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Hermeneutics Analysis Of The Meaning Of Accountability In The Sustainability Report Of PT Astra International Tbk

Agusman Sianturi
Master of Accounting Science Program, Sriwijaya University, Indonesia
Muhammad Ario Permadi
Master of Accounting Science Program, Sriwijaya University, Indonesia
Shelly Febriana Kartasari
Department of Accounting, Sriwijaya University, Indonesia

Corresponding Author: agusmansianturi@gmail.com

Abstract

This study examines the meaning of accountability in the Sustainability Report of PT Astra International Tbk using a hermeneutic approach. Accountability is an essential element of corporate sustainability, reflecting organizational responsibility, transparency, and commitment to stakeholders. This study employs a qualitative descriptive method to interpret corporate narratives and disclosures concerning sustainability practices. Data were collected through documentation, involving the identification of seven relevant statements from the 2025 Sustainability Report. The analysis applies three interpretive stages: semantic analysis, reflective understanding, and ontological meaning. The findings reveal seven dimensions of accountability, including strategic responsibility, double materiality, stakeholder engagement, corporate governance, information transparency, reporting credibility, and long-term responsibility. These findings indicate that accountability extends beyond formal disclosure obligations to encompass corporate integrity, openness, and responsibility for economic, social, and environmental impacts. This study highlights how corporate accountability is constructed and communicated through sustainability reporting.

Keywords: Hermeneutics, Accountability, Sustainability Reporting, Corporate Responsibility, PT Astra International Tbk.

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INTRODUCTION

The change in global business orientation encourages companies to no longer judge success only through financial achievements, but also through the economic, social, environmental, and governance impacts they cause. Sustainability reports then become a means to explain a company's policies, performance, and responsibilities to stakeholders. However, the existence of a report does not in itself prove that accountability has taken place substantively. The quality of information, openness, and suitability of disclosure to the needs of stakeholders remain important issues in modern corporate reporting practices (Rusu et al., 2024; Du Toit, 2024; Xu et al., 2024).

In international practice, sustainability reporting also shows the tension between the commitments communicated and the actions actually taken. A review of the reports by Amazon, Apple, Google, Meta, and Microsoft shows that the narrative regarding climate targets can be built through internal measurement systems whose transparency is still questionable. This condition opens up space for critical reading of company claims, especially when the achievements conveyed are not fully aligned with actual results. Thus, reporting needs to be understood as a communication practice as well as accountability that demands openness and honesty of information (Vrikki, 2024; Kochkina et al., 2024; Vázquez-Burguete et al., 2024).

The issue of accountability does not stop at the completeness of indicators or compliance with reporting standards. Companies also need to explain the reasons for selecting material issues, the impact of business activities, and how stakeholder interests are considered in decision-making. Research in Thailand found that the identification of material issues can be comprehensive, while stakeholder engagement and impact disclosure are still limited. The findings in China also show that there is a gap between the information conveyed by companies and the needs of stakeholders. This underscores the importance of examining the substance, purpose, and accountability behind corporate disclosures (Tan & Dipendra, 2024; Xu et al., 2024; Zhou et al., 2023).

The language used in the report also shapes the way readers understand the company's responsibilities. The choice of terms, the structure of the narrative, the emphasis on success, and the omission of certain information can affect the picture that is formed about sustainability performance. Textual characteristics, including the length and completeness of the report, are related to ESG assessments. The use of strategic language across sectors also shows that the sustainability narrative can be tailored to the company's interests. In addition, data governance is an important element in ensuring the quality of accountability through reporting that is

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transparent, consistent, and understandable by stakeholders (Huang et al., 2024; Kochkina et al., 2024; Liakh, 2021).

In the study of sustainability accounting, accountability can be understood more broadly than the fulfillment of administrative obligations. Accountability includes the willingness of companies to explain and justify their actions, disclose relevant information, and consider the parties who receive the impact of business activities. This concept is also related to how companies gain trust and social acceptance through ethically accountable accountability practices. Prencipe (2025) distinguishes between compliance orientation, legitimacy, and hybrid approaches in sustainability governance. This idea is in line with the discussion of materiality that connects accountability and diversity of stakeholder interests as well as the study of reporting transparency (Prencipe, 2025; Zhou et al., 2023; Zakaria et al., 2021).

Although previous research has examined transparency, materiality, quality of disclosure, legitimacy, and language strategies, the space for understanding the meaning of accountability through the interpretation of corporate texts is still open. Huston (2025) uses hermeneutic phenomenology to interpret debates in accounting and sustainability reporting, while other studies examine the characteristics of reports or the relationships between variables. These differences provide an opportunity to place reports as texts that have both explicit and implicit context, importance, and messages. Such an interpretation can enrich the understanding of how corporate responsibility is constructed and communicated to the public (Huston, 2025; Huang et al., 2024; Meutia et al., 2022).

Based on this phenomenon, qualitative research is needed that not only identifies sustainability information, but also interprets the meaning of accountability built through corporate narratives. PT Astra International Tbk was chosen as the object of study by placing its sustainability report as the main text read in the context of corporate activities and responsibilities. Through a hermeneutic approach, this research is directed to understand how companies explain their impacts, commitments, achievements, and relationships with stakeholders. This focus is expected to show the meaning of accountability expressed and implied in the report, as well as provide a critical understanding of corporate accountability practices (Prencipe, 2025; Vrikki, 2024; Rusu et al., 2024).

METHOD

This study uses a qualitative approach with descriptive methods and a hermeneutic approach to analyze the meaning of accountability in the 2025 PT Astra International Tbk

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Sustainability Report. Qualitative research is used to understand objects in natural conditions, with the researcher as the main instrument and the results of the analysis emphasize meaning rather than generalization (Sugiyono, 2022:9). This approach was chosen to interpret the company's narratives, statements, and disclosures in depth according to the context of the report. Based on the discussion, 7 main data were determined representing the 7 focuses on the meaning of accountability in this study.

The data collection technique is carried out through the simak method and the recording technique. According to Mahsun (2017:91), the simak method is used to obtain data through the use of language, both oral and written. The researcher reads the 2025 PT Astra International Tbk Sustainability Report in its entirety, then identifies statements related to accountability. From this process, 7 main citations were selected on pages 3, 38, 50, 53, 61, and 222. Each citation is recorded with the page number and the context of the discussion as an analysis material and the basis for the interpretation of each data found.

The credibility of the data was checked through triangulation by comparing selected quotes and supporting information in other parts of the report, and matching them with previous research concepts. The examination was carried out on 7 main data that were the basis for discussion. The researcher paid attention to the compatibility between statements about company commitments, policies, and achievements and explanations of data collection and limited insurance by external auditors. This step aims to ensure that the interpretation takes into account the context of the document, the interconnectedness between sections, and the limits of the information disclosed, rather than relying on a single statement.

Data analysis refers to the Miles and Huberman model, including data collection, data reduction, data presentation, and conclusion drawn. A total of 7 citations were collected, selected, and then grouped into 7 focuses on the meaning of accountability. Data was presented descriptively and interpreted through 3 stages of hermeneutics, namely semantics to understand the meaning of words, reflective understanding to interpret meaning based on context, and ontology of meaning to understand the essence of accountability. Conclusions are directed at corporate accountability in economic, social, environmental, and governance aspects based on the overall findings in the document.

DISCUSSION

Based on the results of the reading of the 2025 PT Astra International Tbk Sustainability Report, various narratives were found that describe how the company builds and conveys its

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responsibility through economic, social, environmental, and governance aspects. The meaning of accountability is not only seen from the presentation of achievement figures, but also from the use of language, statements of commitment, policy explanations, and disclosure of the company's relationship with stakeholders. The analysis is carried out with a hermeneutic approach through three stages, namely semantics, reflective understanding, and ontology of meaning.

1. Hermeneutics of the Meaning of Accountability in Sustainability Reporting

Date: 1

"Astra integrates sustainability aspects into the Triple-P Roadmap Strategy which consists of three main pillars, namely the Portfolio Roadmap, People Roadmap, and Public Contribution Roadmap, with good corporate governance as the main driver." (Astra Sustainability Report, 2025, p. 38).

a. Semantics

The word "integrate" has the meaning of combining or uniting several elements into a single unit. Meanwhile, the term "sustainability" indicates the company's efforts to maintain a balance of business activities with responsibility to people and the environment.

b. Reflective Understanding

The statement illustrates that Astra places sustainability as part of the company's strategy through three pillars, namely the Portfolio Roadmap, People Roadmap, and Public Contribution Roadmap. Good corporate governance is used as the foundation for executing the three pillars. Reflectively, the company seeks to show that business growth is not only directed at achieving profits, but also paying attention to human resource development and contribution to society.

c. Ontology of Meaning

From this statement, it can be interpreted that accountability is the company's willingness to integrate responsibility into all business directions and activities. Accountability is not only carried out after the company's activities take place, but it needs to be the basis for planning and decision-making. Thus, the company has a responsibility to create a balance between business, human, and environmental interests.

Dates 2

"Since 2024, Astra has implemented a dual materiality assessment as the main approach in the Group's materiality assessment process." (Astra Sustainability Report, 2025, p. 50).

a. Semantics

The term "dual materiality" has the meaning of assessing two important dimensions, namely impact materiality and financial materiality. Impact materiality is related to the

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influence of company activities on the environment and society, while financial materiality is related to the influence of sustainability issues on the company's financial condition and business performance.

b. Reflective Understanding

The statement shows that Astra seeks to understand sustainability through two perspectives. The company not only pays attention to how environmental and social changes can affect business activities, but also how the company's business activities have an impact on the environment and society. The assessment also involves internal and external stakeholders through a materiality survey as the basis for determining sustainability priorities.

c. Ontology of Meaning

From this statement, it can be interpreted that accountability has the meaning of two-way responsibility. The company is not only responsible for the risks that can affect the sustainability of its business, but also for the impact caused by its business activities. Thus, accountability requires the company to consider the economic interests as well as the social and environmental consequences of every decision taken.

Dates 3

"Astra consistently listens to input from stakeholders, analyzes every need, and ensures that all of that input translates into real, relevant and timely action." (Astra Sustainability Report, 2025, p. 53).

a. Semantics

The word "listening" has the meaning of paying attention to information or opinions conveyed by other parties. Meanwhile, the phrase "real action" indicates the implementation or embodiment of something that was previously conveyed in the form of ideas, inputs, or needs.

b. Reflective Understanding

The statement explains that Astra engages stakeholders through various means, such as open discussions, field research, face-to-face meetings, satisfaction surveys, and feedback forms. The feedback obtained is then analyzed to determine relevant actions. Reflectively, the company seeks to build relationships with parties related to its business activities, while demonstrating that stakeholder needs are part of the consideration in executing sustainability strategies.

c. Ontology of Meaning

From this statement, it can be interpreted that accountability means openness and

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willingness to listen to other parties. The company not only conveys information about its policies and achievements, but also has a responsibility to consider the aspirations of the community, employees, customers, and other stakeholders. Thus, accountability is not one-way, but involves a mutual relationship between the company and the parties affected by its business activities.

Dates 4

"Astra places good corporate governance as the foundation in maintaining sustainable growth while navigating the Company's strategic direction in the midst of various dynamics and challenges." (Astra Sustainability Report, 2025, p. 61).

a. Semantics

The word "foundation" semantically means the foundation or foundation that supports a building. In the context of this statement, foundation describes the position of corporate governance as the basis for carrying out activities and maintaining business sustainability.

b. Reflective Understanding

The statement shows that Astra views corporate governance as an important element in carrying out business activities responsibly. This is realized through the implementation of Astra Good Corporate Governance, the Astra Code of Conduct, as well as various policies related to business ethics, supervision, risk management, and personal data protection. Reflectively, the company wants to show that business growth must be supported by a management system that has rules, responsibilities, and supervisory mechanisms.

c. Ontology of Meaning

From this statement, it can be interpreted that accountability has the meaning of compliance, integrity, and responsibility in exercising authority. Every decision and action of the company needs to be based on the principles of good governance so that it can be accounted for. Accountability is not only about conveying the results of activities, but also explaining how processes and authorities are carried out responsibly.

Dates 5

"Astra makes improvements and improvements in accuracy in the methodology of data collection and calculation criteria." (Astra Sustainability Report, 2025, p. 222).

a. Semantics

The word "accuracy" has the meaning of the accuracy or level of conformity of information with actual conditions. Meanwhile, the word "improvement" indicates an effort to correct and improve the quality of the process that has been carried out previously.

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b. Reflective Understanding

The statement explained that Astra made improvements to the data collection and calculation methodology to improve the quality, accuracy, and comparability of the published information. The improvement resulted in the representation of several data, such as biogenic emissions, energy intensity, waste intensity, and water intake intensity in the previous period. Reflectively, this step shows that the delivery of sustainability information requires an evaluation process so that the data presented is more accurate and comparable.

c. Ontology of Meaning

From this statement, it can be interpreted that accountability means honesty and willingness to improve the information conveyed to the public. Companies are not only required to display positive achievements, but also have the responsibility to make corrections when inaccuracies are found in the presentation of data. Thus, accountability is closely related to transparency, accuracy, and commitment to the correctness of information.

Dates 6

"Astra ensures the quality and credibility of the 2025 Sustainability Report through the implementation of a limited assurance process by an independent external auditor." (Astra Sustainability Report, 2025, p. 222).

a. Semantics

The term "credibility" means the level of trust in an information or statement. Meanwhile, the phrase "limited insurance" indicates the process of giving confidence within a certain scope and level of examination by an independent party to the information that is the object of assignment.

b. Reflective Understanding

The statement describes Astra's efforts to increase confidence in sustainability information through the involvement of independent external auditors. The insurance process is conducted based on applicable insurance engagement standards, including SPA 3000 (Revised) and SPA 3410 for greenhouse gas reporting. This shows that the company seeks to provide an external basis for external scrutiny of certain information presented in the report. However, the insurance does not cover the entire content of the sustainability report.

c. Ontology of Meaning

From these statements, it can be interpreted that accountability means openness to be assessed and examined by independent parties. Company accountability does not only depend on statements made by internal parties, but also requires an audit mechanism that

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can increase public trust. Thus, the involvement of external parties is a form of the company's efforts to strengthen the credibility of the information conveyed to stakeholders.

Dates 7

"Astra believes that resilient growth needs to be built through a balance between current performance, business transformation, and long-term value creation so that it can have a sustainable positive impact." (Astra Sustainability Report, 2025, p. 3).

a. Semantics

The word "balance" has the meaning of circumstances that indicate the alignment between several elements. In that context, balance refers to the relationship between the achievement of current performance, business change or transformation, and value creation for the long term.

b. Reflective Understanding

The statement shows how Astra interprets the company's growth that is not only oriented towards short-term results. The company attributes its current performance to business transformation and long-term value creation. This is also reflected in the sustainability strategy that includes emissions management, renewable energy, community development, and human resource strengthening. Reflectively, the narrative shows that the company seeks to communicate business growth as a process that must pay attention to sustainability.

c. Ontology of Meaning

From this statement, it can be interpreted that accountability has the meaning of intergenerational responsibility. The company is not only responsible for the results of activities achieved at the moment, but also for the consequences of business decisions for the future. Therefore, the company's growth should not neglect the preservation of the environment, the welfare of the community, and the sustainability of resources needed by the next generation.

2. Synthesis of the Meaning of Accountability in PT Astra International Tbk's Sustainability Report

Based on the results of the analysis of seven data, it can be seen that the meaning of accountability in the 2025 PT Astra International Tbk Sustainability Report is not only related to the company's obligations in conveying information about business activities and achievements. Accountability is also reflected through the company's responsibility in implementing sustainability strategies, paying attention to the impact of business activities on society and the

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environment, and involving stakeholders in the decision-making process.

In addition, the meaning of accountability can be seen from the implementation of good corporate governance, openness in conveying information, and the company's willingness to correct data if inaccuracies are found. The involvement of independent external auditors in the insurance process also shows that there are efforts by companies to increase the credibility of information submitted to the public.

Thus, based on a hermeneutic perspective, accountability in the Sustainability Report of PT Astra International Tbk can be interpreted as a form of corporate accountability that includes economic, social, environmental, and governance aspects. Accountability is not only oriented to the company's current achievements, but also related to the responsibility in maintaining business sustainability and providing benefits to society and the environment in the future.

CONCLUSION

Based on the results of the analysis of research data and discussion of the meaning of accountability in the 2025 Sustainability Report of PT Astra International Tbk, the following conclusions were obtained:

1. Accountability is a form of corporate accountability for all business activities and decisions related to economic, social, environmental, and governance aspects. Based on the results of the hermeneutic analysis, the meaning of accountability in Astra's sustainability report is reflected through strategic responsibility, the application of dual materiality, openness to stakeholders, compliance with corporate governance, information transparency, reporting credibility, and responsibility for long-term sustainability.
2. Based on the stages of hermeneutic interpretation, the meaning of accountability in Astra's sustainability report can be understood through three aspects, namely:
   a. Semantics, which is understanding the meaning of the words and terms used by the company in conveying sustainability responsibilities.
   b. Reflective understanding, which is interpreting the company's intentions through statements, policies, commitments, and disclosures conveyed in reports.
   c. Ontology means, which is understanding that accountability is a form of corporate accountability that is not only oriented to business interests, but also pays attention to the interests of society, the environment, and other stakeholders.
3. The results of the study show that accountability in sustainability reports is not only interpreted as an obligation to convey information and meet the reporting requirements, but

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also as a form of openness, integrity, and the company's willingness to account for every activity and the impact it causes. Thus, accountability is an important part of building stakeholder trust and maintaining the company's sustainability in the long term.

RESEARCH LIMITATIONS

This research has limitations in the object of study which only focuses on the Sustainability Report of PT Astra International Tbk for 2025. The use of one company and one reporting period causes the results of interpretation to not be able to describe the overall accountability practices in other companies as well as changes in sustainability disclosure from year to year. In addition, the hermeneutic approach used places the researcher as the main instrument in the interpretation process so that the understanding of the meaning of the text can be influenced by the point of view and understanding of the researcher.

Another limitation lies in the focus of the analysis which only includes the parts of the report related to the meaning of accountability, such as strategic responsibility, dual materiality, stakeholder involvement, governance, information transparency, and reporting credibility. This study also uses sustainability report documents as the main data source so that it does not directly describe the experience of stakeholders or the real conditions of the implementation of corporate responsibilities. Therefore, the results of the study emphasize more on the interpretation of the narrative and information expressed by the company, rather than an independent assessment of all its sustainability practices.

SUGGESTIONS

Further research is suggested to expand the object of study by comparing sustainability reports from several companies or using reports from several publishing periods. The use of a more in-depth hermeneutic approach can also be developed by involving stakeholder perspectives through interviews or other supporting sources of information. Thus, subsequent research is expected to provide a broader understanding of how the meaning of accountability is constructed, conveyed, and understood in corporate sustainability reporting practices.

For PT Astra International Tbk, the disclosure of sustainability reports is expected to continue to be improved through the presentation of transparent, measurable, and easy-to-understand information by stakeholders. The company needs to provide a more comprehensive explanation of the achievement of targets, implementation constraints, the impact of operational activities, and follow-up on stakeholder input. In addition, consistency in data presentation and

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openness to evaluation results need to be maintained so that sustainability reports are not only a means of delivering the company's commitments, but also reflect a form of accountability that can be trusted.

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