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Political Connections, Governance Mechanisms, Firm Size, and Sustainability Report Disclosure in Indonesian Mining Companies 2021–2024

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Abstract

This study aims to examine the effect of political connection, governance mechanism, and firm size on sustainability report disclosure of mining companies listed on the Indonesia Stock Exchange. The study is motivated by the still limited transparency of a number of mining companies in disclosing the social and environmental impacts of their operational activities, as well as the inconsistency of previous research findings regarding the determinants of sustainability report. This study employed a quantitative approach using secondary data obtained from the annual reports of mining companies during the 2021–2024 period. The sample was determined using purposive sampling, resulting in 143 firm-year samples that met the criteria. The data were analyzed using multiple linear regression analysis with the assistance of SPSS. The results indicate that political connection and governance mechanism have no effect on sustainability report disclosure, whereas firm size has a positive effect on sustainability report disclosure. These findings suggest that mining companies' decisions to disclose sustainability reports are driven more by operational scale and public legitimacy pressure than by political proximity or formal governance quality. This study contributes empirically to the development of legitimacy theory and provides considerations for regulators and mining companies in encouraging transparency in sustainability reporting.

Keywords: Political Connection; Governance Mechanism; Firm Size; Sustainability Report

INTRODUCTION

Companies sometimes still do not fully consider the social and environmental impacts arising from their operational activities. The public and stakeholders need

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information that allows them to directly assess corporate performance, which is commonly presented through a sustainability report. Companies in Indonesia are encouraged to prepare measurable and transparent sustainability reports as a form of social accountability to the public and the surrounding environment (Alfajar & Taqwa, 2024).

Sustainability report is particularly important for entities listed on the Indonesia Stock Exchange (IDX), as it contains non-financial information related to the economic, environmental, and social activities of a company. Although generally published on a voluntary basis, this report is considered essential so that stakeholders can assess a company's responsibility toward its surrounding environment (Alfajar & Taqwa, 2024).

A phenomenon that reinforces the urgency of this issue is the case of PT Timah Tbk, one of the largest tin mining companies in Indonesia, which was allegedly involved in corruption within the tin trading system in its Mining Business License area during the 2015–2022 period. This case shows that non-transparent and non-accountable sustainability report disclosure can conceal practices that harm the state and the environment. This confirms that the quality of sustainability report disclosure is highly important for mining companies, in line with the notion of legitimacy theory that a social contract exists between a company and the environment in which it operates, where the public expects companies to be accountable for the impacts they generate.

One factor believed to influence sustainability report disclosure is political connection. Companies with political connections tend to obtain various benefits (Nugrahanti & Debbie, 2023), including motivation to publish sustainability reports as a form of accountability in countries with high public scrutiny and expectations (Mardiana et al., 2024). However, previous research findings remain inconsistent; Sutawan & Sisdyani (2022) found that political connection affects sustainability report disclosure, whereas Aviyanti et al. (2022) found the opposite result.

Another factor is the governance mechanism, which plays an important role in regulating the relationship between a company and its stakeholders to ensure the company's long-term sustainability (Trisnawati et al., 2022). Yusuf et al. (2024) found that governance mechanism affects sustainability report disclosure, while Nofita & Sebrina (2023) found that governance has no effect on sustainability report.

Firm size is also considered a determining factor, as larger companies tend to show a higher level of transparency as an effort to meet public expectations (Arrokhman & Siswanto, 2021). Tjandrapurnama & Oktaviani (2023) found that firm size affects sustainability report disclosure, whereas Pramastha & Sulistiyowati (2025) found an insignificant result.

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Based on the background and inconsistency of previous research findings described above, this study aims to examine the effect of political connection, governance mechanism, and firm size on sustainability report of mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period, with the following objectives: (1) to analyze the effect of political connection on sustainability report; (2) to analyze the effect of governance mechanism on sustainability report; and (3) to analyze the effect of firm size on sustainability report.

LITERATURE REVIEW

2.1 Legitimacy Theory

Legitimacy theory was first introduced by Dowling & Pfeffer (1975), who explained the existence of a social contract between an organization and its social environment. This social contract represents public expectations, both implicit and explicit, regarding how an organization should operate, including the obligation to prevent environmental damage and safeguard the safety of the surrounding community. When a company's social and environmental performance is considered poor, the company risks losing public support and legitimacy, and therefore needs to adjust by disclosing information through annual reports or sustainability reports. Disclosing social activities in a sustainability report is one of the strategies companies use to maintain their legitimacy in the eyes of the public and investors (Juwono & Mayangsari, 2022).

2.2 Political Connection and Sustainability Report

Political connection refers to a position, power, or share ownership of a company that is linked to the government, whether through the board of commissioners, the board of directors, or major shareholders who have relationships with members of parliament, ministers, or other high-ranking officials (Sahrir et al., 2021). Companies with political connections tend to strive to maintain legitimacy and broader stakeholder trust through higher-quality social disclosure. From the perspective of legitimacy theory, the higher a company's political connection, the greater its incentive to demonstrate social commitment through sustainability report in order to maintain its reputation and good relationship with the government (Sutawan & Sisdyani, 2022; Juwono & Mayangsari, 2022).

H1: Political connection affects sustainability report.

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2.3 Governance Mechanism and Sustainability Report

Governance mechanism, or Good Corporate Governance (GCG), is a monitoring system implemented by companies to achieve well-organized management (Salsabilah et al., 2021). Sound governance supports increased corporate control and regulates the relationship among stakeholders in fulfilling the interests of various parties, thereby encouraging information transparency, including sustainability report disclosure (Aviyanti et al., 2022). Extensive information transparency reflects that a company's governance has been well implemented, which attracts stakeholder trust (Yusuf et al., 2024).

H2: Governance mechanism affects sustainability report.

2.4 Firm Size and Sustainability Report

Firm size reflects a company's operational scale and is commonly measured using the natural logarithm of total assets. Larger companies tend to possess more adequate resources to disclose information extensively, including voluntary reports such as sustainability report, as an effort to maintain their image and legitimacy in the eyes of the public (Hikmah & Anisykurlillah, 2023). Larger companies also have broader operational activities that are more likely to generate greater impacts on the environment and society, thereby requiring greater transparency in their reporting (Prihandono & Herliansyah, 2025).

H3: Firm size affects sustainability report.

RESEARCH METHODS

3.1 Research Design

This study employed a quantitative approach with a causal research design to examine the effect of political connection, governance mechanism, and firm size on sustainability report disclosure of mining companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2024 period. The data used were secondary data obtained from annual reports officially published through www.idx.co.id.

3.2 Population and Sample

The population of this study consisted of 42 mining companies listed on the IDX during the 2021–2024 period. The sample was determined using a purposive sampling technique based on the following criteria: (1) mining companies listed on the IDX during the 2021–2024 period; (2) companies that reported their financial statements during that period; (3) companies that published an annual report during that period; and (4)

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companies that met the requirements for variable calculation. Based on these criteria, 143 firm-year samples were obtained, as presented in Table 1.

Table 1. Sample Selection Criteria

Sample Criteria	2021	2022	2023	2024	Total
Mining companies listed on the IDX during the 2021–2024 period	42	42	42	42	168
Companies that did not report financial statements during the 2021–2024 period	(2)	(1)	(2)	(2)	(7)
Companies that did not publish an annual report during the 2021–2024 period	(1)	(1)	(0)	(0)	(2)
Companies that did not meet the requirements for variable calculation	(6)	(4)	(4)	(2)	(16)
Total companies meeting the criteria	33	36	36	38	143

3.3 Operational Definition and Variable Measurement

This study used one dependent variable, namely sustainability report, and three independent variables, namely political connection, governance mechanism, and firm size. The operationalization of each variable is presented in Table 2.

Table 2. Operationalization of Research Variables

Variable	Symbol	Measurement	Reference
Sustainability Report	SR	SRDI = (number of items disclosed / total items) x 100%	Nofita & Sebrina (2023)
Political Connection	KP	LN (1 + PCI)	Saraswati et al. (2023)
Governance Mechanism	MTK	(number of items fulfilling the indicator / total indicators) x 100	Saraswati et al. (2023)

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Firm Size	UP	LN (Total Assets)	Rama Pramudia et al. (2025)

3.4 Data Collection Technique

Data were collected using the documentation method, namely by tracing and recording data sourced from the annual reports and financial statements of mining companies officially published on the Indonesia Stock Exchange during the 2021–2024 period.

3.5 Data Analysis Technique

The data were analyzed using descriptive statistical analysis, classical assumption tests (normality, multicollinearity, heteroscedasticity, and autocorrelation), multiple linear regression analysis, the coefficient of determination test (R^2), the F-test, and the t-test, with a significance level of 5% (Ghozali, 2018). The regression model used in this study is as follows:

$$SR = \alpha + \beta 1KP + \beta 2MTK + \beta 3UP + \varepsilon$$

Where: SR = Sustainability Report; α = constant; β = regression coefficient; KP = Political Connection; MTK = Governance Mechanism; UP = Firm Size; ε = error term.

RESEARCH RESULTS AND DISCUSSION

Overview of the Research Object

This study uses mining sector companies listed on the Indonesia Stock Exchange during the 2021–2024 period as its research object. The sample was selected using the purposive sampling method, i.e., sample selection based on certain criteria so that the data can represent the research population. The research data consist of financial statements and annual reports published by the companies, with a final sample of 143 observations.

Descriptive Statistical Analysis

Descriptive statistical analysis was used to describe the minimum, maximum, mean, and standard deviation values of the dependent variable (sustainability report) and the independent variables (political connections, governance mechanisms, and firm size). The results of the descriptive analysis are presented in the following table:

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Table 3. Descriptive Statistics Test Results

Variable	N	Minimum	Maximum	Mean	Std. Deviation
Political Connections	143	1.61	5.51	2.9376	.92265
Governance Mechanisms	143	.28	1.00	.8669	.20145
Firm Size	143	22.08	32.24	29.0776	1.92210
Sustainability Report	143	.18	1.00	.5804	.14477

Source: SPSS 27 Output, processed data (2026)

Table 3 shows that the Political Connections value ranges from 1.61 (PT. Wilton Makmur Indonesia Tbk) to 5.51 (PT. Bayan Resources Tbk), with a mean of 2.9376. Governance Mechanisms range from 0.28 (PT. Dwi Guna Laksana Tbk) to 1.00 (PT. Golden Energy Mines Tbk), with a mean of 0.8669. Firm Size ranges from 22.08 (PT. Artha Mahiya Investama Tbk) to 32.24 (PT. Dian Swastatika Sentosa Tbk), with a mean of 29.0776. Sustainability Report ranges from 0.18 (PT. Indo Straits Tbk) to 1.00 (PT. Vale Indonesia Tbk), with a mean of 0.5804.

Classical Assumption Test

The classical assumption test consists of normality, multicollinearity, heteroscedasticity, and autocorrelation tests. The normality test, using the One-Sample Kolmogorov-Smirnov Test, produced an Asymp. Sig. (2-tailed) value of 0.200, greater than 0.05, indicating that the residual data are normally distributed. The multicollinearity test shows that the tolerance value of all independent variables is above 0.10 and the VIF value is below 10, indicating no multicollinearity. The heteroscedasticity test (Glejser test) shows that the significance value of all independent variables is greater than 0.05, indicating that the model is free from heteroscedasticity. The autocorrelation test using the Durbin-Watson statistic produced a DW value of 1.925, which falls between du (1.7697) and 4−du (2.2303), indicating no autocorrelation. A summary of the classical assumption test results is presented in the following table:

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Table 4. Summary of Classical Assumption Test Results

Test	Indicator	Value	Conclusion
Normality	Asymp. Sig. (2-tailed)	.200	Data are normally distributed
Multicollinearity	Tolerance / VIF – Political Connections	.716 / 1.396	Free of multicollinearity
	Tolerance / VIF – Governance Mechanisms	.865 / 1.156	Free of multicollinearity
	Tolerance / VIF – Firm Size	.634 / 1.577	Free of multicollinearity
Heteroscedasticity	Sig. – Political Connections	.980	Free of heteroscedasticity
	Sig. – Governance Mechanisms	.746	Free of heteroscedasticity
	Sig. – Firm Size	.567	Free of heteroscedasticity
Autocorrelation	Durbin-Watson	1.925	Free of autocorrelation (du < d < 4-du)

Source: SPSS 27 Output, processed data (2026)

Multiple Linear Regression Analysis and Hypothesis Testing

Multiple linear regression analysis was used to determine the effect of political connections, governance mechanisms, and firm size on sustainability report. The results of the regression coefficient, coefficient of determination, F test, and t test are presented in the following table:

Table 5. Multiple Linear Regression Analysis and Hypothesis Test Results

Variable	B	Std. Error	t	Sig.	Remarks
(Constant)	.046	.191	.238	.812	
Political Connections	.016	.015	1.072	.286	H1 rejected

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Governance Mechanisms	.001	.063	.015	.988	H2 rejected
Firm Size	.017	.008	2.180	.031	H3 accepted

Source: SPSS 27 Output, processed data (2026)

Based on Table 5, the regression equation obtained is: SR = 0.046 + 0.016PC + 0.001GM + 0.017FS + ε. An Adjusted R Square value of 0.065 indicates that political connections, governance mechanisms, and firm size jointly explain 6.5% of the variation in sustainability report, while the remaining 93.5% is explained by other variables outside the model. The F test produced an F value of 4.267 with a significance of 0.006 (< 0.05), indicating that the three independent variables simultaneously affect sustainability report. The t test results show that political connections (Sig. 0.286) and governance mechanisms (Sig. 0.988) have no significant partial effect on sustainability report, whereas firm size (Sig. 0.031) has a significant positive effect on sustainability report.

DISCUSSION

The Effect of Political Connections on Sustainability Report

The test results show a significance value of 0.286 (> 0.05), so H1 is rejected and political connections are declared to have no effect on sustainability report. Although all sample companies have political connections, the strength of those connections does not directly affect the quality of disclosure, because sustainability reporting in the mining sector tends to be regarded as effectively mandatory regardless of the political closeness of the board of commissioners or directors. This result is consistent with Aviyanti et al. (2022), who state that political connections are more oriented toward business interests such as protection from legal risk than toward encouraging social responsibility disclosure. However, this finding is not consistent with Sutawan & Sisdyani (2022), who found that political connections affect sustainability report because they relate to efforts to maintain corporate reputation and legitimacy with the government and the public.

The Effect of Governance Mechanisms on Sustainability Report

The test results show a significance value of 0.988 (> 0.05), so H2 is rejected and governance mechanisms are declared to have no effect on sustainability report. Governance mechanisms in this study function more as an internal control mechanism (for example, through the general meeting of shareholders) rather than as a primary driver of transparency in sustainability disclosure. Companies with weaker governance are still

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expected to disclose sustainability reports in order to meet public expectations. This result is consistent with Nofita & Sebrina (2023), but differs from the findings of Aviyanti et al. (2022), who state that governance mechanisms affect sustainability report because they help control the relationship among stakeholders.

The Effect of Firm Size on Sustainability Report

The test results show a significance value of 0.031 (< 0.05), so H3 is accepted and firm size is declared to have a significant positive effect on sustainability report. Larger companies tend to receive greater scrutiny from the public, government, and investors, which drives them to increase information transparency in order to maintain legitimacy and stakeholder trust. This result is consistent with Darmawan & Sudana (2022) and Hikmah & Anisykurlillah (2023), who state that larger companies generally have greater resource capacity to prepare comprehensive sustainability reports, while also having more complex operations and a broader impact that requires greater openness in disclosure.

CONCLUSION

Based on the results of the tests conducted, this study concludes that political connection has no effect on sustainability report disclosure among mining companies listed on the Indonesia Stock Exchange during the 2021–2024 period, so H1 is rejected. Political positions held by members of the board of commissioners or the board of directors do not directly affect a company's decision to disclose sustainability report, as such disclosure is more directed toward maintaining investor trust rather than maintaining close ties with the government. Governance mechanism is also proven to have no effect on sustainability report, so H2 is rejected, indicating that the governance mechanism within the sample of this study is more oriented toward monitoring financial performance and operational compliance rather than specifically promoting transparency in sustainability disclosure. In contrast, firm size is proven to have a positive effect on sustainability report, so H3 is accepted, showing that the larger the scale of a mining company, the greater its information systems and the public scrutiny it receives, thereby encouraging the company to increase transparency in sustainability disclosure in order to maintain legitimacy and stakeholder trust.

These findings provide empirical contributions to the development of legitimacy theory, particularly within the context of the mining sector, which carries high social and environmental risks. From a practical standpoint, the results of this study may serve as a

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consideration for regulators and mining companies in encouraging transparency in sustainability reporting, without relying solely on political proximity or formal governance structures. Future studies are encouraged to incorporate additional independent variables not included in this study, extend the observation period, and broaden the research object to sectors other than mining, so that the results can be generalized more broadly and comprehensively.

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