

Transparency Analysis of PT. Midi Utama Indonesia Tbk : A Case Study of the Alfamidi Super MSME Partnership in Gorontalo City in the Perspective of *Greenwashing* and *Greenwishing*

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Abstract

Today's, digital image processing is widely used in various fields to facilitate humans in doing work by analyzing videos or images for use in decision making in the industrial world. The use of industrial machine technology is one of the most important factors in efforts to facilitate human work, but an industrial machine is inseparable from work failure that can hinder the production process and cause harm to the industry. This study aims to detect a failure in industrial machinery by using video data of industrial machine movements recorded using a webcam camera. Image processing technology has advanced significantly over the last decade. Its application to low-power mobile devices has attracted many research groups in relation to new contexts such as augmented reality, visual search, object recognition, etc. As general purpose computing emerges for embedded GPUs and their programming models such as OpenGL ES 2.0 and OpenCL, mobile processors will gain more parallel computing capabilities. Therefore, adapting these advances to accelerate mobile image processing algorithms has become a hot topic. In this paper, our interest is based on a review of the current challenging tasks associated with mobile image processing using serial and parallel computing in several new application contexts.

Keyword: Image Processing, Mobile Devices, Algorithm.

INTRODUCTION

The issue of sustainability is increasingly a major concern in the business world, especially in the modern retail sector in Indonesia. Companies are no longer only required to achieve financial performance, but are also expected to demonstrate social and environmental responsibility through transparent and long-term oriented operational practices. As Environmental, Social, and Governance (ESG) standards develop, sustainability reports have become an important instrument in conveying corporate accountability to the public.

In this context, Social and Environmental Accounting (SEA) acts as a mechanism to measure and report the social and environmental impacts of company activities in a credible manner. However, when sustainability reports do not fully reflect the operational practices that occur, potential information misinformation arises. The literature notes two main phenomena, namely *greenwashing*, when sustainability claims are not in accordance with actual practices, and *greenwishing*, when sustainability commitments are normative but not supported by concrete implementation.

This phenomenon is relevant in the context of modern retail expansion, including the presence of Alfamidi Super Gorontalo City which will start operating at the end of 2024. The expansion of modern retail has direct implications for Micro, Small, and Medium Enterprises (MSMEs) as the most affected local economic actors. In the 2024 Sustainability Report, PT. Midi Utama Indonesia Tbk. expressed its commitment to encouraging MSME partnerships through product marketing at outlets and the provision of tenant rental mechanisms. However, the information is presented in a national aggregate without an explanation of implementation at the regional level.

Tabel 1. PT Alfamidi's Sustainability Commitment (National Aggregate Data 2024)

Sustainability Aspects	National Aggregate Data (2024)	Practical Implications (Local)
Social Responsibility In Environmental Aspect	- Activities 5R: <i>Reduce, Reuse, Repair, Recycle, Rethink.</i> - Waste Management - Environmental Complaint Mechanism - Environmental Certification - Use of Environmentally Friendly Materials and Energy - Energy Use, Energy Intensity, and Efforts to Reduce It	
	Equality of Employment Opportunity and Forced Labor	

Sustainability Aspects	National Aggregate Data (2024)	Practical Implications (Local)
Social Responsibility In Occupational Health and Safety	- Employee Remuneration and Well-being - Employee Turnover - A Decent and Safe Work Environment - Training and Employee Competency Development - Empowering People with Disabilities - Industrial Relations and Employment Complaints - Aspects of Occupational Health and Safety	The information presented in this sustainability report is national aggregate, so research is needed to examine whether actual practices at the local outlet level are in line with the company's sustainability claims.
Social Responsibility On Community Aspect	- Information on Activities or Operational Areas with Positive/Negative Impacts on the Surrounding Community - Education - Humanitarian Aid	
Responsibility for Sustainability Development in Products and/or Services	- Service Commitment to Equivalent Products and/or Services to Consumers - Number and Percentage of Products and Services That Have Been Evaluated for Safety - Impact of Products and/or Services and Distribution Processes and Mitigation Activities - Number of Products Recalled - Community Complaints	

Data Source : Alfamidi Sustainability Report 2024

The lack of disclosure of information at the local level has the potential to create a gap between sustainability claims and real practices on the ground. From the perspective of legitimacy theory and stakeholder theory, these conditions can affect corporate social acceptance, especially in new expansion areas. MSMEs as primary stakeholders demand clarity in the implementation of sustainability programs that directly impact the sustainability of their businesses.

The lack of research examining the implementation of sustainability at the outlet operational level reinforces the urgency of this research. Most previous studies have still focused on sustainability reporting at the corporate level, while translating sustainability claims into local practices has received relatively little attention. Therefore, this study aims to analyze the partnership practices of MSMEs in Alfamidi Super Gorontalo City and assess the transparency of PT. Midi Utama Indonesia Tbk. in the perspective of greenwashing and greenwashing.



METHOD

This study uses a descriptive qualitative approach to explore the social sustainability practices of MSME partnerships in Alfamidi Super Gorontalo City and the transparency of company reports. The informants were selected purposively, consisting of the Head of Alfamidi Shop and three local MSME partners who provided operational perspectives and partnership experience. Primary data was collected through semi-structured in-depth interviews, participant observations, and field notes, while secondary data was obtained from the PT Midi Utama Indonesia Tbk 2024 Sustainability Report and internal documents related to MSMEs. The validity of the data is maintained through triangulation of sources, methods, and theories, as well as the extension of the researcher's presence in the field for four months to ensure the consistency of information. The analysis was conducted using an interactive model, including data reduction to highlight relevant information, presentation of data in the form of narratives and charts, and verification and synthesis of findings to assess the suitability between the company's claims and the implementation of sustainability practices at the local level, including potential indications of greenwashing or greenwishing.

RESULTS AND DISCUSSION

Alfamidi Super Kota Gorontalo, a 500 m² modern retail outlet with 25 employees, occupies a strategic location that is easily accessible to consumers. The findings show that the MSME partnership practices at these outlets are still operational and administrative, with the entire curation, administration, and documentation processes managed by the Manado Branch. Outlets do not have special SOPs, sustainability program PICs, or evaluation mechanisms, so the involvement of MSMEs is limited to the provision of products and display racks. Obstacles that arise include a limited number of products, centralized administrative and payment processes, and high distribution costs for MSMEs. Nonetheless, partnerships provide non-financial benefits, such as improving the reputation and legitimacy of MSME businesses, which are considered strategic for long-term business development.

The analysis using the perspectives of Social and Environmental Accounting, Legitimacy Theory, and Stakeholder Theory shows that there is a gap between national sustainability report claims and local implementation. Sustainability practices are more compliance-driven and transactional, with MSMEs as stakeholders who are still substantively passive. This discrepancy indicates the existence of greenwishing, which is a real commitment to sustainability in intention, but has not been supported by the structural and operational capacity of the outlet.



These findings underscore the importance of verifying sustainability practices at the local level so that the accountability and credibility of company reports can be accounted for.

CONCLUSION

Research on the transparency of PT Midi Utama Indonesia Tbk's sustainability report with a case study of MSME partnerships in Alfamidi Super Gorontalo City shows that partnership practices at the outlet level are still operational and administrative, with a limited role in product acceptance and the provision of display shelves. Strategic authority, including product curation, administration, and partnership policies, is centralized in the Manado Branch, so that MSMEs experience high administrative burdens and limited access to mentoring, training, and tenant facilities. These findings indicate a discrepancy between the claims of national sustainability reports and local practices, which are more appropriately categorized as greenwashing because commitments exist normatively, but implementation on the ground is not optimal.

To increase the effectiveness of partnerships, companies need to establish SOPs specifically for MSMEs at the outlet level, appoint PICs or sustainability units, and report local implementation transparently. MSMEs are expected to actively build communication and improve product quality, while local governments can strengthen the role of facilitators and supporting regulations. Follow-up research is suggested to expand the scope of locations and informants and use a longitudinal approach to evaluate partnership development and sustainability effectiveness.

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