FAS, 2017; *CICB-BKPM, 2021).* However, although it has been applied to local governments in Indonesia, the facts show that the implementation of RIIS by regional governments shows challenges in implementing RIIS. With the facts that RIIS implementation still faces challenges in communicating domestic investment (DI) and foreign investment (FI), by updating relevant data on the website (Dani, 2019; Kristianus, 2019; Uray, 2018). Also the challenging of the impact of social costs faced and arising from an investment (Artie W, 2019; S. Jones, 2012), with various impacts to the damage of the natural environment (Seifollahi *et al*., 2019; *Bernal, Blanca and Netzer, 2020;* UN, 2020).

Normatively, to achieve the SDGs, local governments need to manage the investment cycle (Pineiro *et al.*, 2018) linking it with socially responsible investment (SRI) perf**o**rmance, and address current conditions to avoid poor investment performance (Kalev and Wallace, 2012). Within management context, organizations require the development of organizational functions (Albrecht, 1983), through theoretical and methodological approaches (Prodanchuk *et al*., 2021). This context relates with need to fulfill the role of RIIS with an implementation theory (Nilsen, 2015) of an integrated thinking component that fits with <IR> (WICI, 2013). Within implementation of <IR> that can provide strengthening and development for RIIS of regional governments to communicate the potential regional investment (Presidential Decree, Number 59, 2017; CICB-BKPM, 2017, 2019; Law Number 11, 2020). Therefore, with management's consideration, the <IR> model into RIIS is relevant to be used in answering questions about what information needs to be linked, and how information is linked in information systems (WICI, 2013) for the communication of sustainable development goals (ADB, UN, 2019; UN, 2016).

Several studies related to the role and challenges of implementing <IR> are presented. In this context (Burke & Clark, 2016) describe the objectives, users, and content of the <IR> framework for communication to investors. It is a fact, that the presence of <IR> and integrated thinking determine the evolution of the way companies communicate and create value (Di Vaio et al., 2020). Then, with facts from the side of information providers, which show the importance of conceptual considerations of investment management to meet sustainable development (Alexandrov & Skvortsova, 2021). In fact, there is increasing awareness and stimulating debate among business, government and regulatory agencies, civil society members, and other stakeholders about reporting aspects of the SDGs (Nechita *et al*., 2020). In particular, with facts from research (Hifni *et al*., 2021) show an application of integrated thinking that fits with <IR> supports communication of regional investment with sustainable development in the Indonesian context.

This research was conducted to answer questions related to how <IR> is used to communicate regional investment management. To answer further how the role of RIIS is implemented in local government entities. Through implementation theory (Nilsen, 2015) of the relevant integrated theory (WICI, 2013). This research was undertaken as an effort to answer research questions that have been conducted on this topic in the national scope (Hifni *et al*., 2021) to the local government level. Therefore, this study is to assess whether regional investment management in areas where RIIS has been implemented, has integrated thinking (IT) in accordance with <IR> to communicate the achievement of the SDGs. The benefit of this research is to provide insight or regional wisdom from local government policies that will be implemented in regional investment management. In line with the RAP that has been proclaimed through the management of effective regional investment management. Through the implementation of <IR> for RIIS as the most important accountability tool that can support the communication of SDGs achievement in a global context. This research article is presented with the background, literature study, research methods used, results and discussion, and conclusions.

2. Literature review

2.1 Integrated reporting <IR> for RIIS development and SDGs

Regional action plans (RAP) in the management of regional investment was implemented referring to delegation and guidelines for implementing deconcentration in the field of investment implementation control (Ministry of Investment /Header of CICB, Regulation Number 9, 2021). As an international consensus that has adopted at the Sustainable Development Summit United Nations in September 2015. In this regard, the Indonesian government has been proactively committed to achieving the SDGs. Indonesia's national development agenda has been aligned with the 17 SDGs goals and targets in the sustainable development agenda (SRI, 2021). Normatively, since the launch of the national action plan (NAP) and the regional action plan (RAP) Indonesia has become one of the world's role models in the SDGs implementation process. Furthermore, Indonesia will continue to focus on implementing this program with specific activities through comprehensive monitoring and evaluation. In the context of fulfilling guaranteed transparency and accountability, that there is not only done through the role of the government, but also by involving non-governmental institutions (Afandi (2018).

Theoretically, this requires meeting the integration of the SDGs across the investment cycle (Pineiro *et al*., 2018) with the pillars for effective investment management. Therefore, regional investment management in regional government requires coordination across government and policy levels, capacity building at all levels of government. It needs to fulfill proper framework conditions for public investment at all levels of government, procurement and investment due diligence screening to advance the SDGs. Also, it is need selection and arrangement investment

by analyzing and verifying, measuring and reporting progress made towards the SDGs (OECD, 2014).

Referring to the ideal development model proposed (Figure 1), it shows that the implementation of RIIS requires the content of normative information on SDGs (IIRC, 2018, 2019). As well as with the type of information on SDGs from the investment management authority (CICB-BKPM, 2017). As fulfillment need for information communication of regional investment in relevant SDG indicators from parties to accountability referring to the framework's implementation of SDGs (SRI. (2021). Theoretically, SDGs information communication is formed in accordance with the criteria for sustainability reporting with economic, social, and environmental information (GRI, 2018; Jones, 2010) or in the term of triple bottom lines (TBL) reporting (Slaper and Hall, 2011; Ratnatunga, and Jones, 2012; Alrazi *et al*., 2015). However, the criteria for sustainability reporting or TBL are still from a historical and evaluative point of view. Furthermore, the level of implementation of <IR> is needed regarding the communication of regional investment management business processes. Therefore, the implementation of RIIS to various organizations requires the reference of six <IR> capital, namely financial/economic, social, environmental, human, social relations, manufacturing, intellectual property rights into the SDG information provided which communicates value creation over time with <IR> (IIRC, 2011, 2013; Adams, 2015; IIRC, 2018, 2019).

Figure 1 as conceptual framework, shows for communication the achievement of SDGs that requires the role of <IR>. As well as model within describes how the components of integrated thinking are aligned with <IR> in the development of RIIS.

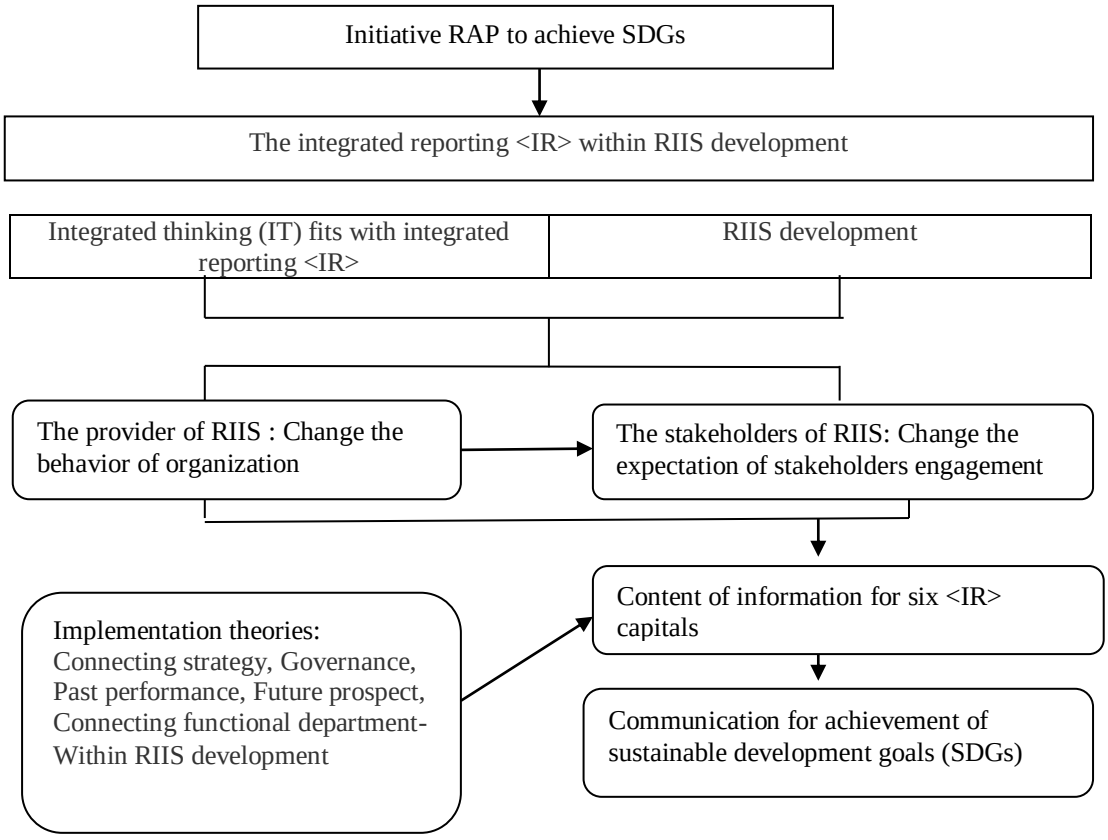

Figure 1
The integrated thinking's components fits with <IR> for RIIS development

As shown in Figure 1, the management of public investment at various levels in local government. In this context, regional government entities as providers and stakeholders as users

of RIIS require theoretical implementation. With use the theory of implementation, the stages of achievement, effectiveness, adoption, implementation, maintenance (RE-AIM) (Nilsen, 2015) in RIIS development. By applying the theory of integrated thinking (IT) that fits with integrated reporting <IR> (WICI, 2013) into the development of RIIS. As the role of this model shows, integrated thinking becomes the basis or basis for fulfilling integrated <IR> reporting (IFAC, 2017). As states in Figure 1 demonstrates the need for fulfillment of organizational behavior change for all parts of the organizational responsibility within the development of RIIS, as well as for the involvement of users as stakeholders (Lüder, 1992) which involved in the implementation of RIIS. Providers or regional governments need communication regarding requirements in regional investment offers that meet the information value of SDGs according to the <IR> criteria, such as aspects of market opportunities, estimated investment value, human resources, infrastructure, related regulations, general conditions of environmental aspects that meet investment feasibility (CICB-BKPM, 2017).

The fulfillment of reporting integrated <IR> on an ongoing basis into RIIS needs to be implemented within the scope and effectiveness according to the characteristics of <IRF>. First, reporting alignment with basic concepts or fundamentals in: (i) fulfillment of various capitals, namely financial, manufacturing, intellectual, human, social and relational, and natural; (ii) value creation process through the organization's business model, (iii) value creation over time. Second, fulfill the main requirements in: (i) designated and identifiable communication, (ii) integrated report communication referring to the framework; (iii) Integrated reports that include governance statements that meet certain requirements. Third, by elaborating on guiding principles that focus on strategic and future orientation, information connectivity, stakeholder relations, materiality and conciseness, reliability and completeness, consistency and comparability. Fourth, by reconstructing disclosures on aspects in content elements, including in the description of the organization and the external environment, governance, business models, risks and opportunities, strategy and resource allocation, performance (IIRC, 2011, 2013).

In accordance with the conceptual framework (Figure 1), the information output from the provider is used as a source of knowledge for investors in finding potential regional investments. From the user point of view, the use of RIIS is the basis for investors to provide information reporting communication in the accountability of investment implementation in the regions. There is theoretical coherence in the ideal model of <IR> implementation through the development of RIIS in fulfilling the communication of SDGs achievement. Information reporting meets the information criteria in the SDGs, such as: Stewardship with corporate governance, Inclusive capitalism, SDGs and climate change, globalization and linkages, technology implementation, and communication for energy and infrastructure (IIRC, 2018, 2019).

2.1. **Hypothesis development**

The relationship between the implementation of integrated thinking in line with integrated reporting <IR> in the implementation of SDGs information communication can be explained through several major accounting theories. Referring to agency theory, institutional theory, stakeholder theory and legitimacy theory (Ratnatunga and Jones, 2012; Baldini *et al*., 2018; Ara & Harani, 2020). Furthermore, from several previous studies, it also shows the fact that there is a role for the <IR> framework to the broader capital structure in reporting, including social capital (Simnett & Huggins, 2015). Then, the concept of integrated thinking as cultural control becomes part of how it works in line with <IR> (Dumay & Dai, 2017). There is evidence showing the process of creating organizational value in government organizations or other stakeholders in relation to strategies towards the SDGs (Trucco *et al*., 2021). Also, there are facts related to the lack of a regulatory framework, as well as the nature of voluntary disclosure which is an obstacle in complying with the reporting aspects of the SDGs. Where the SDGs reporting aspect is the

responsibility of the government as a whole, but the realization of the SDGs cannot be achieved without the support of corporate organizations (Erin *et al*., 2022). Then, empirical facts show the importance of aspects of regulatory impact assessment (RIA) both at the central and local governments (Kurniawan *et al*., 2018) for relevant policy. As well as the fact that the role of implementing <IR> in local governments requires strengthening regulations from an RIA perspective (Hifni *et al*., 2022).

Based on the theoretical role, both referring to the theory of the rhetorical component of integrated thinking according to <IR> (WICI, 2013; IIRC, 2013; IFAC, 2017), as well as the phenomenon of previous research which shows that there is no uniform conclusion about the implementation of <IR> for aspects of SDGs reporting. This is the basis for determining the proposed research hypotheses, namely: H0.1: There is no difference in the achievement of sustainable development communication through the role of RIIS with the implementation of <IR>; H0.2: There is no relationship in the achievement of sustainable development communication through the role of RIIS with the implementation of <IR>.

3. Research Method

This section presents the types of research, population, and samples and the method of sample selection, units of analysis, variables and measurements, data collection, and data analysis used. This type of research is explanatory research that explores why something happens when there is limited information available. This research can help to increase understanding of a particular topic, ascertain how or why certain phenomena occur, and predict future events. With use independent variables and the dependent variable, by assessing the level of closeness of the relationship between research variables (Creswell & Creswell, 2018)..

The research target population is local governments, consist of 34 provinces, 416 districts, and 98 cities in Indonesia that have used RIIS (CICB-BKPM, 2018). The sample selection method uses purposive sampling to achieve a sample that is considered logically representative of the target population. The research sample is RIIS providers of regional government entities, and RIIS stakeholders as users outside of local government (Lüder, 1992). This study used 115 eligible sample units (Hair *et al.*, 2006) for data analysis. The results of the collection of sample units for the unit of analysis consist of: Academics (57), NGOs (4), Business Entities (18), and Regional Work Units in the Province/District government (36).

The unit of analysis is the indicator in the indicator item of the propositional variable of the rhetorical component of integrated thinking that corresponds to <IR> on information communication for the achievement of SDGs (Table 1). In Table 1, six indicators of the two variables are described, and the measurement approach used in the study.

Table 1
Variables and indicators with measurement approach

Variables	Indicators	Measurement
Implementation of <IR>	X.1. Implementation of connecting strategy (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X.2. Implementation of governance (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X3. Implementation of past performance (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X4: Implementation of future prospect information (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X5: Implementation of connecting functional department (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
Information for SDGs (Y)	Y. Information of sustainable development goals (SDGs) (UN, 2016, 2019, 2020, ADB, UN, 2019; IIRC, 2018, 2019).	Nominal

(Source, referring to the references, 2022)

The measurement of each indicator item from 6 indicators for the independent variable and the dependent variable is measured by a nominal scale. Each indicator item is measured using a dummy variable with a nominal scale. Where for each indicator item that is fulfilled in the implementation or the respondent accepts the role from the indicator item is given a score of 1. Meanwhile for the indicator item that is not in implementation or the respondent does not assess the role of the indicator item is given a value 0.

Data collection for research was conducted by means of a survey using a questionnaire design. The main data sources are direct responses from respondents, and with sending documents via the internet to reach respondents who live far from the research subject. The research process also uses an interview approach by involving interviews in semi-structured interviews (George, 2022), in the form of a mixed structured and unstructured interview approach. As stated in Table 2, shows for the interviewees who represent diverse cross-sections of local government management in various functional departments. With 6 respondents acting as key persons who provide input related to research aspects. Respondents have a relationship with management policies that have the potential to have integrated thinking and support the application of <IR> in the development of RIIS.

Table 2

Summary of interviewees with related their position

Pseudonym	Position	2022
B1	Regional secretary of general administration	
B2	Head of regional investment office	
B3	Head of economics and development	
B4	Head of legal section of the regional secretariat	
B5	Regional inspectorate	
B6	Provincial council secretariat	

(Source: according to the results of semi-structured interviews, 2022)

In Table 2 some of the job descriptions given are general in nature because of the need to maintain the confidentiality and anonymity of participants as resource persons. The interview was written and developed with reference to the organizational development model as the content of the interview, consisting of strategic, social, technical, administrative as reporting referring to the regulations (Albrecht, 1983), related to the implementation of <IR>, RIIS development and the goals of achieving the SDGs. To provide an overview of the extent to which local government entities are prepared through theoretical implementation in the theory of implementation of the reach, effectiveness, adoption, implementation, maintenance (RE-AIM) stages (Nilsen, 2015) for the implementation of RIIS.

The data analysis method uses a non-parametric statistical technique with the chi-square goodness of fit test or chi-square test for independence and assessing the relationship referring to the C-contingency value (Conover, 1980; Howell, 2014). For the hypothesis testing (H01) is calculated by comparing between the frequency of observation (OF) and the expected frequency (EF). Then, for testing of the (H02) used the C-contingency value, with formula $C = \sqrt{X02 / (N + X02)}$.

4. Result and Discussion

This section presents the findings of this study, and a discussion of the findings from the context of the theory used, as well as their relation to previous research on related research themes. The results of the measurement of indicator items are used for hypothesis testing. The results of the measurement of each of indicator items are presented in the following Table 3 and Table 4.

Table 3
Scorekeeping information of item indicators from integrated thinking (IT) fits with <IR>

Indicators and item of indicators	Appearance frequency	Percentage of sample
(X1) Implementation of connecting strategy:		
Information on business opportunities and risks	113	98%
external business information	104	90%
financial and non-financial information	111	96%
Information to create long term value	114	99%
Information supported leadership in reporting	111	96%
Role of complete information on six capital <IR>.	111	96%
(X2) Implementation of governance:		
Organizational governance structure capacity	110	95%
Capacity to meet the needs of the organization's stakeholders	109	94%
Interests and expectations for long-term goals	112	97%
Strategy through information technology to share information	112	97%
Monitoring in informing business decisions	107	93%
Means of training and involvement of organizational members.	107	93%
(X3) Implementation of past performance:		
Communication on past investment data	110	95%
Conformity of past performance indicators with current conditions	107	93%
Information on evaluation of social, economic and environmental aspects	110	95%
Reporting on past financial performance related to investments	103	89%
The suitability of information within six capital of <IR>	109	94%
Credibility of information within the information communicated.	113	98%
(X4) Implementation of future prospect information:		
Information for future performance	107	93%
Relevance of indicators of future performance needs	109	94%
Resource information within stewardship of management	113	98%
Information on risks and opportunities with business value creation	112	97%
Fulfillment of complete investment projection information	107	93%
Investment information with sensitivity analysis.	107	93%
(X5) Implementation of connecting functional department:		
The overall relationship role for all functions/work units	110	95%
socialization in overcoming internal barriers to work functions	107	93%
Monitor and manage information to be communicated	109	94%
Access to information communication in time relevance	111	96%
Information systems strategy with integrated information technology	111	96%
Information technology to support the implementation of RIIS.	112	97%

(Sources, source from data scorekeeping, 2022)

As states in Table 3, it provides for a complete list of five indicators with 30 items of indicator towards forms and processes in reporting SDGs information (WICI, 2013; IIRC, 2013; IFAC, 2017). It also shows the measurement results of the perception of the RIIS provider, namely the regional government within change the behavior of integrated thinking that fits with <IR> within RIIS implementation. Then, it also shows the perception from users or stakeholders referring to the change of the expectation for implementation for <IR> within RIIS. This perspective were performed either from business entities or from stakeholders that including academics, NGOs on their point of view for implementation of RIIS for the SDGs (Table 4).

Table 4
Item indicators of achievement of sustainable development goals

Indicator and item of indicators	Appearance frequency	% of sample
(Y) Information of sustainable development goals (SDGs),		
Stewardship with corporate governance	111	96%
Inclusive capitalism	107	93%
SDGs and climate change	110	95%
Globalization and linkages	108	93%
Technology adjustment in the long term	114	99%
Energy and infrastructure	113	98%

(Sources, source from data scorekeeping, 2022)

As states in Table 4, it shows the perceptions of both RIIS providers and stakeholders in meeting the silo to engagement with integrated reporting dimensions (UN, 2016, 2019, 2020; ADB, UN, 2019; IIRC, 2018, 2019). This means that the unit of analysis in the <IR> implementation perspective considers what information needs to be linked in RIIS's communications, and how that information is connected to communicate for users.

Based on the information scorekeeping of the measurement results of integrated thinking indicator items (IT) in accordance with <IR>, and with indicator items to achieve sustainable development goals (Table 3 and Table 4). Then, it becomes the basis for determining the frequency of observations (OF) and the frequency of expectations (EF) (Table 5) and Table 6 for the assessment of contingency observations & chi square. The results of the analysis of the frequency of observations are classified based on the suitability between each component of integrated thinking that corresponds to <IR>. The measurement results were classified into the following criteria: very suitable (score 6), suitable (score 5), quite suitable (score 4), less suitable (score 3), not suitable (score 2), and very unsuitable (score 1).

Table 5
Observation frequency (OF) and expectation frequency (EF)

Variables	CS	G	PP	FP	CD	SDGs	Amount
The rhetorical components of integrated thinking fits with <IR>							
Very rhetorical component IT & IR : Score 6 (OF)	99	96	91	97	97	101	480
EF	96	96	96	96	96	96	
Rhetorical component IT & IR: Score 5 (OF)	10	13	15	7	11	8	56
EF	11.2	11.2	11.2	11.2	11.2	11.2	
Rhetorical enough: Score 4 (OF)	4	3	5	7	4	2	23
EF	4.6	4.6	4.6	4.6	4.6	4.6	
Less rhetorical: Score 3 (OF)	0	2	3	2	2	4	9
EF	1.8	1.8	1.8	1.8	1.8	1.8	
Very less rhetorical: Score 2 (OF)	2	1	1	2	0	0	6
EF	1.2	1.2	1.2	1.2	1.2	1.2	
Not rhetorical: Score 1 (OF)	0	1	0	0	1	0	2
EF	0.4	0.4	0.4	0.4	0.4	0.4	
Amount	115	115	115	115	115	115	575

(Source: from Table 3 and Table 4, 2022)

Table 6
Contingency & chi square observation

Variables	CS	G	PP	FP	CD	SDGs	Amount
	3	0	-5	1	1	5	
	9	0	25	1	1	25	
Xo Observation	0.0936	0	0.2604	0.0104	0.0104	0.2604	0.6354
	-1.2	1.8	3.8	-4.2	-0.2	-3.2	
	1.44	3.24	14.44	17.64	0.04	10.24	
Xo Observation	0.1286	0.2893	1.2893	1.575	0.0036	0.9143	4.2
	-0.6	-1.6	0.4	2.4	-0.6	12.4	
	0.36	2.56	0.16	5.76	0.36	153.76	
Xo Observation	0.0783	0.5565	0.0348	1.2522	0.0783	33.4261	35.4261
	-1.8	0.2	1.2	0.2	0.2	2.2	
	3.24	0.04	1.44	0.04	0.04	4.84	
Xo Observation	1.8	0.0222	0.8	0.0222	0.0222	2.6889	5.3556
	0.8	-0.2	-0.2	0.8	-1.2	-1.2	
	0.64	0.04	0.04	0.64	1.44	1.44	
Xo Observation	0.5333	0.0333	0.0333	0.5333	1.2	1.2	3.5333
	-0.4	0.6	-0.4	-0.4	0.6	-0.4	
	0.16	0.36	0.16	0.16	0.36	0.16	
	0.4	0.9	0.4	0.4	0.9	0.4	3.4
Xo Observation							52.5504

(Source: from Table 5, 2022)

Based on the measurement results in Table 5 and Table 6, it becomes the basis for testing the hypothesis for the difference test (H01), and for testing the relationship between variables (H02), the chi-square test is carried out for the goodness of fit.

As states in Table 6, it shows the results of the measurement of the frequency of observations (OF) which reached a value of 52.5504. Then for the measurement of the expected frequency (EF) which is determined by referring to the degrees of freedom of rows and columns (6-1) (6-1) with a significant level of 0.05, has the frequency value for the chi square table is 37.65. Based on the comparison between X2 observations 52.5504 which is greater than X2 Table 37.65, this means that H01 can be rejected, with a chi-square significance value <0.05. The results of testing this hypothesis indicate that there are differences in the achievement of sustainable development goals (UN, 2016, 2019, 2020; ADB, UN, 2019; IIRC, 2018, 2019). It refers of being exist of the implementation of RIIS in regional governments which are implemented in accordance with integrated thinking that fits with <IR> (WICI, 2013; IIRC, 2013; IFAC, 2017) for communication of achievement of SDGs.

In testing for the second hypothesis (H02), undertaken with asses the level of relationship between variables, is based the different test result of (H01), by calculating the value of the Pearson contingent coefficient C= √ 52.5504 / (575 + 52.5504) obtained coefficient value of 0.2894. Referring to the Guilford's empirical rule, it shows that C-contingency value is a bounded association coefficient between 0<1, where 0= no association / relationship, and 1 =perfect association / relationship. With the result contingency coefficient 0.2894, it can be expressed as low relationship, definite but small relationship (Engelbrecht and Van Aswegen, 2009). This result indicate that there is low relationship in achieving SDGs through communication of RIIS because of the suitability of integrated thinking that fit with the implementation of <IR>.

Referring to the results of the study, provides a form of proof of the coherence of integrated thinking that fits with integrated reporting <IR> in regional investment management communications. Based on the macro perspective, it shows the role of the big theory of

accounting in explaining the phenomenon of management investment towards accountability by communicating SDGs information. The implementation of <IR> in the developed RIIS is in line with the context of legitimacy theory which requires an implicit social contract between the organization and society, as well as what is stated by stakeholder theory for organizations involved in CSR. The stakeholder theory explains the postulate that an organization or company should not only pay attention to company owners and profitability but also take care of the society, environment and economy in which it functions (Ratnatunga, Janek; Jones, 2012). The empirical facts of this study provide an overview of the importance of investment management that is fulfilled institutionally, because the context faced is related to resource constraints in the context of investment offerings through local governments as development agents (agency theory) for investors. Then, alignment with stewardship theory which has basic assumptions that are supported by behavioral dimensions, services that meet effectiveness, efficiency and economy, psychological mechanisms and sociological factors such as organizational culture and situational mechanisms (Ara & Harani, 2020).

The results of this study show that there is harmony with previous empirical facts (Dumay & Dai, 2017; Simnett & Huggins, 2015; Trucco *et al*., 2021), but have a different perspective with empirical facts from (Erin et al., 2022). The empirical facts of this research show that the implementation of <IR> is relevant in communicating the achievement of the SDGs that creates value over time (IIRC, 2011, 2013; Adams, 2015; IIRC, 2018, 2019). The facts of this study indicate alignment with the implementation of the model studied in banking entities. This suggests that the responsible banking culture that existed prior to joining the <IR> pilot program was on a stronger control culture, in addition to personnel control, investment management outcomes, and actions (Dumay & Dai, 2017). Based on the results of the study, it is also in line with the empirical fact that to achieve the SDGS it is necessary to have support from local government leaders with strong and good infrastructure (Mutiarani & Siswantoro, 2020). In addition, the results of this study indicate the fact that to achieve the SDGs in communication, however, a regulatory impact assessment (RIA) is needed in institutionalizing RIIS in local governments (Kurniawan *et al*., 2018; Hifni *et al*., 2022).

The perspective of implementing <IR> in RIIS for communication of the achievement of SDGs according to research results, is discussed in the context of organizational development (Albrecht, 1983; Prodanchuk et al., 2021). The results of semi-structured interviews with 6 key persons from the regional government were presented as insights related to the perspective of RIIS development in the context of sustainable development which refers to RIIS. As being of implementation for RIIS strategically and administratively, it requires availability of information that related to the existence of a map of leading commodities in the area concerned to become information content in RIIS. Supported by optimal regulations with the role of sectorial association's engagement, as well as communication support between work units and the role of relevant agencies, communication is supported by websites that exist in the leading sector of regional investment management (B2). The development perspective is from a technical level, from the information technology perspective, where local governments can simultaneously access and integrate with RIIS designs that have been managed by the capital investment coordinating board (CICB), through the Provincial, Districts/ City Investment Offices (www. regionalinvestment.bkpm.go.id). This fact is in line with the insights of decision makers and policy makers in the regions. Information technology supports the role of RIIS in policy making for decision making. Such as support for big data and cloud computing, administrative support and rule-based governance, social relations and information technology that bring closer relationships with stakeholders (B1).

RIIS implementation requires achieving effectiveness (Nilsen, 2015) which is in line with the objectives of implementing <IR> framework (IIRC, 2013, 2018, 2019). At the social level, communication of the achievement of SDGs in the scope of information in the six capitals <IR>,

are able to maintain fair service between all potential investors. This includes the fulfillment of partnerships from investors with small and medium-sized businesses in the regions (Minister of Investment/Head of BKPM Number 1 of 2022). Therefore, it is always necessary to have a policy that focuses on investment for leading sectors that remain environmentally friendly in the area where the investment is made (B3). For this reason, it is necessary to develop an administrative system through the effectiveness and optimization of regulations related to investment management. As stated, local governments have an interest in complying with the consistency of investment management regulations in the regions (Province/Regency/City), related to regulations set by the central government in the investment sector (B6). This insight is in line with the perspective of the head of the legal section of the regional secretariat about the importance of compliance in meeting compliance at the regulatory level from the central government to the regional level. In this case, local governments need to fulfill effective regulations by implementing norms, criteria, and standards procedures that facilitate and support the investment climate in the regions (B4). This is in line with regulations (Ministry of Investment/Header of CICB, Regulation Number 7, 2021), which regulate legal documentation and information networks within RIIS's implementation. It means, through by communication with RIIS, it needs legal information, as an effort to maintain harmonious relations in investment management services. Factually, this contexts need to focus on controlling through the role of the regency inspectorate. As with being statement that this task force has an internal control role over the leading sector that manages RIIS, namely internal supervision, evaluation and monitoring of RIIS implementation for foreign investment and domestic investment (B5).

5. Conclusion

In this section, the conclusions of the research are presented in three aspects. First, the results of this study provide evidence in relation to the aims and benefits of the study. As an empirical fact, it proves that the integrated thinking model can be used as the basis for implementing <IR> in the implementation of RIIS to communicate information on the achievement of the SDGs. Based on these results, the effective implementation of RIIS requires the role of organizational development aspects at the strategic, administrative, social and technical levels. The facts show that there is a role both from the local government side and from the aspect of stakeholder involvement that supports the implementation of <IR> in the implementation of RIIS. This is a form of research evidence that shows accountability in the clarity of the role of local governments to communicate SDGS information from business processes or local investment management cycles. As well as the role of stakeholders, such as investors in complying with the communication of investment information in the completeness of the information dimensions of the SDGs. The implementation of an effective <IR> can strengthen the integrated business process of regional investment management in accordance with the regional action plan (RAP) for the success of sustainable development through the regional investment subsector.

Second, the fact of the research results showed the dimension of 'integrated thinking' which has five indicators can fulfill the 'silos to engagement' with the implementation of <IR> in RIIS that provides value creation over time in a global perspective. There are empirical facts about: (i) connecting strategy as an elaboration of the guiding principles in strategic focus and information connectivity, (ii) aspects of governance in answering questions about how the governance structure is structured. organizational governance supports the ability to create value in the short, medium and long term from <IRF> content elements, (iii) fulfillment of past performance information communication by linking time horizons, to stay focused on historical performance, (iv) consistent presentation of information related to opportunities, risks, and future strategies. Then, research fact indicated that there was a roadmap as a basis for the future of organizations managing regional investments. With being exist of support from internally parties of regional

government to decide how departmental functional relationships (WICI, 2013; IIRC, 2013) to communicate the SDGs information (IIRC, 2018, 2019).

Third, this research is part of previous research in communicating the implementation of <IR>, as road map of research for regional government achieve the SDGs through by the role of regional investment information systems nationally (Hifni *et al.*, 2021). Therefore, the results of research that synthesizing for <IR> implementation within RIIS development for this district/city government level will have implications for the need for further studies on the implementation of RIIS at the provincial level. Due to the provincial level acts as a supervisor for the administration of autonomous regency/city governments in Indonesia. Then, it is considered important for further research to use an optimal regulatory role approach for <IR> implementation within the RIIS development substantively with the concept of regulatory impact assessment (RIA).

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Integrated Reporting For Regional Investment and Achievement of Sustainable Development Goals

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ABSTRACT

Objective – The purpose of this research article is to assess how the integrated reporting <IR> is implemented into a regional investment information system (RIIS). Within build insight into regional investment management in line with sustainable development goals (SDGs).

Methodology –This research was conducted on local governments in Indonesia that have implemented RIIS. Using data from 115 respondents, consisting of elements of local government, academics, business entities, NGOs, social organizations, and care for the environment. The measurement uses a nominal scale with a chi-square test for goodness of fit.

Findings – The measurement results showed the frequency of observation (OF) has a value of 52.5504 with the chi-square table showing a value of 37.65. Based on this result showed OF > EF, it is evidence for being of corresponding between integrated thinking that fits with <IR>. The level of relationship towards SDGs information communication has a Pearson correlation coefficient of 0.2894, as a low relationship.

Novelty – This research article contributes practical implications where regional government entities to be effective implementers of <IR> practices for communication for regional investment management. As an insight in the viewing the growing debate on the merits of <IR> as a voluntary reporting initiative including for the local government sector, which has been adopted by other <IR> organizations as a mandatory initiative. The results of this research provide a fundamental way for a regional investment strategy that facilitates communication of the achievement of the SDGs in a global context.

Type of Paper: Empirical

JEL Classification: M40, M9.

Keywords: integrated thinking, integrated reporting, regional investment information system, sustainable development goals

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1. Introduction

Efforts to achieve sustainable development goals (UN, 2015, 2016, 2019, ADB, UN, 2019; UN, 2020) require the involvement of regional governments in Indonesia as part of the global community (UNDP, 2016, 2018). This is as mandated in the regulations (Law Number 25, 2007; Presidential Decree Number 59, 2017).

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Referring to this Presidential Decree 59/2017, it is stated that both the national action plan (NAP) and the regional action plan (RAP) must be formulated to encourage the implementation of sustainable development goals (SDGs) in the regions. It involves the role of the governor through the preparation of RAP with the role of the Regent/Mayor in their respective regions. Furthermore, this action plan is expected to clearly demonstrate the relationship between government and non-government activities with the relevant SDG indicators, along with baseline, targets, budget, and responsible agency (SRI, 2021). Until this time being, the role of local governments (OECD, 2014) continues to be pursued to meet the context of global development communication in the sustainable development goals (SDGs). In the context of RAP towards SDGs, it requires the involvement of the government and various government stakeholders (Afandi, 2018), such as academia, NGOs, the private sector, and all levels of society to achieve sustainable development goals (MNDP/NDPA, 2019). In particular, to implement the investment cycle towards the integration of the SDGs, with the fulfillment of accountability in addressing pressing social and environmental issues (Pineiro et al., 2018). With claiming the important policy for achieving of sustainable development refers to three main components at the economic, ecological and human levels (Duran et al., 2015).

In the context of RAP towards SDGs within regional investment management, it is necessary to involve government, various government stakeholders to achieve the SDGs (MNDP/NDPA, 2019; Law Number 11, 2020; Ministry of E & F, 2021). With regarding sustainable regional investment management in line with perspective of the 2030 Agenda for Sustainable Development, which is defined through 17 SDGs with 169 related targets (ADB, UN, 2019). Furthermore, for sustainable development policy achievements requires correspondence to activities through monitoring and reporting (Oosterhof, 2018). It becomes a normative approach in monitoring and reporting on effective investment management towards the SDGs (UN, 2016; UNCTAD-UN, 2018). Functionally, in terms of technology, the regional investment information system (RIIS) is designed in accordance with the objectives of digital licensing service reform through online single submission (OSS) (CICB-BKPM, 2017; GR, 24, 2018). RIIS is designed to communicate and facilitate policy coordination in the investment sector (CICB-BKPM, 2017) in line with the context of the role of the national single window for investment (NSWI) of Indonesia Investment Promotion Center (IIPC) system (CICB-BKPM, 2018). RIIS is also to facilitate every investor as a user to communicate investment activity reports (IAR) with the fulfillment of corporate social responsibility (CSR) (FAS, 2017; CICB-BKPM, 2021). However, although it has been applied to local governments in Indonesia, the facts show that the implementation of RIIS by regional governments shows challenges in implementing RIIS. With the facts that RIIS implementation still faces challenges in communicating domestic investment (DI) and foreign investment (FI), by updating relevant data on the website (Dani, 2019; Kristianus, 2019; Uray, 2018). Also the challenging of the impact of social costs faced and arising from an investment (Artie W, 2019; S. Jones, 2012), with various impacts to the damage of the natural environment (Seifollahi et al., 2019; Bernal, Blanca and Netzer, 2020; UN, 2020).

Normatively, to achieve the SDGs, local governments need to manage the investment cycle (Pineiro et al., 2018) linking it with socially responsible investment (SRI) performance, and address current conditions to avoid poor investment performance (Kalev and Wallace, 2012). Within management context, organizations require the development of organizational functions (Albrecht, 1983), through theoretical and methodological approaches (Prodanchuk et al., 2021). This context relates with need to fulfill the role of RIIS with an implementation theory (Nilsen, 2015) of an integrated thinking component that fits with <IR> (WICI, 2013). Within implementation of <IR> that can provide strengthening and development for RIIS of regional governments to communicate the potential regional investment (Presidential Decree, Number 59, 2017; CICB-BKPM, 2017, 2019; Law Number 11, 2020). Therefore, with management's consideration, the <IR> model into RIIS is relevant to be used in answering questions about what information needs to be linked, and how information is linked in information systems (WICI, 2013) for the communication of sustainable development goals (ADB, UN, 2019; UN, 2016).

Several studies related to the role and challenges of implementing <IR> are presented. In this context (Burke & Clark, 2016) describe the objectives, users, and content of the <IR> framework for communication to investors. It is a fact, that the presence of <IR> and integrated thinking determine the evolution of the way companies communicate and create value (Di Vaio et al., 2020). Then, with facts from the side of information providers, which show the importance of conceptual considerations of investment management to meet sustainable development (Alexandrov & Skvortsova, 2021). In fact, there is increasing awareness and stimulating debate among business, government and regulatory agencies, civil society members, and other stakeholders about reporting aspects of the SDGs (Nechita et al., 2020). In particular, with facts from research (Hifni et al., 2021) show an application of integrated thinking that fits with <IR> supports communication of regional investment with sustainable development in the Indonesian context.

This research was conducted to answer questions related to how <IR> is used to communicate regional investment management. To answer further how the role of RIIS is implemented in local government entities. Through implementation theory (Nilsen, 2015) of the relevant integrated theory (WICI, 2013). This research was undertaken as an effort to answer research questions that have been conducted on this topic in the national scope (Hifni et al., 2021) to the local government level. Therefore, this study is to assess whether regional investment management in areas where RIIS has been implemented, has integrated thinking (IT) in accordance with <IR> to communicate the achievement of the SDGs. The benefit of this research is to provide insight or regional wisdom from local government policies that will be implemented in regional investment management. In line with the RAP that has been proclaimed through the management of effective regional investment management. Through the implementation of <IR> for RIIS as the most important accountability tool that can support the communication of SDGs achievement in a global context. This research article is presented with the background, literature study, research methods used, results and discussion, and conclusions.

2. Literature review

2.1 Integrated reporting <IR> for RIIS development and SDGs

Regional action plans (RAP) in the management of regional investment was implemented referring to delegation and guidelines for implementing deconcentration in the field of investment implementation control (Ministry of Investment /Header of CICB, Regulation Number 9, 2021). As an international consensus that has adopted at the Sustainable Development Summit United Nations in September 2015. In this regard, the Indonesian government has been proactively committed to achieving the SDGs. Indonesia's national development agenda has been aligned with the 17 SDGs goals and targets in the sustainable development agenda (SRI, 2021). Normatively, since the launch of the national action plan (NAP) and the regional action plan (RAP) Indonesia has become one of the world's role models in the SDGs implementation process. Furthermore, Indonesia will continue to focus on implementing this program with specific activities through comprehensive monitoring and evaluation. In the context of fulfilling guaranteed transparency and accountability, that there is not only done through the role of the government, but also by involving non-governmental institutions (Afandi (2018).

Theoretically, this requires meeting the integration of the SDGs across the investment cycle (Pineiro et al., 2018) with the pillars for effective investment management. Therefore, regional investment management in regional government requires coordination across government and policy levels, capacity building at all levels of government. It needs to fulfill proper framework conditions for public investment at all levels of government, procurement and investment due diligence screening to advance the SDGs. Also, it is need selection and arrangement investment by analyzing and verifying, measuring and reporting progress made towards the SDGs (OECD, 2014).

Referring to the ideal development model proposed (Figure 1), it shows that the implementation of RIIS requires the content of normative information on SDGs (IIRC, 2018, 2019). As well as with the type of

information on SDGs from the investment management authority (CICB-BKPM, 2017). As fulfillment need for information communication of regional investment in relevant SDG indicators from parties to accountability referring to the framework's implementation of SDGs (SRI. (2021). Theoretically, SDGs information communication is formed in accordance with the criteria for sustainability reporting with economic, social, and environmental information (GRI, 2018; Jones, 2010) or in the term of triple bottom lines (TBL) reporting (Slaper and Hall, 2011; Ratnatunga, and Jones, 2012; Alrazi et al., 2015). However, the criteria for sustainability reporting or TBL are still from a historical and evaluative point of view. Furthermore, the level of implementation of <IR> is needed regarding the communication of regional investment management business processes. Therefore, the implementation of RIIS to various organizations requires the reference of six <IR> capital, namely financial/economic, social, environmental, human, social relations, manufacturing, intellectual property rights into the SDG information provided which communicates value creation over time with <IR> (IIRC, 2011, 2013; Adams, 2015; IIRC, 2018, 2019).

Figure 1 as conceptual framework, shows for communication the achievement of SDGs that requires the role of <IR>. As well as model within describes how the components of integrated thinking are aligned with <IR> in the development of RIIS.

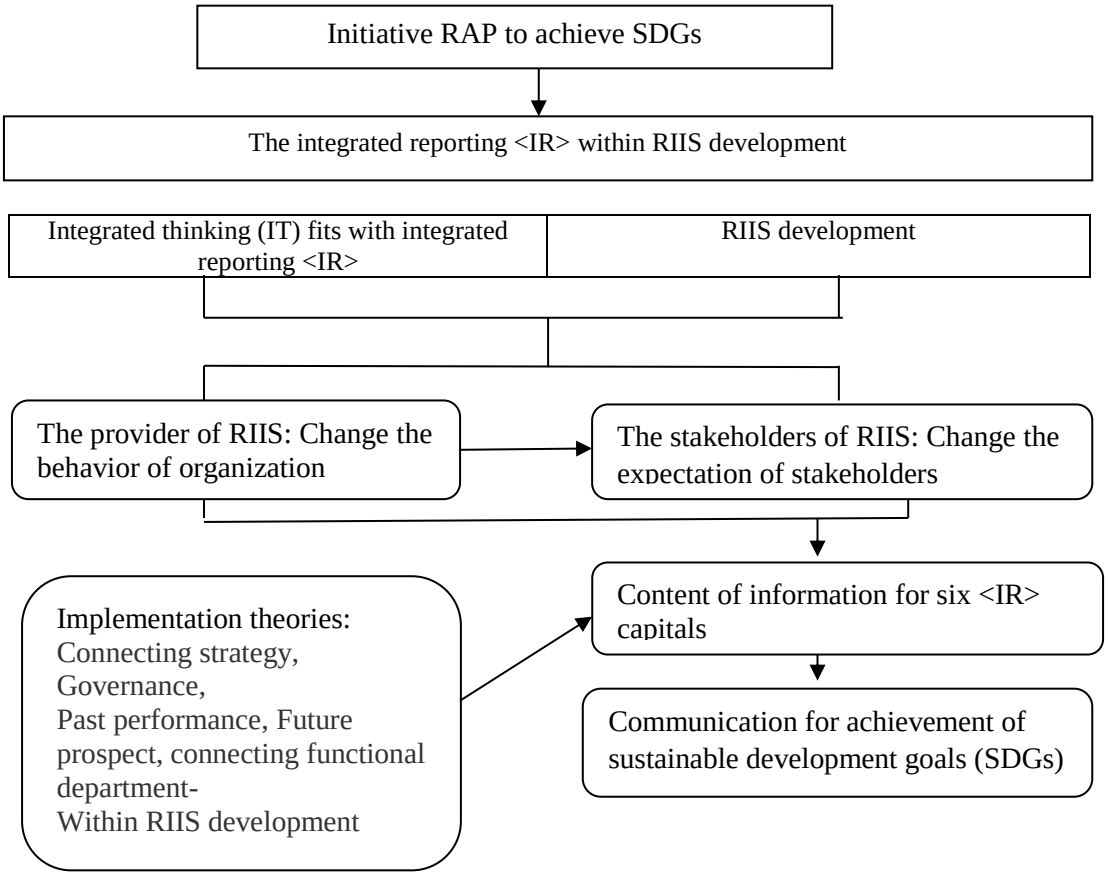

Figure 1: The integrated thinking's components fits with <IR> for RIIS development

As shown in Figure 1, the management of public investment at various levels in local government. In this context, regional government entities as providers and stakeholders as users of RIIS require theoretical implementation. With use the theory of implementation, the stages of achievement, effectiveness, adoption, implementation, maintenance (RE-AIM) (Nilsen, 2015) in RIIS development. By applying the theory of integrated thinking (IT) that fits with integrated reporting <IR> (WICI, 2013) into the development of RIIS. As the role of this model shows, integrated thinking becomes the basis or basis for fulfilling integrated <IR> reporting (IFAC, 2017). As states in Figure 1 demonstrates the need for fulfillment of organizational

behavior change for all parts of the organizational responsibility within the development of RIIS, as well as for the involvement of users as stakeholders (Lüder, 1992) which involved in the implementation of RIIS. Providers or regional governments need communication regarding requirements in regional investment offers that meet the information value of SDGs according to the <IR> criteria, such as aspects of market opportunities, estimated investment value, human resources, infrastructure, related regulations, general conditions of environmental aspects that meet investment feasibility (CICB-BKPM, 2017).

The fulfillment of reporting integrated <IR> on an ongoing basis into RIIS needs to be implemented within the scope and effectiveness according to the characteristics of <IRF>. First, reporting alignment with basic concepts or fundamentals in: (i) fulfillment of various capitals, namely financial, manufacturing, intellectual, human, social and relational, and natural; (ii) value creation process through the organization's business model, (iii) value creation over time. Second, fulfill the main requirements in: (i) designated and identifiable communication, (ii) integrated report communication referring to the framework; (iii) Integrated reports that include governance statements that meet certain requirements. Third, by elaborating on guiding principles that focus on strategic and future orientation, information connectivity, stakeholder relations, materiality and conciseness, reliability and completeness, consistency and comparability. Fourth, by reconstructing disclosures on aspects in content elements, including in the description of the organization and the external environment, governance, business models, risks and opportunities, strategy and resource allocation, performance (IIRC, 2011, 2013).

In accordance with the conceptual framework (Figure 1), the information output from the provider is used as a source of knowledge for investors in finding potential regional investments. From the user point of view, the use of RIIS is the basis for investors to provide information reporting communication in the accountability of investment implementation in the regions. There is theoretical coherence in the ideal model of <IR> implementation through the development of RIIS in fulfilling the communication of SDGs achievement. Information reporting meets the information criteria in the SDGs, such as: Stewardship with corporate governance, Inclusive capitalism, SDGs and climate change, globalization and linkages, technology implementation, and communication for energy and infrastructure (IIRC, 2018, 2019).

2.2 Hypothesis development

The relationship between the implementation of integrated thinking in line with integrated reporting <IR> in the implementation of SDGs information communication can be explained through several major accounting theories. Referring to agency theory, institutional theory, stakeholder theory and legitimacy theory (Ratnatunga and Jones, 2012; Baldini et al., 2018; Ara & Harani, 2020). Furthermore, from several previous studies, it also shows the fact that there is a role for the <IR> framework to the broader capital structure in reporting, including social capital (Simnett & Huggins, 2015). Then, the concept of integrated thinking as cultural control becomes part of how it works in line with <IR> (Dumay & Dai, 2017). There is evidence showing the process of creating organizational value in government organizations or other stakeholders in relation to strategies towards the SDGs (Trucco et al., 2021). Also, there are facts related to the lack of a regulatory framework, as well as the nature of voluntary disclosure which is an obstacle in complying with the reporting aspects of the SDGs. Where the SDGs reporting aspect is the responsibility of the government as a whole, but the realization of the SDGs cannot be achieved without the support of corporate organizations (Erin et al., 2022). Then, empirical facts show the importance of aspects of regulatory impact assessment (RIA) both at the central and local governments (Kurniawan et al., 2018) for relevant policy. As well as the fact that the role of implementing <IR> in local governments requires strengthening regulations from an RIA perspective (Hifni et al., 2022).

Based on the theoretical role, both referring to the theory of the rhetorical component of integrated thinking according to <IR> (WICI, 2013; IIRC, 2013; IFAC, 2017), as well as the phenomenon of previous research which shows that there is no uniform conclusion about the implementation of <IR> for aspects of SDGs reporting. This is the basis for determining the proposed research hypotheses, namely: H0.1: *There is*

no difference in the achievement of sustainable development communication through the role of RIIS with the implementation of <IR>; H0.2: *There is no relationship in the achievement of sustainable development communication through the role of RIIS with the implementation of <IR>*.

3. Research Method

This section presents the types of research, population, and samples and the method of sample selection, units of analysis, variables and measurements, data collection, and data analysis used. This type of research is explanatory research that explores why something happens when there is limited information available. This research can help to increase understanding of a particular topic, ascertain how or why certain phenomena occur, and predict future events. With use independent variables and the dependent variable, by assessing the level of closeness of the relationship between research variables (Creswell & Creswell, 2018)..

The research target population is local governments, consist of 34 provinces, 416 districts, and 98 cities in Indonesia that have used RIIS (CICB-BKPM, 2018). The sample selection method uses purposive sampling to achieve a sample that is considered logically representative of the target population. The research sample is RIIS providers of regional government entities, and RIIS stakeholders as users outside of local government (Lüder, 1992). This study used 115 eligible sample units (Hair et al., 2006) for data analysis. The results of the collection of sample units for the unit of analysis consist of: Academics (57), NGOs (4), Business Entities (18), and Regional Work Units in the Province/District government (36).

The unit of analysis is the indicator in the indicator item of the propositional variable of the rhetorical component of integrated thinking that corresponds to <IR> on information communication for the achievement of SDGs (Table 1). In Table 1, six indicators of the two variables are described, and the measurement approach used in the study.

Table 1: Variables and indicators with measurement approach

Variables	Indicators	Measurement
Implementation of <IR>	X.1. Implementation of connecting strategy (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X.2. Implementation of governance (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X3. Implementation of past performance (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X4: Implementation of future prospect information (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
	X5: Implementation of connecting functional department (WICI, 2013; IIRC, 2013; IFAC, 2017)	Nominal
Information for SDGs (Y)	Y. Information of sustainable development goals (SDGs) (UN, 2016, 2019, 2020, ADB, UN, 2019; IIRC, 2018, 2019).	Nominal

(Source, referring to the references, 2022)

The measurement of each indicator item from 6 indicators for the independent variable and the dependent variable is measured by a nominal scale. Each indicator item is measured using a dummy variable with a nominal scale. Where for each indicator item that is fulfilled in the implementation or the respondent accepts the role from the indicator item is given a score of 1. Meanwhile for the indicator item that is not in implementation or the respondent does not assess the role of the indicator item is given a value 0.

Data collection for research was conducted by means of a survey using a questionnaire design. The main data sources are direct responses from respondents, and with sending documents via the internet to reach respondents who live far from the research subject. The research process also uses an interview approach by involving interviews in semi-structured interviews (George, 2022), in the form of a mixed structured and unstructured interview approach. As stated in Table 2, shows for the interviewees who represent diverse cross-sections of local government management in various functional departments. With 6 respondents acting

as key persons who provide input related to research aspects. Respondents have a relationship with management policies that have the potential to have integrated thinking and support the application of <IR> in the development of RIIS.

Table 2: Summary of interviewees with related their position

Pseudonym	Position	2022
B1	Regional secretary of general administration	
B2	Head of regional investment office	
B3	Head of economics and development	
B4	Head of legal section of the regional secretariat	
B5	Regional inspectorate	
B6	Provincial council secretariat	

(Source: according to the results of semi-structured interviews, 2022)

In Table 2 some of the job descriptions given are general in nature because of the need to maintain the confidentiality and anonymity of participants as resource persons. The interview was written and developed with reference to the organizational development model as the content of the interview, consisting of strategic, social, technical, administrative as reporting referring to the regulations (Albrecht, 1983), related to the implementation of <IR>, RIIS development and the goals of achieving the SDGs. To provide an overview of the extent to which local government entities are prepared through theoretical implementation in the theory of implementation of the reach, effectiveness, adoption, implementation, maintenance (RE-AIM) stages (Nilsen, 2015) for the implementation of RIIS.

The data analysis method uses a non-parametric statistical technique with the chi-square goodness of fit test or chi-square test for independence and assessing the relationship referring to the C-contingency value (Conover, 1980; Howell, 2014). For the hypothesis testing (H01) is calculated by comparing between the frequency of observation (OF) and the expected frequency (EF). Then, for testing of the (H02) used the C-contingency value, with formula $C = \sqrt{X02} / (N + X02)$.

4. Result and Discussion

This section presents the findings of this study, and a discussion of the findings from the context of the theory used, as well as their relation to previous research on related research themes. The results of the measurement of indicator items are used for hypothesis testing. The results of the measurement of each of indicator items are presented in the following Table 3 and Table 4.

Table 3: Scorekeeping information of item indicators from integrated thinking (IT) fits with <IR>

Indicators and item of indicators	Appearance frequency	Percentage of sample
(X1) Implementation of connecting strategy:		
Information on business opportunities and risks	113	98%
external business information	104	90%
financial and non-financial information	111	96%
Information to create long term value	114	99%
Information supported leadership in reporting	111	96%
Role of complete information on six capital <IR>.	111	96%
(X2) Implementation of governance:		
Organizational governance structure capacity	110	95%
Capacity to meet the needs of the organization's stakeholders	109	94%
Interests and expectations for long-term goals	112	97%

Strategy through information technology to share information	112	97%
Monitoring in informing business decisions	107	93%
Means of training and involvement of organizational members.	107	93%
(X3) Implementation of past performance:		
Communication on past investment data	110	95%
Conformity of past performance indicators with current conditions	107	93%
Information on evaluation of social, economic and environmental aspects	110	95%
Reporting on past financial performance related to investments	103	89%
The suitability of information within six capital of <IR>	109	94%
Credibility of information within the information communicated.	113	98%
(X4) Implementation of future prospect information:		
Information for future performance	107	93%
Relevance of indicators of future performance needs	109	94%
Resource information within stewardship of management	113	98%
Information on risks and opportunities with business value creation	112	97%
Fulfillment of complete investment projection information	107	93%
Investment information with sensitivity analysis.	107	93%
(X5) Implementation of connecting functional department:		
The overall relationship role for all functions/work units	110	95%
socialization in overcoming internal barriers to work functions	107	93%
Monitor and manage information to be communicated	109	94%
Access to information communication in time relevance	111	96%
Information systems strategy with integrated information technology	111	96%
Information technology to support the implementation of RIIS.	112	97%

(Sources, source from data scorekeeping, 2022)

As states in Table 3, it provides for a complete list of five indicators with 30 items of indicator towards forms and processes in reporting SDGs information (WICI, 2013; IIRC, 2013; IFAC, 2017). It also shows the measurement results of the perception of the RIIS provider, namely the regional government within change the behavior of integrated thinking that fits with <IR> within RIIS implementation. Then, it also shows the perception from users or stakeholders referring to the change of the expectation for implementation for <IR> within RIIS. This perspective were performed either from business entities or from stakeholders that including academics, NGOs on their point of view for implementation of RIIS for the SDGs (Table 4).

Table 4: Item indicators of achievement of sustainable development goals

Indicator and item of indicators	Appearance frequency	% of sample
(Y) Information of sustainable development goals (SDGs),		
Stewardship with corporate governance	111	96%
Inclusive capitalism	107	93%
SDGs and climate change	110	95%
Globalization and linkages	108	93%
Technology adjustment in the long term	114	99%
Energy and infrastructure	113	98%

(Sources, source from data scorekeeping, 2022)

As states in Table 4, it shows the perceptions of both RIIS providers and stakeholders in meeting the silo to engagement with integrated reporting dimensions (UN, 2016, 2019, 2020; ADB, UN, 2019; IIRC, 2018, 2019). This means that the unit of analysis in the <IR> implementation perspective considers what information needs to be linked in RIIS's communications, and how that information is connected to communicate for users.

Based on the information scorekeeping of the measurement results of integrated thinking indicator items (IT) in accordance with <IR>, and with indicator items to achieve sustainable development goals (Table 3 and Table 4). Then, it becomes the basis for determining the frequency of observations (OF) and the frequency of expectations (EF) (Table 5) and Table 6 for the assessment of contingency observations & chi square. The results of the analysis of the frequency of observations are classified based on the suitability between each component of integrated thinking that corresponds to <IR>. The measurement results were classified into the following criteria: very suitable (score 6), suitable (score 5), quite suitable (score 4), less suitable (score 3), not suitable (score 2), and very unsuitable (score 1).

Table 5: Observation frequency (OF) and expectation frequency (EF)

Variables	CS	G	PP	FP	CD	SDGs	Amount
The rhetorical components of integrated thinking fits with <IR>							
Very rhetorical component IT & IR : Score 6 (OF)	99	96	91	97	97	101	480
EF	96	96	96	96	96	96	
Rhetorical component IT & IR: Score 5 (OF)	10	13	15	7	11	8	56
EF	11.2	11.2	11.2	11.2	11.2	11.2	
Rhetorical enough: Score 4 (OF)	4	3	5	7	4	2	23
EF	4.6	4.6	4.6	4.6	4.6	4.6	
Less rhetorical: Score 3 (OF)	0	2	3	2	2	4	9
EF	1.8	1.8	1.8	1.8	1.8	1.8	
Very less rhetorical: Score 2 (OF)	2	1	1	2	0	0	6
EF	1.2	1.2	1.2	1.2	1.2	1.2	
Not rhetorical: Score 1 (OF)	0	1	0	0	1	0	2
EF	0.4	0.4	0.4	0.4	0.4	0.4	
Amount	115	115	115	115	115	115	575

(Source: from Table 3 and Table 4, 2022)

Table 6: Contingency & chi square observation

Variables	CS	G	PP	FP	CD	SDGs	Amount
	3	0	-5	1	1	5	
	9	0	25	1	1	25	
Xo Observation	0.0936	0	0.2604	0.0104	0.0104	0.2604	0.6354
	-1.2	1.8	3.8	-4.2	-0.2	-3.2	
	1.44	3.24	14.44	17.64	0.04	10.24	
Xo Observation	0.1286	0.2893	1.2893	1.575	0.0036	0.9143	4.2
	-0.6	-1.6	0.4	2.4	-0.6	12.4	
	0.36	2.56	0.16	5.76	0.36	153.76	
Xo Observation	0.0783	0.5565	0.0348	1.2522	0.0783	33.4261	35.4261
	-1.8	0.2	1.2	0.2	0.2	2.2	
	3.24	0.04	1.44	0.04	0.04	4.84	
Xo Observation	1.8	0.0222	0.8	0.0222	0.0222	2.6889	5.3556
	0.8	-0.2	-0.2	0.8	-1.2	-1.2	
	0.64	0.04	0.04	0.64	1.44	1.44	
Xo Observation	0.5333	0.0333	0.0333	0.5333	1.2	1.2	3.5333

	-0.4	0.6	-0.4	-0.4	0.6	-0.4	
	0.16	0.36	0.16	0.16	0.36	0.16	
	0.4	0.9	0.4	0.4	0.9	0.4	3.4
Xo Observation							52.5504

(Source: from Table 5, 2022)

Based on the measurement results in Table 5 and Table 6, it becomes the basis for testing the hypothesis for the difference test (H01), and for testing the relationship between variables (H02), the chi-square test is carried out for the goodness of fit.

As states in Table 6, it shows the results of the measurement of the frequency of observations (OF) which reached a value of 52.5504. Then for the measurement of the expected frequency (EF) which is determined by referring to the degrees of freedom of rows and columns (6-1) (6-1) with a significant level of 0.05, has the frequency value for the chi square table is 37.65. Based on the comparison between X2 observations 52.5504 which is greater than X2 Table 37.65, this means that H01 can be rejected, with a chi-square significance value <0.05. The results of testing this hypothesis indicate that there are differences in the achievement of sustainable development goals (UN, 2016, 2019, 2020; ADB, UN, 2019; IIRC, 2018, 2019). It refers of being exist of the implementation of RIIS in regional governments which are implemented in accordance with integrated thinking that fits with <IR> (WICI, 2013; IIRC, 2013; IFAC, 2017) for communication of achievement of SDGs.

In testing for the second hypothesis (H02), undertaken with asses the level of relationship between variables, is based the different test result of (H01), by calculating the value of the Pearson contingent coefficient C= √ 52.5504 / (575 + 52.5504) obtained coefficient value of 0.2894. Referring to the Guilford's empirical rule, it shows that C-contingency value is a bounded association coefficient between 0<1, where 0= no association / relationship, and 1 =perfect association / relationship. With the result contingency coefficient 0.2894, it can be expressed as low relationship, definite but small relationship (Engelbrecht and Van Aswegen, 2009). This result indicate that there is low relationship in achieving SDGs through communication of RIIS because of the suitability of integrated thinking that fit with the implementation of <IR>.

Referring to the results of the study, provides a form of proof of the coherence of integrated thinking that fits with integrated reporting <IR> in regional investment management communications. Based on the macro perspective, it shows the role of the big theory of accounting in explaining the phenomenon of management investment towards accountability by communicating SDGs information. The implementation of <IR> in the developed RIIS is in line with the context of legitimacy theory which requires an implicit social contract between the organization and society, as well as what is stated by stakeholder theory for organizations involved in CSR. The stakeholder theory explains the postulate that an organization or company should not only pay attention to company owners and profitability but also take care of the society, environment and economy in which it functions (Ratnatunga, Janek; Jones, 2012). The empirical facts of this study provide an overview of the importance of investment management that is fulfilled institutionally, because the context faced is related to resource constraints in the context of investment offerings through local governments as development agents (agency theory) for investors. Then, alignment with stewardship theory which has basic assumptions that are supported by behavioral dimensions, services that meet effectiveness, efficiency and economy, psychological mechanisms and sociological factors such as organizational culture and situational mechanisms (Ara & Harani, 2020).

The results of this study show that there is harmony with previous empirical facts (Dumay & Dai, 2017; Simnett & Huggins, 2015; Trucco et al., 2021), but have a different perspective with empirical facts from (Erin et al., 2022). The empirical facts of this research show that the implementation of <IR> is relevant in communicating the achievement of the SDGs that creates value over time (IIRC, 2011, 2013; Adams, 2015; IIRC, 2018, 2019). The facts of this study indicate alignment with the implementation of the model studied in banking entities. This suggests that the responsible banking culture that existed prior to joining the <IR>

pilot program was on a stronger control culture, in addition to personnel control, investment management outcomes, and actions (Dumay & Dai, 2017). Based on the results of the study, it is also in line with the empirical fact that to achieve the SDGS it is necessary to have support from local government leaders with strong and good infrastructure (Mutiarani & Siswantoro, 2020). In addition, the results of this study indicate the fact that to achieve the SDGs in communication, however, a regulatory impact assessment (RIA) is needed in institutionalizing RIIS in local governments (Kurniawan et al., 2018; Hifni et al., 2022).

The perspective of implementing <IR> in RIIS for communication of the achievement of SDGs according to research results, is discussed in the context of organizational development (Albrecht, 1983; Prodanchuk et al., 2021). The results of semi-structured interviews with 6 key persons from the regional government were presented as insights related to the perspective of RIIS development in the context of sustainable development which refers to RIIS. As being of implementation for RIIS strategically and administratively, it requires availability of information that related to the existence of a map of leading commodities in the area concerned to become information content in RIIS. Supported by optimal regulations with the role of sectorial association's engagement, as well as communication support between work units and the role of relevant agencies, communication is supported by websites that exist in the leading sector of regional investment management (B2). The development perspective is from a technical level, from the information technology perspective, where local governments can simultaneously access and integrate with RIIS designs that have been managed by the capital investment coordinating board (CICB), through the Provincial, Districts/ City Investment Offices (www. regionalinvestment.bkpm.go.id). This fact is in line with the insights of decision makers and policy makers in the regions. Information technology supports the role of RIIS in policy making for decision making. Such as support for big data and cloud computing, administrative support and rule-based governance, social relations and information technology that bring closer relationships with stakeholders (B1).

RIIS implementation requires achieving effectiveness (Nilsen, 2015) which is in line with the objectives of implementing <IR> framework (IIRC, 2013, 2018, 2019). At the social level, communication of the achievement of SDGs in the scope of information in the six capitals <IR>, are able to maintain fair service between all potential investors. This includes the fulfillment of partnerships from investors with small and medium-sized businesses in the regions (Minister of Investment/Head of BKPM Number 1 of 2022). Therefore, it is always necessary to have a policy that focuses on investment for leading sectors that remain environmentally friendly in the area where the investment is made (B3). For this reason, it is necessary to develop an administrative system through the effectiveness and optimization of regulations related to investment management. As stated, local governments have an interest in complying with the consistency of investment management regulations in the regions (Province/Regency/City), related to regulations set by the central government in the investment sector (B6). This insight is in line with the perspective of the head of the legal section of the regional secretariat about the importance of compliance in meeting compliance at the regulatory level from the central government to the regional level. In this case, local governments need to fulfill effective regulations by implementing norms, criteria, and standards procedures that facilitate and support the investment climate in the regions (B4). This is in line with regulations (Ministry of Investment/Header of CICB, Regulation Number 7, 2021), which regulate legal documentation and information networks within RIIS's implementation. It means, through by communication with RIIS, it needs legal information, as an effort to maintain harmonious relations in investment management services. Factually, this contexts need to focus on controlling through the role of the regency inspectorate. As with being statement that this task force has an internal control role over the leading sector that manages RIIS, namely internal supervision, evaluation and monitoring of RIIS implementation for foreign investment and domestic investment (B5).

5. Conclusion

In this section, the conclusions of the research are presented in three aspects. First, the results of this study provide evidence in relation to the aims and benefits of the study. As an empirical fact, it proves that the integrated thinking model can be used as the basis for implementing <IR> in the implementation of RIIS to communicate information on the achievement of the SDGs. Based on these results, the effective implementation of RIIS requires the role of organizational development aspects at the strategic, administrative, social, and technical levels. The facts show that there is a role both from the local government side and from the aspect of stakeholder involvement that supports the implementation of <IR> in the implementation of RIIS. This is a form of research evidence that shows accountability in the clarity of the role of local governments to communicate SDGS information from business processes or local investment management cycles. As well as the role of stakeholders, such as investors in complying with the communication of investment information in the completeness of the information dimensions of the SDGs. The implementation of an effective <IR> can strengthen the integrated business process of regional investment management in accordance with the regional action plan (RAP) for the success of sustainable development through the regional investment subsector.

Second, the fact of the research results showed the dimension of 'integrated thinking' which has five indicators can fulfill the 'silos to engagement' with the implementation of <IR> in RIIS that provides value creation over time from a global perspective. There are empirical facts about (i) connecting strategy as an elaboration of the guiding principles in strategic focus and information connectivity, and (ii) aspects of governance in answering questions about how the governance structure is structured. organizational governance supports the ability to create value in the short, medium and long term from <IRF> content elements, (iii) fulfillment of past performance information communication by linking time horizons, to stay focused on historical performance, (iv) consistent presentation of information related to opportunities, risks, and future strategies. Then, research fact indicated that there was a roadmap as a basis for the future of organizations managing regional investments. With being exist support from internal parties of the regional government to decide how departmental functional relationships (WICI, 2013; IIRC, 2013) communicate the SDGs information (IIRC, 2018, 2019).

Third, this research is part of previous research in communicating the implementation of <IR>, as a road map of research for regional governments to achieve the SDGs through the role of regional investment information systems nationally (Hifni et al., 2021). Therefore, the results of research synthesizing for <IR> implementation within RIIS development for this district/city government level will have implications for the need for further studies on the implementation of RIIS at the provincial level. The provincial-level acts as a supervisor for the administration of autonomous regency/city governments in Indonesia. Then, it is considered important for further research to use an optimal regulatory role approach for <IR> implementation within the RIIS development substantively with the concept of regulatory impact assessment (RIA).

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Google Scholar

Google Scholar is a freely accessible web search engine that indexes the full text or metadata of scholarly literature across an array of publishing formats and disciplines. Launched in beta in November 2004, the Google Scholar index includes most peer-reviewed online academic journals and books, conference papers, theses and dissertations, preprints, abstracts, technical reports, and other scholarly literature, including court opinions and patents.

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UDL Edge Abstracting and Indexing

UDLEDGE was established in 2010 and rapidly became the largest abstract and citation index database in the region. Comprehensive overview of the world's research output for over 600 disciplines of sciences, covering more than 129,000 journal titles, 143,000,000 journal articles and conference papers in over 200 countries and published in languages from over 47,000 various conferences and publishers worldwide.GATR Journals are now indexed in UDLedge Social Science & Humanities Citation Index (SSAHI), http://www.udledge.com

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Index Copernicus International

Index Copernicus International is an international, specialized platform for processing scientific achievements, as well as supporting national and international collaboration between scientists, publishers of scientific journals and scientific entities.

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Academic Keys

AcademicKeys.com is the premier source for academic employment. Our 18 discipline-focused sites offer comprehensive information about faculty, educational resources, research interests, and professional activities pertinent to institutions of higher education. More than 89% of the top 120 universities (as ranked by US News and World Report) are posting their available higher ed jobs with AcademicKeys.com.

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Social Science Research Network (SSRN)

The Social Science Research Network (SSRN) is devoted to the rapid worldwide dissemination of research and is composed of a number of specialized research networks.

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Scientific Indexing Services

Scientific Indexing Services (SIS) was founded by renowned scientists. A group of 70 scientist from various countries in different disciplines are started SIS with specific objective of providing quality information to the researcher. SIS offering academic database services to researcher. It's mainly: citation indexing, analysis, and maintains citation databases covering thousands of academic journals, books, and proceedings. SIS also provides publication info, various academic database services to researchers, journal editors and publishers. SIS focuses on citation indexing, citation analysis, and maintains citation databases covering thousands of academic journals.

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International Institute of Organized Research (I2OR)

International Institute of Organized Research (I2OR) has been established to promote various domains related to Education and Research around the globe to make it easily accessible and more organized. A Team of Reputed Researchers/Scientists have been working continuously to make I2OR a Platform for Global Research Community of Researchers, Editors, Publishers and Conference Organizers through its exclusive services viz. Indexing of Research Journals, Listing of National/International Conferences and Quality Research serial publications. I2OR also evaluates Publication Impact Factor (PIF) to set a bench mark for the quality of Serial publications around the world.

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Directory of Research Journals Indexing

The Directory of Research Journal Indexing (DRJI) is to increase the visibility and ease of use of open access scientific and scholarly journals thereby promoting their increased usage and impact. DRJI supply champion has access to global-renowned content in all discipline areas including magazine and journal articles. We advocate, encourage and support the principles of free access. DRJI encourages the participation of all persons, groups, and organizations interested in indexing and disseminating of information retrieval.

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Root Indexing

Root Society for Indexing and Impact Factor Service (rootindexing.com) is a society to provide indexing to all types of online and offline journals ( ) to get international visibility of research and also provide impact factor (RIF- Root Impact Factor) to the journal to decide journal visibility in the world of research. Lot of members are giving their service to this society. It is a completely free service to index any journal in the world.

It helps user to find a suitable international journal to publish their work. All indexed journals will be submitted to all search engines, online libraries, social media etc to get more researchers under a single platform rootindexing.com.

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Researchbib

ResearchBib is open access with high standard indexing database for researchers and publishers. Research Bible may freely index journals, research papers, call for papers, research position. Its mission is to build research communities to discover and promote global research resources from around the world and assist researchers' academic social impacts.

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Eurasian Scientific Journal Index

Eurasian Scientific Journal Index (ESJI) is a service that provides access to quality controlled Open Access Journals. ESJI is a free, web-based database that aims to provide access scientific and scholarly journals that use an appropriate quality control system, and it will not be limited to particular languages or subject areas. The aim of the ESJI is to increase the visibility and ease of use of open access scientific and scholarly journals thereby promoting their increased usage and impact.

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Cosmo Impact Factor

Cosmos Foundation was founded by renowned scientists. A group of 100 scientist from various countries in different disciplines started Cosmos with specific objective of providing quality information to the researcher. We offer academic database services to researcher. We provide impact factor and index of academic journals, books. We maintain academic database services to researchers, journal editors and publishers. Cosmos provides a detailed report of individual journal for further improvement of respective journal overall look up and technical support for better Impact Factor.

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International Innovative Journal Impact Factor (IIJIF)

International Innovative Journal Impact Factor (IIJIF) has been established to promote various platforms related to Academic and Research across the world to make it easily accessible and more organized. IIJIF also evaluates Journal Impact Factor (IIF) to set a benchmark for the quality of Serial publications across the world. Indexing of Journal helps the research to get global excellence.

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Academia.edu

Academia.edu is a platform for academics to share research papers. The company's mission is to accelerate the world's research. Academics use Academia.edu to share their research, monitor deep analytics around the impact of their research, and track the research of academics they follow. Over 53 million academics have signed up to Academia.edu, adding 19 million papers. Academia.edu attracts over 36 million unique visitors a month.

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Academia Social Sciences Index

Asosindex.com is one of Turkey's leading academic publishing platforms. Founded in 2010, Asos Index aims to be an academic publishing develops in accordance with the quality and standards in Turkey, increasing the visibility and using of national academic journals all over the world and also providing widespread and advanced use of a system that enables the management of magazines in electronic environment

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