

# 3rd Asia Pacific Conference Industrial Engineering and Operations Management

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# Welcome to the 3<sup>rd</sup> Asia Pacific Conference on Industrial Engineering and Operations Management (IEOM) Johor Bahru, Malaysia, September 13-15, 2022

## To All-Conference Attendees:

On behalf of the IEOM Society International, we would like to welcome you to the 3<sup>rd</sup> **Asia Pacific Conference on Industrial Engineering and Operations Management**, September 13-15, 2022, hosted by Universiti Teknologi Malaysia, Johor Bahru, Malaysia. This prestigious international event provides a forum for academics, researchers, and practitioners from many industries to exchange ideas and share recent developments in the fields of industrial engineering and operations management. This diverse international event provides an opportunity to collaborate and advance the theory and practice of current trends in industrial engineering and operations management. There were more than 700 papers/abstracts submitted from 35 countries. This conference will address many of the issues concerning the continuous improvement activities in service, healthcare, logistics and manufacturing areas.

The IEOM Society is delighted to have the following keynote speakers to address some current issues and trends in Industrial Engineering and Operations Management:

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At this conference, the IEOM Society will hold its 34<sup>th</sup> Global Engineering Education session. It will feature distinguished speakers who will discuss workforce readiness and engineering education challenges and opportunities. Held concurrently, The 13<sup>th</sup> IEOM Global Supply Chain and Logistics will address the global logistic challenges due to the pandemic environment. The forth IEOM Global Business Management Education will focus on business operations improvement. Panel sessions have been planned: Halal Supply Chain, Women in Industry and Academia, Lean Six Sigma, Renewable Energy, Diversity & Inclusion sponsored by Ford Motor Company and Technopreneurship

The IEOM Society would like to express our deep appreciation to our sponsors, university partners, organization partners, exhibitors, authors, reviewers, keynote speakers, panelists, track chairs, the local organization committee, and the student volunteers who have given so much of their time and commitment to make this prestigious international conference an overwhelming success.

Our host, Universiti Teknologi Malaysia would like to extend a warm welcome to all conference participants and wishes to all of you for a successful and memorable event.



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# **Sustainable Development or Greenwashing: The Phenomenon of Corporate Social Responsibility (CSR) in Banking in Indonesia**

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## **Abstract**

This study aims to examine the existence of greenwashing practices in Indonesia by examining whether banking companies listed on the IDX conduct Corporate Social Responsibility (CSR) activities for sustainability development or only as greenwashing activities. The research method used purposive sampling and the observations were carried out for six years. This study used descriptive statistics as the basis for processing data. The population in this study was banking companies listed on the IDX. The focus of this study is on the accounts presented in the position statements to assess CSR activities, not on the statements presented in the annual financial statements. The sustainability reporting (SR) policy has a two-sided meaning. First, reporting will encourage companies to be oriented towards sustainability. Second, the critical side, is the use of SR for legitimate media, which does not describe the actual performance or is often referred to as the greenwashing phenomenon. The contribution of this study is to prove and measure greenwashing practices in Indonesia. Thus, we know the presence of greenwashing and its measurement. The results of this study would also strengthen the argument, of whether signaling theory or legitimacy theory is more appropriate for the Indonesian context.

## **Keywords**

Greenwashing, Sustainable Development, Corporate Social Responsibility (CSR)

## **1. Introduction**

Sustainability is a relevant issue with the development of business and technology. Sustainability reporting (SR) is an indicator of whether a company is running a business in a sustainable system or not. Even some countries require this report. According to KPMG, up to 2016, there have been 71 countries that require SR. In Indonesia, OJK has required this report for the financial industries through Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies. The push and campaign for the use of SR have been started gradually since 2015. Banks are required to make SR in 2019 and other financial services in 2020. It indicates how the demand for sustainability leads to reporting obligations.

On the one hand, reporting obligations will drive companies to be sustainably oriented. On the other hand, reporting has become a legitimacy tool, that with reporting it is as if the company has been running a sustainable business when in fact it is. In the latter situation, this phenomenon is often referred to as greenwashing. It refers to the practice that it seems as if the company gets a good status or image because it makes reporting when in fact its performance is not as reported (de Freitas Netto et al., 2020).

There are two ways to prove greenwashing. The first way is to report it as greenwashing. In other words, the existence of a report becomes a legitimacy tool that differentiates it from companies that do not make reports. This indicates that is even though the report is made, the quality of the disclosure is low. The second way is to use selective disclosure. That is, the information and disclosures in the report are selected that provide a positive image for the company.

This study uses the banking sector to measure the practice of greenwashing. This is since banking companies in Indonesia have also participated in sustainable development with their programs through CSR. Banking companies also routinely publish their CSR activities in their annual financial reports. Even some banks have issued separate sustainability reports to the public. However, the CSR activities published by banking companies in Indonesia are not yet oriented towards sustainability finance or responsible financial business activities. Instead, they focus more on matters outside the core business of banking.

### **1.1 Objectives**

This study aims to obtain evidence of greenwashing practices in banking companies listed on the Indonesia Stock Exchange. To achieve this goal, this study will prove the existence of greenwashing, both type 1 (reports as legitimate media) and type 2 (selective disclosure). The understanding and proof of the greenwashing phenomenon are important, especially to improve the sustainability of companies in Indonesia. In addition, this study will determine the extent to which the actual social responsibility of banking companies contributes to sustainable development by using the principles of social banking. Thus, it can be distinguished banking companies that conduct CSR for sustainability development by performing CSR for greenwashing.

The researchers refer to indications of greenwashing in Indonesia but have not specifically researched it, such as research on the quality of disclosure (Harymawan et al., 2019); (Kartadjumena & Rodgers, 2019); Pratama et al. (2019), they refer to greenwashing, referring to the results or low disclosure level. This indication shows the presence of Type 1 greenwashing. Although there are indications, these studies do not directly measure or prove greenwashing

## **2. Literature Review**

Sustainability reporting is able to change business orientation and activities to become more sustainable. Detailed reports that demand disclosure and compliance with standards will encourage more sustainable activities. Thus, companies become more focused on the target to improve their sustainability system. This is in line with the signal theory, which views that companies make reports to convey or signal their performance (Uyar et al., 2020).

Based on the type of greenwashing and sustainable reporting regulations, an analysis will be carried out regarding the existence of greenwashing practices, both type 1 and type 2. To obtain evidence and answer whether companies in Indonesia use SR as a legitimate medium (type 1) and conduct selective disclosure (type 2). The first type is the report as a media of legitimacy or the existence of the report as greenwashing. The proof is by comparing companies that make reports and those that do not and seeing their impact on sustainability performance. Furthermore, the second type is selective disclosure or the proof can be by directly looking at the disclosure (Marquis et al., 2016) or comparing the sustainability disclosure and Yu et.al performance (2020).

Furthermore, social banks are banking institutions that carry out CSR with a commitment to sustainable development, not just a marketing strategy. Ethical/CSR values are an integral part of all its business activities. In contrast to banking institutions that generally use ethical/CSR values only as accessories to attract new clients and maximize profits. Social bank commitment to sustainable development is not just a marketing approach (*greenwashing*). This commitment is integrated into all social bank business activities. On the other hand, banks generally use sustainability development as accessories to attract new customers and maximize profits. The social bank does not focus on the amount of Socially Responsible Investment (SRI) being sold (like other commercial banks using SRI for sustainability development) but focuses on the goals and values to be realized.

Furthermore, sustainable finance or responsible financial business is the main demand aimed at banking companies related to sustainability development (Durbin, A., Herz, S., Hunter, D., & Peck, 2006). Sustainable finance means that the financial projects of banking companies consider social, environmental, and ethical aspects. Equator Principles (EP) and Socially Responsible Investment (SRI) are two social responsibility instruments used by companies banking today (Relaño, 2011). The application of EP does not make a significant contribution to social, environmental, and ethical issues. This is because the implementation of the EP is voluntary so there are no strong sanctions for banking companies that do not adopt the EP. The adoption of the EP is also not accompanied by a strong commitment to implement it seriously.

Thus, it can be concluded that the adoption of EP and SRI as instruments for sustainable development has no significant role because not supported by the commitment of banking companies to implement these two instruments seriously. The attachment of banking companies to the goal of maximizing profit has even driven them to take advantage of the adoption of EP and SRI as tools for greenwashing practices. In other words, through EP and SRI, banking companies want to imagine themselves as a “green” company. There are some researches related to this topic which are (Faisal et al., 2020; Komara et al., 2020; Mahoney et al., 2013; Pratama et al., 2019; Schepers, 2011; Thorne et al., 2014; Yu et al., 2020)

## **3. Methods**

The population of this study was companies on the Indonesia Stock Exchange, especially banking issuers. Samples were taken using purposive sampling. The data source of this study was a secondary published data source, which is published data, which is the result of the compilation of primary data.

The sample of this study was banking companies listed on the IDX in 2015-2020. The data regarding the financial statements of banking companies listed on the IDX between 2015 and 2020 were collected through the website [www.IDX.co.id](http://www.IDX.co.id). In addition, the data related to the number of banking companies listed on the Indonesia Stock Exchange between 2015 and 2020 were obtained from [www.sahamoke.com](http://www.sahamoke.com). As for the type two of the grefroenwashing test, only companies that made SR.

This study was descriptive research, where this study used descriptive statistics. To assess the extent to which banking companies commit to implementing CSR as sustainability development refers to the social characteristics of banks, the study focused on whether the business activities of banking companies pay attention to ethical or social values.

#### 4. Data Collection

The stages or procedures to be carried out in this study are to group the accounts in the statement of financial position both assets on the debit as well as liabilities side and equity on the credit side into “client transactions” and “financial transactions”. Furthermore, the researchers made the percentage of client transactions (customer deposits and loans) and financial transactions to total assets on the debit side or total liabilities plus equity on the credit side. Next, the researchers compared the percentage of customer loans (assets) with customer deposits (liabilities), customer loans (assets) with financial transactions (assets), and customer deposits (liabilities) with financial transactions (liabilities).

Referring to the social characteristics/principles of banks, the comparison aimed to see whether the bank's business activities were more dominant in the original banking activities (collecting savings and distributing loans) or in the financial transactions/speculation activities. A bank is considered a social bank if it has the following characteristics: first, the percentage of customer loans (assets) is equal to or less than the percentage of customer deposits (liabilities). Second, the percentage of financial transactions (assets) is smaller than the percentage of customer loans (assets). Third, the percentage of financial transactions (liabilities) is smaller than the percentage of customer deposits (liabilities).

#### 5. Results and Discussion

In this study, the population used is banking companies listed on the Indonesia Stock Exchange (IDX) from 2015 to 2020. The analysis results use the purposive sampling technique, banking companies listed on the Indonesia Stock Exchange (IDX) from 2015 -2020 are as many as 36 companies.

Based on the research results by comparing the percentage of Customer Loans, Assets for Financial Transactions, Customer Deposits, and Liabilities for Financial Transactions in the Statement of Financial Position 2015-2020. In 2015, there was one company that did not meet the characteristics of a social bank, where the percentage of customer loans was greater than the percentage of customer deposits. Bank QNB Indonesia has a percentage of customer loans based on asset accounts of 80.71%, which is greater than the percentage of customer deposits based on liability accounts of 71.86%. The details of the percentage comparison are presented in Table 1.

Table 1. Percentage of Financial Transactions in the 2015 Statement of Financial Position

No	Code	Asset		Liabilities	
		Customer Loans	Assets for Financial Transactions	Customer Deposits	Liabilities for Financial Transactions
1.	AGRO	70,69%	13,99%	82,04%	0,33%
2.	AGRS	65,09%	21,70%	82,86%	0,00%
3.	BACA	49,71%	35,31%	88,98%	1,60%
4.	BBCA	63,70%	18,98%	79,69%	1,90%
5.	BBHI	69,96%	16,90%	76,68%	0,00%
6.	BBMD	74,37%	14,74%	74,37%	0,00%
7.	BBNI	61,75%	21,75%	72,83%	3,42%
8.	BBRI	62,31%	21,04%	76,16%	0,64%
9.	BBTN	73,34%	10,41%	74,33%	8,51%
10.	BBYB	76,25%	11,78%	86,77%	0,00%
11.	BCIC	69,61%	13,74%	83,60%	1,92%
12.	BDMN	52,90%	19,42%	61,23%	7,95%
13.	BEKS	68,41%	13,43%	85,79%	0,00%
14.	BINA	69,85%	22,30%	83,32%	0,00%
15.	BJBR	61,30%	20,22%	70,92%	4,15%
16.	BJTM	64,07%	19,92%	80,05%	0,00%
17.	BKSW	80,71%	10,75%	71,86%	0,24%
18.	BMAS	75,57%	8,26%	81,30%	0,00%
19.	BMRI	62,02%	21,69%	74,32%	3,95%
20.	BNBA	65,37%	13,67%	79,36%	0,00%
21.	BNGA	68,53%	15,15%	74,75%	4,84%

22.	BNII	64,92%	16,89%	73,27%	9,24%
23.	BNLI	68,90%	18,26%	79,62%	2,96%
24.	BRIS	41,99%	9,19%	83,05%	0,00%
25.	BSIM	62,18%	18,70%	80,22%	1,02%
26.	BSWD	55,88%	28,71%	71,92%	1,64%
27.	BTPN	61,07%	17,08%	74,70%	5,44%
28.	BVIC	55,16%	33,93%	78,52%	4,27%
29.	DNAR	54,82%	31,13%	70,93%	0,00%
30.	INPC	69,03%	14,01%	85,48%	0,13%
31.	MAYA	72,08%	17,51%	72,99%	0,00%
32.	MCOR	71,97%	10,60%	82,86%	0,00%
33.	NISP	69,75%	20,01%	72,44%	8,35%
34.	NOBU	51,71%	32,40%	71,62%	0,00%
35.	PNBN	64,30%	17,17%	70,07%	6,90%
36.	SDRA	68,81%	8,12%	71,66%	2,10%

In 2016, two companies did not meet the characteristics of social banks, where the percentage of customer loans was greater than the percentage of customer deposits. Bank Mayapada Internasional has a bank customer loan percentage of 76.72% greater than the percentage of bank customer deposits of 71.82%. Bank Woori Saudara Indonesia 1906 has a bank customer loan percentage of 71.85%, which is greater than the percentage of customer deposits of 65.75% .%. The details of the percentage comparison are presented in Table 2.

Table 2. Percentage of Financial Transactions in the 2016 Statement of Financial Position

No	Code	Asset		Liabilities	
		Customer loans	Assets for Financial Transactions	Customer deposits	Liabilities for Financial Transactions
1.	AGRO	69,78%	17,35%	81,07%	0,79%
2.	AGRS	70,82%	19,54%	84,23%	0,00%
3.	BACA	46,71%	38,46%	84,60%	3,09%
4.	BBCA	59,61%	22,19%	78,34%	1,55%
5.	BBHI	67,00%	18,56%	76,20%	0,00%
6.	BBMD	58,30%	29,75%	73,38%	0,00%
7.	BBNI	62,45%	22,85%	72,23%	2,53%
8.	BBRI	61,83%	21,91%	75,09%	0,70%
9.	BBTN	69,34%	14,47%	74,70%	7,61%
10.	BBYB	77,99%	11,05%	82,46%	0,00%
11.	BCIC	66,59%	17,22%	72,61%	2,53%
12.	BDMN	52,78%	20,11%	59,59%	5,96%
13.	BEKS	59,85%	19,70%	74,21%	0,00%
14.	BINA	57,50%	35,10%	76,34%	0,00%
15.	BJBR	61,33%	21,58%	71,38%	2,66%
16.	BJTM	65,89%	19,69%	76,22%	0,00%
17.	BKSW	72,01%	13,52%	79,37%	0,14%
18.	BMAS	76,32%	9,31%	76,41%	0,00%
19.	BMRI	59,37%	24,05%	73,41%	4,55%
20.	BNBA	62,62%	19,06%	79,98%	0,15%
21.	BNGA	68,68%	15,31%	74,75%	3,25%
22.	BNII	64,80%	14,55%	71,35%	7,87%
23.	BNLI	57,26%	28,36%	78,72%	2,41%
24.	BRIS	39,01%	18,03%	79,53%	0,00%
25.	BSIM	61,27%	19,56%	70,78%	0,57%

26.	BSWD	50,90%	31,00%	70,21%	0,78%
27.	BTPN	63,67%	17,14%	72,72%	2,71%
28.	BVIC	54,85%	33,62%	79,51%	4,24%
29.	DNAR	57,65%	26,46%	69,88%	0,00%
30.	INPC	68,69%	10,89%	79,52%	0,18%
31.	MAYA	76,72%	13,68%	71,82%	0,00%
32.	MCOR	67,14%	15,81%	77,65%	0,00%
33.	NISP	65,30%	24,35%	74,94%	7,19%
34.	NOBU	44,22%	4,22%	83,84%	0,08%
35.	PNBN	62,78%	20,02%	71,62%	6,97%
36.	SDRA	71,85%	9,97%	65,75%	1,85%

Furthermore, for 2017, three companies did not meet the characteristics of social banks. The three companies consisted of Bank Woori Saudara Indonesia 1906, which had a higher percentage of customer loans than the percentage of customer deposits, Bank Ina Perdana, and Bank OCBC NISP which had a higher percentage of financial transactions on asset accounts than the percentage of customer loans. Bank Woori Saudara Indonesia 1906 has a customer loan percentage of 68.85%, which is greater than the percentage of customer deposits of 62.50%. Bank Ina Perdana has a percentage of financial transactions (assets) of 46.57%, which is greater than the percentage of customer loans of 45.75%. Bank Nationalnobu has a financial percentage (assets) of 44.34% greater than the customer loan percentage of 44.15%. The details of the percentage comparison are presented in Table 3.

Table 3. Percentage of Financial Transactions in the 2017 Statement of Financial Position

No	Code	Asset		Liabilities	
		Customer loans	Assets for Financial Transactions	Customer deposits	Liabilities for Financial Transactions
1.	AGRO	65,07%	27,84%	76,09%	3,27%
2.	AGRS	70,73%	20,25%	84,39%	0,00%
3.	BACA	43,52%	40,50%	86,30%	4,34%
4.	BBCA	60,54%	24,81%	77,86%	0,87%
5.	BBHI	69,87%	14,05%	70,88%	0,00%
6.	BBMD	56,25%	32,60%	70,85%	1,48%
7.	BBNI	60,17%	25,33%	72,76%	1,41%
8.	BBRI	61,16%	24,82%	68,57%	3,96%
9.	BBTN	68,48%	15,53%	74,95%	0,53%
10.	BBYB	75,69%	13,80%	82,68%	0,00%
11.	BCIC	65,70%	20,70%	75,15%	2,76%
12.	BDMN	52,76%	19,15%	57,16%	6,19%
13.	BEKS	65,10%	16,43%	72,53%	2,63%
14.	BINA	45,75%	46,57%	60,62%	0,00%
15.	BJBR	61,28%	22,55%	70,64%	4,89%
16.	BJTM	58,93%	26,57%	77,34%	0,00%
17.	BKSW	55,12%	27,26%	80,88%	0,44%
18.	BMAS	74,53%	7,63%	76,89%	0,00%
19.	BMRI	60,31%	22,70%	72,54%	5,06%
20.	BNBA	63,91%	17,52%	78,64%	0,09%
21.	BNGA	65,50%	21,00%	71,09%	7,16%
22.	BNII	64,54%	17,33%	70,01%	9,88%
23.	BNLI	60,69%	25,15%	75,03%	2,53%
24.	BRIS	34,83%	27,13%	83,56%	0,00%
25.	BSIM	60,40%	21,01%	77,64%	0,57%
26.	BSWD	46,84%	37,25%	70,78%	0,69%
27.	BTPN	62,10%	18,19%	71,34%	2,71%
28.	BVIC	54,04%	34,73%	77,18%	4,23%



29.	DNAR	54,57%	29,81%	78,18%	0,00%
30.	INPC	65,16%	12,62%	80,34%	0,11%
31.	MAYA	74,05%	16,18%	83,80%	2,59%
32.	MCOR	63,46%	19,02%	80,52%	0,10%
33.	NISP	66,45%	23,18%	97,98%	8,93%
34.	NOBU	44,15%	44,34%	86,02%	0,04%
35.	PBNB	60,25%	22,51%	68,22%	9,25%
36.	SDRA	68,85%	12,09%	62,50%	0,95%

In 2018, five companies did not meet the characteristics of social banks, where four companies had a percentage of customer loans greater than the percentage of customer deposits and one company that had a percentage of financial transactions based on asset accounts greater than the percentage of financial transactions based on liability accounts. The five companies are Bank Neo Commerce, Bank Maspion Indonesia, Bank Maybank Indonesia, Bank Woori Saudara Indonesia 1906, Bank Ina Perdana, and Bank Capital Indonesia. Neo Commerce Bank has a percentage of customer loans 81.20% greater than the percentage of customer deposits of 80.76%. Bank Maspion Indonesia has a customer loan percentage of 74.11%, which is greater than the customer deposit percentage of 73.70%. Bank Maybank Indonesia has a percentage of customer loans of 67.54% greater than the percentage of customer deposits of 65.80%. Bank Woori Saudara Indonesia 1906 has a customer loan percentage of 75.24%, higher than customer deposits of 51.94%. Meanwhile, Bank Ina Prime has a percentage of financial transactions (assets) of 45.69%, which is greater than the percentage of customer loans of 44.75%. The details of the percentage comparison are presented in Table 4.

Table 4. Percentage of Financial Transactions in the 2018 Statement of Financial Position

No	Code	Asset		Liabilities	
		Customer loans	Assets for Financial Transactions	Customer deposits	Liabilities for Financial Transactions
1.	AGRO	65,28%	23,37%	77,48%	2,39%
2.	AGRS	70,39%	19,86%	84,04%	0,00%
3.	BACA	44,25%	42,59%	85,59%	3,97%
4.	BBCA	63,60%	21,36%	76,79%	0,81%
5.	BBHI	67,67%	14,82%	72,65%	0,00%
6.	BBMD	58,86%	29,32%	69,20%	3,89%
7.	BBNI	61,58%	25,19%	71,58%	3,63%
8.	BBRI	60,53%	24,85%	72,81%	6,21%
9.	BBTN	69,49%	13,78%	75,00%	4,77%
10.	BBYB	81,20%	6,53%	80,76%	0,00%
11.	BCIC	56,83%	24,21%	74,33%	4,29%
12.	BDMN	54,43%	19,15%	57,66%	8,57%
13.	BEKS	56,84%	26,09%	70,20%	3,03%
14.	BINA	44,75%	45,69%	65,88%	0,00%
15.	BJBR	62,15%	18,37%	68,08%	6,80%
16.	BJTM	52,15%	34,62%	81,22%	0,90%
17.	BKSW	53,91%	28,33%	75,44%	0,51%
18.	BMAS	74,11%	9,36%	73,70%	0,00%
19.	BMRI	63,86%	18,30%	69,94%	6,08%
20.	BNBA	64,71%	16,51%	77,52%	0,24%
21.	BNGA	67,59%	18,35%	71,50%	8,38%
22.	BNII	67,54%	13,84%	65,80%	8,99%
23.	BNLI	64,89%	20,50%	77,27%	1,81%
24.	BRIS	30,96%	28,42%	76,16%	0,00%
25.	BSIM	62,49%	17,71%	79,19%	0,76%
26.	BSWD	51,80%	23,24%	62,25%	0,62%
27.	BTPN	60,05%	21,92%	69,76%	1,31%
28.	BVIC	53,37%	33,56%	73,20%	10,11%

29.	DNAR	49,19%	35,23%	71,01%	0,00%
30.	INPC	57,93%	18,23%	78,60%	0,14%
31.	MAYA	73,11%	17,87%	82,22%	3,14%
32.	MCOR	71,44%	12,92%	81,75%	0,11%
33.	NISP	65,38%	24,29%	72,33%	10,19%
34.	NOBU	54,98%	34,56%	73,70%	1,51%
35.	PNBN	66,30%	15,68%	66,45%	9,56%
36.	SDRA	75,24%	8,05%	51,94%	1,76%

In 2019, seven companies did not meet the characteristics of social banks, of which six companies had a percentage of customer loans greater than the percentage of customer deposits and one company that had a percentage of financial transactions based on asset accounts greater than the percentage of transactions finance by liability accounts. The seven companies are Bank Tabungan Negara Indonesia, Bank BTPN, Bank Oke Indonesia, Bank China Construction Indonesia, Bank Pan Indonesia, Bank Woori Indonesia 1906, and Bank Capital Indonesia. Bank Tabungan Negara Indonesia has a customer loan percentage of 72.74% greater than the percentage of customer deposits of 72.29%. Bank BTPN has a customer loan percentage of 73.09% greater than the percentage of customer deposits of 47.98%. Bank Oke Indonesia has a percentage of customer loans of 64.14%, which is greater than the percentage of customer deposits of 45.75%. Bank China Construction Indonesia has a percentage of customer loans of 72.61% greater than the percentage of customer deposits of 68.07%.

Furthermore, Bank Pan Indonesia has a customer loan percentage of 64.71%, which is greater than the percentage of customer deposits of 62.19%. Bank Woori Saudara Indonesia 1906 has a customer loan percentage of 71.55%, which greater than the percentage of customer deposits of 61.62%. Meanwhile, Bank Capital Indonesia has a percentage of financial transactions (assets) of 67.22% greater than the percentage of financial transactions (liabilities) of 50.57%. The details of the percentage comparison are presented in Table 5.

Table 5. Percentage of Financial Transactions in the 2019 Statement of Financial Position

No	Code	Asset		Liabilities	
		Customer loans	Assets for Financial Transactions	Customer deposits	Liabilities for Financial Transactions
1.	AGRO	68,47%	24,10%	78,12%	1,84%
2.	AGRS	60,28%	26,85%	75,82%	0,00%
3.	BACA	50,57%	67,22%	84,95%	3,75%
4.	BBCA	59,59%	23,10%	76,46%	0,80%
5.	BBHI	61,53%	22,80%	77,96%	0,00%
6.	BBMD	59,29%	27,49%	68,77%	3,73%
7.	BBNI	63,84%	22,96%	72,65%	1,28%
8.	BBRI	59,22%	26,87%	70,33%	6,98%
9.	BBTN	72,74%	10,46%	72,29%	6,80%
10.	BBYB	71,44%	12,49%	79,37%	0,00%
11.	BCIC	35,43%	27,18%	73,97%	0,52%
12.	BDMN	55,22%	18,00%	56,73%	7,36%
13.	BEKS	64,35%	13,62%	68,96%	8,47%
14.	BINA	46,75%	42,39%	76,06%	0,00%
15.	BJBR	65,71%	17,03%	67,64%	6,83%
16.	BJTM	48,69%	37,03%	78,88%	1,35%
17.	BKSW	60,28%	25,26%	69,11%	3,30%
18.	BMAS	72,03%	13,09%	76,72%	0,00%
19.	BMRI	64,92%	19,23%	70,79%	5,43%
20.	BNBA	67,30%	14,57%	77,98%	0,16%
21.	BNGA	67,40%	18,41%	71,27%	8,09%
22.	BNII	63,84%	3,26%	65,41%	8,90%
23.	BNLI	65,09%	20,24%	76,30%	3,99%
24.	BRIS	31,57%	27,52%	81,48%	0,00%

25.	BSIM	58,30%	19,14%	77,19%	1,37%
26.	BSWD	48,47%	35,99%	63,10%	0,27%
27.	BTPN	73,09%	11,74%	47,98%	2,75%
28.	BVIC	56,00%	30,51%	76,50%	9,29%
29.	DNAR	64,14%	25,52%	45,75%	0,00%
30.	INPC	52,72%	20,18%	79,31%	0,19%
31.	MAYA	73,94%	17,00%	82,44%	2,93%
32.	MCOR	72,61%	11,38%	68,07%	7,34%
33.	NISP	63,33%	26,92%	69,79%	8,10%
34.	NOBU	54,05%	35,94%	68,66%	10,50%
35.	PNBN	64,71%	17,19%	62,19%	10,80%
36.	SDRA	71,55%	13,12%	61,62%	2,08%

In 2020, there were six companies did not meet the characteristics of social bankings, in which four companies had the percentage of customer loans greater than the percentage of customer deposits and two companies that the percentage of financial transactions based on asset accounts greater than the percentage of transactions financial based on liability accounts. The six companies are Bank Pembangunan Daerah Banten, Bank BTPN, Bank Oke Indonesia, Bank Woori Saudara Indonesia 1996, Bank Ina Perdana, and Bank Capital Indonesia. Bank Pembangunan Daerah Banten has a customer loan percentage of 55.61%, which is greater than the percentage of customer deposits of 48.38%. Bank BTPN has a customer loan percentage of 69.17%, which is greater than the percentage of customer deposits of 55.17%. Bank Oke Indonesia has a percentage of customer loans of 68.52% greater than the percentage of customer deposits of 50.42%.

Furthermore, Bank Woori Saudara Indonesia 1906 has a customer loan percentage of 77.73% greater than the percentage of customer deposits of 48.59%. Meanwhile, Bank Capital Indonesia has a percentage of transactions (assets) of 56.23%, which is greater than the percentage of customer loans of 31.56%. Bank Ina Perdana has a percentage of transactions (assets) of 60.05% greater than the percentage of customer loans of 33.51%. The details of the percentage comparison are presented in Table 6.

Table 6. Percentage of Financial Transactions in the 2020 Statement of Financial Position

No	Code	Asset		Liabilities	
		Customer loans	Assets for Financial Transactions	Customer deposits	Liabilities for Financial Transactions
1.	AGRO	65,98%	28,29%	82,08%	0,85%
2.	AGRS	49,07%	24,85%	49,43%	0,00%
3.	BACA	31,56%	56,23%	80,94%	3,43%
4.	BBCA	53,18%	38,25%	77,95%	0,51%
5.	BBHI	48,22%	37,56%	56,76%	27,66%
6.	BBMD	49,73%	26,45%	69,88%	2,40%
7.	BBNI	60,81%	25,67%	76,23%	1,30%
8.	BBRI	55,19%	31,39%	71,94%	5,44%
9.	BBTN	61,71%	22,28%	77,24%	4,44%
10.	BBYB	65,72%	19,81%	72,74%	0,00%
11.	BCIC	43,99%	20,91%	80,62%	0,03%
12.	BDMN	51,74%	26,02%	61,59%	5,07%
13.	BEKS	55,61%	17,28%	48,38%	8,18%
14.	BINA	33,51%	60,05%	84,20%	0,00%
15.	BJBR	62,22%	20,05%	70,81%	3,75%
16.	BJTM	47,87%	40,80%	81,88%	0,00%
17.	BKSW	61,58%	22,31%	65,39%	3,72%
18.	BMAS	68,05%	19,08%	81,16%	0,00%
19.	BMRI	56,52%	27,31%	73,27%	5,53%
20.	BNBA	59,05%	24,24%	78,25%	0,12%
21.	BNGA	56,90%	29,47%	73,87%	6,45%

22.	BNII	60,81%	5,64%	66,39%	6,63%
23.	BNLI	56,04%	34,38%	73,71%	0,74%
24.	BRIS	39,87%	24,56%	87,28%	0,08%
25.	BSIM	42,32%	35,48%	82,40%	2,68%
26.	BSWD	49,09%	38,59%	65,40%	0,75%
27.	BTPN	69,17%	18,31%	55,17%	1,45%
28.	BVIC	54,33%	32,81%	75,17%	5,89%
29.	DNAR	68,52%	24,08%	50,42%	0,00%
30.	INPC	39,25%	35,95%	83,53%	0,47%
31.	MAYA	58,26%	12,89%	78,21%	3,54%
32.	MCOR	57,68%	31,82%	73,12%	1,67%
33.	NISP	53,19%	41,06%	77,09%	2,39%
34.	NOBU	53,85%	36,49%	70,86%	9,95%
35.	PNBN	53,25%	32,68%	65,59%	9,32%
36.	SDRA	71,55%	13,12%	61,62%	2,08%

Based on the results of the comparison analysis of the percentage of customer loans, customer deposits, financial transactions based on asset accounts, and financial transactions based on liability accounts in the statement of financial position between 2015 and 2020, it is found that there are 36 samples listed on the Indonesia Stock Exchange. Of the 36 companies, there are 24 banking companies which have a percentage of customer loans based on asset accounts is greater than the percentage of customer deposits based on liability accounts and the percentage of financial transactions (assets) is smaller than the percentage of customer loans based on asset accounts during the observation year 2015-2020. It means that most banking companies that become the research sample have social bank characteristics. (Table 7).

Table 7. A Summary Social Bank 2015-2020

No.	Kode	Nama Perusahaan	2015	2016	2017	2018	2019	2020
1.	AGRO	Bank Rakyat Indonesia Agroniaga						
2.	AGRS	Bank IBK Indonesia						
3.	BACA	Bank Capital Indonesia						
4.	BBCA	Bank Central Asia						
5.	BBHI	Bank Harda Internasional						
6.	BBMD	Bank Mestika Dharma						
7.	BBNI	Bank Negara Indonesia						
8.	BBRI	Bank Rakyat Indonesia						

9.	BBTN	Bank Tabungan Negara Indonesia							
10.	BBYB	Bank Neo Commerce							
11.	BCIC	Bank Jtrust Indonesia							
12.	BDMN	Bank Danomon Indonesia							
13.	BEKS	Bank Pembangunan Daerah Banten							
14.	BINA	Bank Ina Perdana							
15.	BJBR	Bank Pembangunan Daerah Jawa Barat							
16.	BJTM	Bank Pembangunan Daerah Jawa Timur							
17.	BKSW	Bank QNB Indonesia							
18.	BMAS	Bank Maspion Indonesia							
19.	BMRI	Bank Mandiri							
20.	BNBA	Bank Bumi Arta							
21.	BNGA	Bank CIMB Niaga							
22.	BNII	Bank Maybank Indonesia							
23.	BNLI	Bank Permata							
24.	BRIS	Bank Syariah Indonesia							
25.	BSIM	Bank Sinarmas							
26.	BSWD	Bank of India Indonesia							
27.	BTPN	Bank BTPN							
28.	BVIC	Bank Victoria							

		International						
29.	DNAR	Bank Oke Indonesia						
30.	INPC	Bank Artha Graha Internasional						
31.	MAYA	Bank Mayapada Internasional						
32.	MCOR	Bank China Construction Bank Indonesia						
33.	NISP	Bank OCBC NISP						
34.	NOBU	Bank Nationalnobu						
35.	PNBN	Bank Pan Indonesia						
36.	SDRA	Bank Woori Saudara Indonesia 1906						

There are 15 banking companies that are declared not in accordance with the characteristics of social banks. Of the 15 companies, 12 companies consist of QNB Bank Indonesia (BKSW), Bank Neo Commerce (BBYB), Bank Tabungan Negara Indonesia (BBTN), Bank Pembangunan Daerah Banten (BEKS), Bank BTPN (BTPN), Bank Maspion Indonesia (BMAS), Bank Maybank Indonesia (BNII), Bank Oke Indonesia (DNAR), Bank Mayapada Internasional (MAYA), Bank China Construction Indonesia (MCOR), Bank Pan Indonesia (PNBN) and Bank Woori Saudara Indonesia 1906 (SDRA) have a higher percentage of customer loans based on accounts compared to customer deposits based on liability accounts. Furthermore, three other companies, namely Bank Capital Indonesia (BACA), Bank Ina Perdana (BINA), and Bank OCBC NISP (NOBU) have a higher percentage of financial transactions (assets) compared to the percentage of customer loans based on asset accounts.

Bank Woori Saudara Indonesia for five consecutive years from 2016 to 2020 had a higher percentage of customer loans than the percentage of customer deposits. In addition, Bank BTPN, and Bank Oke Indonesia for two consecutive years consecutively from 2019 to 2020 had a higher percentage of customer loans compared to the percentage of customer deposits. This means that there is a resource deficit because the customer loans distributed are larger when compared to customer deposits owned by the banks. Meanwhile, banks carry out speculative activities to obtain funds channeled as loans.

Furthermore, Bank Ina Perdana for three years from 2017, 2018, and 2020 had a higher percentage of financial transactions (assets) than customer loans based on asset accounts. In addition, Bank Capital Indonesia for two years, namely in 2018 and 2019 had a higher percentage of financial transactions (assets) compared to customer loans based on asset accounts. It shows that the two banks prioritize their core business focuses on global capital markets rather than collecting savings and distributing loans to customers. Thus, these two types of banking companies can be said to be investment banking companies.

Thus, it can be concluded that 15 banking companies both have a higher percentage of customer loans based on asset accounts than the percentage of customer deposits based on liability accounts and the percentage of financial transactions (assets) is higher than the percentage of customer loan-based asset account can be stated as companies whose main objective is profit. Companies that maximize profit are assumed not to focus on sustainable finance or, in other words, social

responsibility or CSR does not provide significant social benefits but is merely an attempt by the companies to attract the attention of new potential customers.

The companies publish CSR activities carried out with the aim of a marketing approach (greenwashing), where the CSR activities are not actually carried out. In addition, 15 companies that do not have the characteristics of social banks do not focus on the targets and values that these companies want to achieve. The companies will make the publication of CSR activities as an accessory to improve company marketing.

Meanwhile, 24 other banking companies meet the criteria of social banks or have main business activities in the form of maximizing savings collection and distributing credit to bank customers. The companies will be ready to operate with a small profit margin with added value to the environment and society with the aim of sustainability development. This is because the companies do not only focus on company profits but also seek to maximize social benefits by contributing through their business activities. The companies will refuse to contribute to the capital market, invest in financial products, etc. Thus, it can be concluded that most banking companies as a sample of companies carry out sustainable development or carry out real social responsibility.

## **6. Conclusion**

Based on the analysis results, it can be concluded that all banking companies included in the research sample publish CSR activities. Banking companies listed on the Indonesia Stock Exchange (IDX) in 2015-2020 that become most of the research samples do not only maximize company profits but carry out real CSR activities with the aim of sustainability reporting. There are 24 banking companies that fulfill the characteristics of social banks by maximizing savings collection and distributing credit to customers as well as maximizing social benefits. Meanwhile, not all banking companies publish CSR activities according to actual events. There are 15 companies that do not meet the characteristics of social banks or in other words, companies publish CSR activities with the aim of (greenwashing) marketing approach to get more attention from potential new customers.

Based on the research results, the limitation of the study is an assessment of the measurement of banking companies that carry out CSR activities cannot measure the extent to which CSR activities are oriented towards sustainability reporting. The statement of financial position cannot measure the actual contribution made by the company. Further research is expected to be able to analyze the accounts in the statement of financial position by using the characteristics of the social bank approach based on corporate external dimensions and internal dimensions. Thus, it can be proven that the real CSR activities carried out by the companies are just accessories to increase customer attention or increase social benefits with the goal of sustainable development

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