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# Integration of Sustainable Development Goals (SDGs) in Sustainability Reporting of Indonesia's Healthcare Sector: A Triple Bottom Line Perspective

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**ABSTRACT**

Integration of Sustainable Development Goals (SDGs) in sustainability reporting within Indonesia's healthcare sector remains fragmented and predominantly symbolic, creating a misalignment between global expectations and actual disclosure practices. This study aims to analyze how healthcare organizations integrate SDG-related information within the Triple Bottom Line (TBL) framework, and to compare disclosure patterns between state-owned and private institutions in order to evaluate whether sustainability reporting functions as a tool for substantive transformation or merely as a legitimacy mechanism. Using a qualitative content analysis approach, 45 sustainability and annual reports from 15 healthcare organizations (2 state-owned and 13 private) covering the period 2021–2023 were examined with NVivo 15 through open coding, thematic analysis, and matrix queries based on People, Planet, and Profit dimensions and six priority SDGs (SDG 3, 5, 8, 9, 12, 13). The results show that SDG integration is highly unbalanced: SDG 3 accounts for 45% of coded references, followed by SDG 8 (22%) and SDG 12 (15%), while SDG 13 represents only 2% of disclosures, indicating systematic underemphasis of climate action and environmental accountability. People and Profit dimensions clearly dominate reporting, with the Planet dimension receiving minimal attention, and state-owned hospitals focusing more on social legitimacy narratives. In contrast, private institutions emphasize profit-oriented and efficiency-driven disclosures, both with weak cross-dimensional integration and limited quantifiable performance indicators. The study concludes that sustainability reporting in Indonesia's healthcare sector primarily serves legitimacy and stakeholder management purposes rather than driving authentic organizational change, and proposes the Health SDGs Integration Matrix as a practical framework for assessing SDG alignment quality and supporting the development of sector-specific regulatory guidance.



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## 1. INTRODUCTION

### Research Phenomenon

The 2030 Agenda for Sustainable Development represents a transformative global commitment in which seventeen Sustainable Development Goals establish interconnected targets to balance economic growth, social inclusion, and environmental protection. Globally, healthcare systems face mounting pressures from diverse stakeholders, including patients, governments, investors, and civil society organizations, to demonstrate substantive contributions to sustainable development through transparent and credible sustainability reporting. Among the SDGs, SDG 3 (Good Health and Well-being) serves as a cornerstone for healthcare organizations, particularly given that organizational performance directly influences public health outcomes and institutional legitimacy [1]. However, healthcare sustainability transcends SDG 3 in isolation; achievement of comprehensive health-related outcomes requires strategic alignment across multiple SDGs, including SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action) (World Health Organization, 2025). The integration of these interconnected SDGs requires cross-functional collaboration and transparent reporting systems that reflect both quantitative and qualitative outcomes, establishing health as a vehicle for broader sustainable development.

In Indonesia's healthcare sector context, this imperative carries particular significance given the industry's strategic role in advancing national health priorities and contributing to the broader development agenda. Recent empirical evidence indicates that healthcare organizations in Indonesia have begun incorporating sustainability disclosures within annual and standalone sustainability reports; yet, integration remains fragmented and uneven [2]. Many hospitals, both state-owned enterprises (BUMN) and private institutions, produce corporate social responsibility narratives and sustainability communications that highlight philanthropic activities and operational initiatives; however, these disclosures frequently lack explicit alignment with SDG targets, quantifiable indicators, and cross-dimensional integration frameworks [3]. This phenomenon reflects a broader global pattern wherein healthcare institutions employ sustainability reporting as a legitimacy mechanism to manage societal perceptions rather than as a strategic instrument for substantive organizational transformation. Such reliance on symbolic compliance rather than authentic sustainability reform limits the potential for healthcare reporting to catalyze meaningful progress toward the 2030 Agenda.

### Research Problem Statement

The regulatory architecture governing healthcare sustainability reporting in Indonesia reveals significant institutional inconsistencies and sectoral guidance gaps. The Financial Services Authority (Otoritas Jasa Keuangan or OJK) issued Regulation No. 51/POJK.03/2017 mandating sustainability reports for financial and certain non-financial sectors; subsequent regulations, including Circular Letter No. 16 of 2021 (SEOJK No. 16/SEOJK.04/2021), extended mandatory reporting requirements to issuers and listed

companies [4]. Despite these regulatory developments, the healthcare sector remains significantly underserved by sector-specific implementation guidelines, resulting in heterogeneous reporting practices and inconsistent application of Global Reporting Initiative (GRI) standards across healthcare providers. Current evidence from environmental, social, and governance disclosure analysis of Indonesian healthcare companies reveals that approximately 38.65 percent of environmental disclosure meets reporting expectations, whereas social and governance dimensions exceed 50 percent compliance, indicating systematic underemphasis of Planet-related sustainability dimensions [2]. This asymmetry suggests that institutional frameworks fail to adequately guide healthcare providers toward holistic, cross-sector SDG integration aligned with the Triple Bottom Line (TBL) conceptual framework, which emphasizes balanced consideration of People, Planet, and Profit dimensions [1].

Sustainability disclosures within Indonesia's healthcare sector exhibit divergent patterns between state-owned and private institutions, reflecting fundamentally different stakeholder orientations and legitimacy strategies. State-owned hospitals demonstrate higher disclosure intensity in the People dimension, encompassing employee welfare, occupational health and safety, and community health engagement, thereby projecting legitimacy through social contribution narratives consistent with public sector mandates [4]. Conversely, private healthcare institutions prioritize Profit-related disclosures, emphasizing operational efficiency, technological innovation, and financial resilience, aligning their sustainability communications with investor expectations and competitive market positioning [5]. This institutional bifurcation creates a reporting ecosystem wherein the Planet dimension receives minimal attention from both ownership categories, manifesting primarily as compliance-driven waste management and energy efficiency initiatives lacking strategic integration with broader sustainability objectives. Consequently, sustainability disclosures serve predominantly as symbolic compliance mechanisms that enhance public perception without necessarily reflecting substantive organizational transformation or measurable improvements in environmental stewardship.

The fragmented integration of SDGs within healthcare sustainability reporting further reflects inadequate linkage mechanisms between social, environmental, and economic dimensions [6]. Qualitative content analysis of healthcare sustainability reports reveals that SDG 3 dominates disclosure focus, accounting for approximately 45 percent of coded references across sampled reports, followed distantly by SDG 8 (22 percent), SDG 12 (15 percent), SDG 9 (10 percent), SDG 5 (6 percent), and SDG 13 (2 percent) (Asmara & Rahmawati, 2024). This distribution pattern demonstrates that healthcare institutions concentrate disclosures on health service quality and workforce-related outcomes while systematically de-emphasizing climate action, environmental responsibility, and circular economy principles. The absence of explicit cross-dimensional frameworks linking People-Planet-Profit interconnections, coupled with limited quantitative performance indicators and third-party verification mechanisms, undermines the credibility and strategic coherence of sustainability reporting as a tool for stakeholder accountability [7]. Prior research on legitimacy theory demonstrates that such selective disclosure patterns often reflect

organizations' attempts to manage societal perceptions through pragmatic legitimacy strategies rather than pursue authentic sustainability transformation.

Institutional challenges impeding SDG integration in healthcare reporting derive from multiple sources: regulatory ambiguity regarding SDG indicator alignment with organizational metrics; insufficient availability of standardized sustainability data infrastructure; resource constraints limiting smaller healthcare institutions' capacity for comprehensive reporting; and organizational culture phenomena wherein sustainability reporting remains perceived as an administrative obligation rather than a strategic priority [1], [8]. These barriers are further compounded by the nascent state of healthcare sustainability research in developing country contexts, wherein empirical examinations of SDG integration across healthcare institutions remain limited (Rauch et al., 2023). The intersection of these challenges creates a systemic gap between normative expectations of SDG-aligned, TBL-balanced reporting and actual disclosure practices, necessitating both theoretical clarification and practical frameworks to advance healthcare sector sustainability accountability.

**Research Objectives, Urgency, and Contribution**

This study addresses these identified gaps by employing qualitative content analysis using NVivo 15 software to systematically examine SDG integration within sustainability reports of Indonesia's healthcare sector across the 2021-2023 period, applying the Triple Bottom Line framework as an evaluative lens (Alim et al., 2024). The research contributes theoretically by extending legitimacy theory and stakeholder theory in the developing country healthcare context, demonstrating how institutional ownership status shapes disclosure patterns and legitimacy strategies (Yucel et al., 2025). Methodologically, the study advances qualitative sustainability reporting research through operationalization of thematic coding matrices comparing SDG integration across state-owned and private institutions, thereby providing replicable analytical approaches for sector-specific assessment (Rauch et al., 2023). Practically, the research generates the Health SDGs Integration Matrix, a conceptual tool enabling evaluation of SDG alignment quality in healthcare institutional reporting and offering potential adaptation as a regulatory framework for Indonesian policymakers and international healthcare governance bodies. The urgency of this research stems from recognition that, as global consensus crystallizes around healthcare's pivotal role in 2030 Agenda achievement, empirical examination of reporting practices in high-impact sectors remains critically required to inform policy design and organizational practice reform. The novelty of this investigation lies in its integration of institutional theory perspectives with triple bottom line assessment within the Indonesian healthcare context, addressing a research lacuna in developing country healthcare sustainability studies [9]. By synthesizing legitimacy theory, stakeholder engagement concepts, and TBL framework applications, this research contributes new empirical evidence on how organizational ownership structures shape sustainability disclosure patterns and strategic sustainability orientation in Southeast Asian healthcare sectors.

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## 2. METHOD

### Research Type and Design

This study employs a qualitative content analysis (QCA) approach to examine sustainability reports from Indonesia's healthcare sector systematically. According to [10], qualitative research is appropriate when researchers aim to understand social phenomena in their natural settings through intensive, long-term participation and careful documentation of what transpires in the field. [11] further emphasize that qualitative research emphasizes understanding meaning and processes rather than numerical outcomes, making it well-suited for exploring how organizations construct and communicate sustainability narratives. The research design encompasses three sequential phases: data collection, data coding and classification, and pattern interpretation [12], [13]. This three-phase approach aligns with the methodological framework established by [14], wherein researchers progress systematically from raw data to meaningful analytical categories. The choice of qualitative content analysis over alternative qualitative approaches stems from its capacity to identify, systematically categorize, and interpret latent meanings embedded within textual data such as sustainability reports [15]. Specifically, this study employs the inductive approach to content analysis, wherein coding categories emerge directly from the data rather than being predetermined by existing theoretical frameworks [16]. This inductive orientation enables the research to identify SDG-related themes organically within the texts themselves while remaining grounded in empirical evidence.

### Instruments and Data Analysis Techniques

The primary analytical instrument employed in this study is NVivo 15 software, a computer-assisted qualitative data analysis software (CAQDAS) designed to facilitate systematic organization, coding, and interpretation of large qualitative datasets [17]. NVivo 15 enables researchers to manage, classify, and visualize patterns within unstructured textual data through multiple analytical functions, including open coding, thematic node development, matrix coding queries, word frequency analysis, and visualization models. Following the procedure described by [18], the analytical process begins with open coding, wherein the research team systematically reads through imported documents and identifies recurring concepts and themes directly related to the six targeted SDGs (SDG 3, 5, 8, 9, 12, and 13) and the Triple Bottom Line dimensions (People, Planet, Profit). The coding framework operationalizes the TBL conceptual model as described by Elkington (1997), wherein each code and theme is assigned to one of the three dimensions representing social, environmental, and economic sustainability. To enhance analytical rigor and ensure that thematic categories represent distinct, non-overlapping analytical constructs, the research team develops detailed node descriptions for each coded theme before proceeding to subsequent analytical stages. Secondary coding matrices are constructed to enable comparative analysis between state-owned enterprises (BUMN) and private healthcare institutions, thus revealing how organizational ownership status correlates with disclosure patterns and intensity.

The analytical techniques employed within NVivo include five essential operations. First, word frequency queries identify the most frequently occurring terms across the entire

corpus of 45 sustainability reports, thereby revealing dominant semantic patterns in institutional sustainability narratives. Second, matrix coding queries enable systematic comparison of SDG integration patterns across the TBL dimensions, allowing researchers to visualize how healthcare institutions distribute their disclosure emphasis across People, Planet, and Profit categories. Third, thematic coding using axial coding procedures synthesizes open codes into higher-order conceptual categories representing meaningful patterns in the data. Fourth, memo writing functionality in NVivo permits researchers to document analytical decisions, emerging insights, and theoretical developments throughout the coding process, thereby maintaining a clear audit trail of analytical reasoning [19]. Fifth, visualization models such as concept maps and thematic hierarchies are generated to illustrate relationships among codes, themes, and the overarching theoretical framework, enhancing interpretability and communication of findings. Data analysis procedures follow the five-stage qualitative content analysis methodology established by Schreier (2012) and adapted for this study: stage one comprises definition of analysis units and selection of the coding framework; stage two involves systematic coding of data into predetermined and emergent categories; stage three entails compilation and organization of coded data; stage four focuses on analysis of patterns and relationships among categories; and stage five involves interpretation of findings in relation to research objectives and theoretical frameworks. This systematic, staged approach ensures that analytical processes remain transparent, replicable, and rigorously grounded in the textual data.

## Population and Sample

The population of this study comprises healthcare sector companies operating in Indonesia that published standalone sustainability reports or incorporated sustainability disclosures within annual reports during the 2021-2023 period. The population is stratified into two distinct groups based on organizational ownership status: state-owned enterprises (BUMN) and private companies. This stratification reflects important differences in governance structures, stakeholder compositions, accountability mechanisms, and legitimacy strategies that prior research has demonstrated systematically influence sustainability disclosure patterns (Handayani, Hidayanto, & Sandhyaduhita, 2016). The sample comprises sustainability and annual reports from 15 healthcare sector companies selected through purposive sampling methodology. Purposive sampling is recognized as appropriate for qualitative research when the researcher seeks to identify and select information-rich cases that can illuminate the phenomenon of interest with particular depth and nuance [20]. The sample composition includes 2 state-owned enterprises (BUMN) and 13 private healthcare institutions, reflecting the market structure of Indonesia's healthcare sector wherein private providers substantially outnumber publicly-owned entities. Within the 15 companies sampled, a total of 45 sustainability reports were analyzed, encompassing documents from 2021, 2022, and 2023. This temporal span of three years enables the research to identify both stable and evolving patterns in SDG integration practices while accounting for year-to-year variations in reporting practices, regulatory changes, or organizational developments. Inclusion criteria for company selection specified that organizations must have: (1) consistently published publicly accessible sustainability reports

during the entire 2021-2023 period; (2) operated as either a BUMN or private healthcare provider providing services within Indonesia; and (3) maintained significant operational scale, indicated by employment of more than 500 healthcare professionals or operation of multiple healthcare facilities. The rationale for this sample composition and size stems from the established principle that qualitative research prioritizes depth and richness of understanding over statistical representativeness [11]. A sample of 45 documents across 15 organizations with comprehensive temporal coverage provides sufficient breadth to capture institutional and sectoral patterns while maintaining analytical tractability within the context of qualitative content analysis.

**Research Procedures**

The research execution proceeds through four systematically structured stages. In stage one, the data collection and documentation phase, all sustainability and annual reports for the 15 sampled companies are gathered from publicly accessible sources, including official corporate websites, the Indonesian Stock Exchange (IDX) repository, and company investor relations portals. Each document is catalogued with complete bibliographic information, including organization name, document title, publication year, and organizational classification (BUMN or private). Subsequently, all 45 reports are converted to a standardized digital format amenable to analysis in NVivo 15, with attention paid to preserving textual integrity, footnotes, tables, and visual elements that may contain relevant information regarding SDG-related activities and sustainability dimensions. To ensure complete and accurate data capture, two research team members independently verify document completeness and formatting, thereby establishing inter-rater agreement regarding data preparation processes.

Stage two encompasses the initial analytical phase of open coding and conceptual categorization. Following the import of all documents into NVivo 15, the research team begins with open coding procedures (Strauss & Corbin, 1998), wherein researchers systematically examine each document passage and identify concepts, statements, and themes explicitly or implicitly related to the six target SDGs and the three TBL dimensions. During this phase, researchers read sustainability reports with particular attention to sections addressing health outcomes and service quality (SDG 3), workforce gender composition and inclusion initiatives (SDG 5), occupational health and safety or employee development (SDG 8), technological innovation or infrastructure investments (SDG 9), waste management and circular economy practices (SDG 12), and climate action or environmental management strategies (SDG 13). Simultaneously, researchers classify coded segments according to their primary association with People (social value creation through workforce and community benefits), Planet (environmental protection and resource stewardship), or Profit (economic value creation, operational efficiency, and financial sustainability) dimensions. Throughout this phase, researchers maintain detailed memos documenting the rationale for coding decisions, emerging conceptual patterns, and theoretical insights, thereby creating an explicit record of analytical reasoning. This open coding process continues iteratively until thematic saturation is achieved, meaning that no novel SDG-

related themes or TBL dimension patterns emerge from additional documents, indicating that the analytical categories comprehensively represent the data.

Stage three involves axial coding and thematic synthesis, wherein codes generated during open coding are systematically reviewed, compared, and consolidated into higher-order analytical categories and themes. Researchers examine relationships among initial codes to identify conceptual connections, contradictions, and patterns of meaning. Related codes are merged into preliminary themes that represent more abstract, analytically meaningful categories. For example, codes such as "employee training programs," "occupational health initiatives," and "welfare benefits" may be synthesized into the higher-order theme of "people-centered organizational investment," which further clarifies how organizations operationalize the People dimension of TBL. During this stage, researchers generate supplementary memos elaborating the conceptual boundaries and definitions of each theme, thereby establishing clear categorical distinctions. Visualization tools within NVivo, including concept maps and thematic hierarchies, are employed to display relationships among themes and TBL dimensions, facilitating collaborative discussion among research team members regarding analytical coherence and comprehensiveness. This stage results in a refined coding structure comprising clearly defined themes organized hierarchically according to the Triple Bottom Line framework.

Stage four focuses on pattern identification, comparative analysis, and interpretive synthesis. Using NVivo's matrix coding query functionality, researchers generate cross-tabulations revealing the frequency and distribution of SDG-related codes across the People, Planet, and Profit dimensions, stratified by organization type (BUMN versus private). Word frequency queries are executed to identify the most prominent semantic terms across the entire report corpus, with particular attention to terminology differences between organization types. The comparative analysis reveals quantitative patterns in disclosure intensity, thematic emphasis, and dimensional balance, generating the distributional statistics presented in the findings (e.g., SDG 3 accounting for 45 percent of references, SDG 13 accounting for 2 percent). Through systematic comparison across dimensions and organizational types, researchers identify institutional divergences in sustainability narratives and legitimacy strategies. These analytical outputs provide empirical grounding for interpretations regarding how state-owned hospitals emphasize People dimension disclosures to project social legitimacy, while private institutions prioritize Profit dimension narratives aligned with investor expectations. Additionally, researchers document instances wherein cross-dimensional integration appears minimal or absent, supporting conclusions regarding fragmented SDG integration and weak People-Planet-Profit interconnections.

Throughout all analytical stages, validity and reliability are actively cultivated through multiple mechanisms aligned with established qualitative research standards. Data triangulation is employed through systematic consultation of multiple reports across different organizations, time periods, and organizational types, thereby verifying that identified patterns represent institutional characteristics rather than idiosyncratic features of individual documents. The research team comprises two independent coders who conduct open coding of a 20 percent subsample of documents (9 reports) to assess inter-coder reliability. Following the coding of this subsample, Cohen's kappa is calculated to evaluate

agreement between the two coders in their assignment of coded segments to SDG categories and TBL dimensions [21]. Cohen's kappa values exceeding 0.70 are generally accepted as indicating substantial agreement, while values between 0.61 and 0.70 indicate moderate agreement suitable for qualitative research [22]. Should initial inter-coder reliability fall below acceptable thresholds, the research team convenes to clarify coding definitions, discuss instances of disagreement, and refine the coding framework before proceeding to complete coding of the remaining documents. Additionally, the coding framework undergoes independent review by two external qualitative research experts external to the core research team, who assess whether defined codes logically correspond to specified SDGs and TBL dimensions and whether categorical definitions are sufficiently explicit and mutually exclusive to guide consistent application.

A secondary validity mechanism involves comparison of NVivo-generated findings against independently published sustainability indices and reports from respected healthcare sector observers. For instance, findings regarding environmental disclosure deficits in private hospitals are compared with assessments published by sustainability rating organizations covering Indonesian healthcare companies. Should findings diverge substantially, researchers examine potential explanations through re-examination of source documents and analytical procedures. Member checking constitutes a final validity enhancement, wherein preliminary findings are presented to representatives from selected sampled organizations for feedback regarding whether discovered patterns accurately reflect institutional sustainability strategies and priorities. This participatory feedback enables organizational representatives to clarify discrepancies or provide additional context regarding sustainability initiatives that may have been underrepresented in published reports. These multiple validity procedures collectively enhance the credibility, dependability, and confirmability of research findings [23], thereby establishing trustworthiness despite the inherent limitations of qualitative research methodology.

## 3. RESULTS AND DISCUSSION

### 3.1. Results

The results of the NVivo-based analysis provide empirical evidence of how healthcare organizations in Indonesia integrate SDGs within their sustainability reports. The coding and visualization stages revealed four key findings reflecting both thematic emphasis and institutional behavior.

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Figure 1. NVivo Word Cloud – Healthcare Companies (2021–2023)

The NVivo Word Cloud visualization illustrates the most frequently used terms across 45 sustainability reports analyzed. Dominant keywords such as health, patient, community, service, and employee emerged in the People dimension. In contrast, terms like waste, environment, and energy appeared less frequently, indicating limited emphasis on environmental (Planet) issues.

The prominence of profit, innovation, and efficiency in the Profit dimension demonstrates that economic aspects remain the primary driver of sustainability narratives. These findings indicate a skewed integration pattern, where healthcare institutions focus more on operational and financial sustainability rather than environmental accountability.

## Comparison Between State-Owned and Private Healthcare Institutions

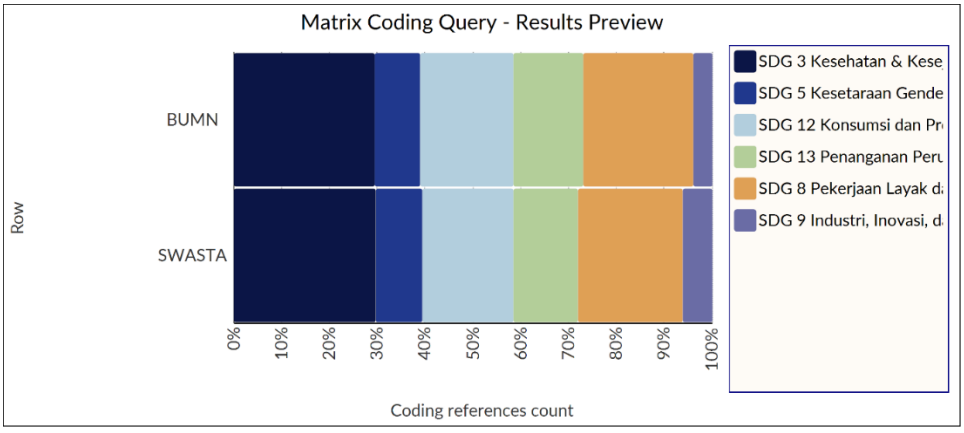


Figure 2. NVivo Matrix Coding – BUMN vs Private Institutions

The NVivo Matrix Coding analysis compared sustainability disclosure patterns between state-owned (BUMN) and private hospitals. Results show that BUMN institutions tend to provide more comprehensive disclosures related to People dimensions, particularly concerning employee welfare, occupational health, and community engagement.

Private hospitals, meanwhile, prioritize Profit-related disclosures—emphasizing innovation, digital transformation, and financial resilience. This distinction reflects differing organizational orientations: BUMN hospitals seek legitimacy through social contribution narratives, while private institutions align disclosures with market competitiveness and corporate efficiency.

The results highlight a form of symbolic compliance, where sustainability reporting serves as a strategic communication tool rather than a full operational transformation mechanism.

## Integration of SDGs in Triple Bottom Line Dimensions

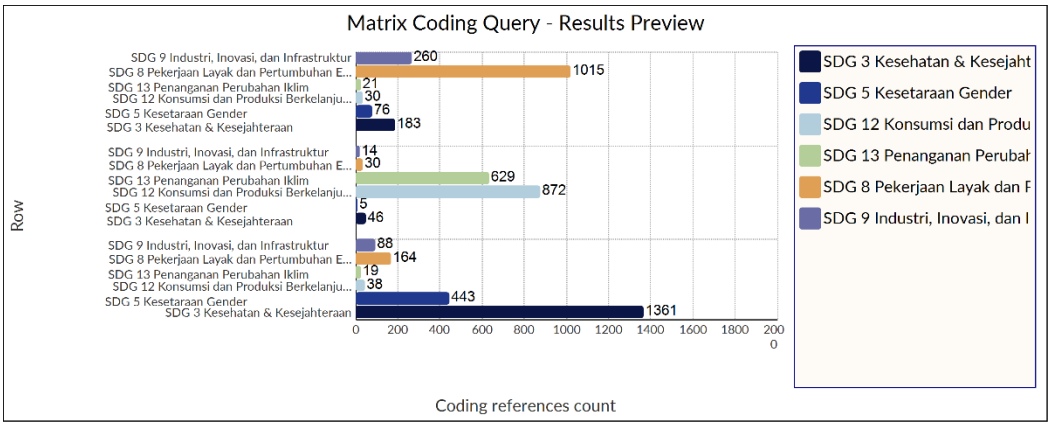


Figure 3. NVivo Matrix Query – People–Planet–Profit Integration

The NVivo Matrix Query generated an integrated visualization of SDG-related disclosures across the three TBL dimensions. Results reveal that healthcare institutions predominantly emphasize SDG 3 (Good Health and Well-being), SDG 8 (Decent Work and Economic Growth), and SDG 9 (Industry, Innovation, and Infrastructure). The coding matrix revealed that SDG 3 accounted for 45% of total coded references, followed by SDG 8 (22%), SDG 12 (15%), SDG 9 (10%), SDG 5 (6%), and SDG 13 (2%), indicating an uneven distribution across the TBL dimensions.

In contrast, SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action) are significantly underrepresented, particularly in private hospitals. The People–Planet–Profit integration matrix demonstrates that sustainability disclosures are fragmented, with weak cross-dimensional linkages.

This partial integration reflects the lack of an institutional framework guiding SDG alignment within the healthcare sector. While some organizations mention environmental initiatives, these are often qualitative and lack measurable performance indicators.

**Institutional Challenges in SDG Implementation**

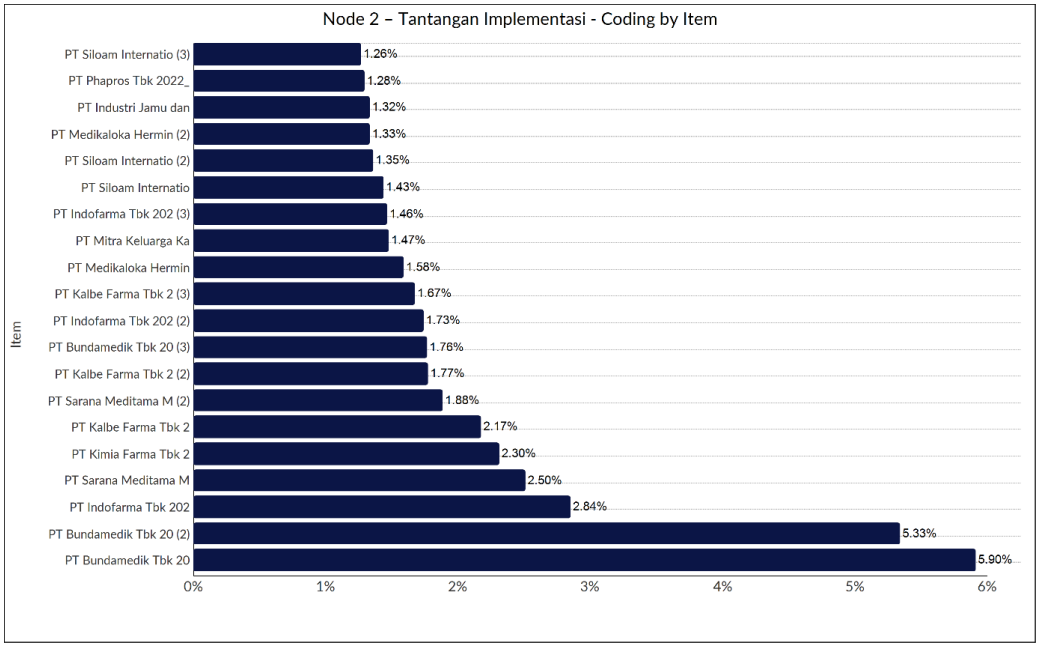


**Figure 4. NVivo Node – Implementation Challenges of SDG Integration (2021–2023)**

The NVivo Node Analysis on implementation challenges identified four major themes:

1. `Regulatory Ambiguity – Hospitals report difficulty aligning internal metrics with national SDG indicators.
2. Data Availability – Limited access to standardized sustainability data hinders comprehensive reporting.
3. Resource Constraints – Smaller institutions face limited funding for environmental and social programs.
4. Cultural and Organizational Resistance – Some management teams perceive sustainability reporting as administrative rather than strategic.
5. These findings suggest that achieving genuine SDG integration requires institutional reforms and cross-sector collaboration among government, academia, and healthcare associations.

## 3.2. Discussion

### Interpreting Empirical Findings Through Legitimacy and Stakeholder Theoretical Lenses

The findings of this research reveal a significant and substantive gap between the normative expectations established by international frameworks for SDG-aligned reporting and the actual disclosure practices observed within Indonesia's healthcare sector. This discrepancy warrants systematic theoretical examination grounded in established organizational behavior frameworks. Consistent with Legitimacy Theory as articulated by, the study's findings demonstrate that Indonesian hospitals tend to disclose sustainability information that strategically reinforces their public image and stakeholder perceptions

rather than reflecting comprehensive, evidence-based sustainability transformation initiatives. The selective emphasis on certain sustainability dimensions while systematically downplaying others represents a conscious organizational strategy to construct particular institutional narratives aligned with stakeholder expectations and institutional pressures. According to Suchman, "legitimacy is a generalised perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions." This conceptualization directly illuminates the reporting patterns observed across the sampled healthcare organizations, wherein disclosure practices appear calibrated to align with socially constructed norms regarding corporate responsibility while simultaneously minimizing attention to dimensions that may impose operational or financial burdens. The observed emphasis on the People dimension among state-owned enterprises reflects deliberate strategic positioning intended to reinforce public legitimacy consistent with public sector mandates for social service provision. Conversely, private hospitals' emphasis on the Profit dimension reflects alignment with investor legitimacy expectations, prioritizing financial performance and operational efficiency.

The theoretical framework of Legitimacy Theory further elucidates why environmental sustainability (the Planet dimension) remains persistently underemphasized across both institutional types. Environmental initiatives, particularly those related to climate action (SDG 13) and circular economy practices (SDG 12), often entail substantial operational and financial investments that may constrain short-term profitability. From a legitimacy-seeking perspective, organizations may strategically minimize disclosure of environmental initiatives that remain nascent or underfunded, thereby avoiding stakeholder expectations for expanded environmental programs. This strategic disclosure calibration aligns with what Yucel et al. term "strategic decoupling," wherein organizations maintain symbolic compliance with sustainability reporting expectations while limiting substantive organizational transformation. The research findings further support [24] Stakeholder Theory, which posits that firms must deliberately manage relationships with multiple stakeholder constituencies to ensure sustainable organizational performance. The empirical observation that BUMN and private healthcare institutions manifest divergent sustainability narratives reflects fundamentally distinct stakeholder compositions and competing stakeholder interests that organizations navigate through differentiated disclosure strategies. State-owned hospitals, accountable to government stakeholders and civil society constituencies, emphasize social welfare narratives and people-centered initiatives aligned with public sector accountability expectations. Private institutions, accountable primarily to shareholder investors and equity markets, prioritize profitability and operational efficiency narratives aligned with investor return maximization expectations. Neither organizational type appears to integrate stakeholder perspectives regarding environmental sustainability with equivalent weight, suggesting that environmental stakeholder constituencies exercise comparatively limited institutional pressure on healthcare reporting practices.

**Symbolic Compliance Versus Substantive Organizational Transformation**

The pattern of "symbolic compliance" versus "substantive compliance" distinguishes between organizations that rhetorically adapt to sustainability reporting requirements

without meaningful operational change from those that genuinely transform organizational practices [25]. The present study's findings provide empirical evidence supporting the symbolic compliance interpretation. The absence of quantifiable performance targets, measurable key performance indicators (KPIs), and third-party assurance mechanisms across the sampled healthcare sustainability reports indicates that reported sustainability initiatives often lack the operational specificity and accountability mechanisms necessary to drive genuine implementation. As [26] observes, companies experiencing external pressure for sustainability legitimacy frequently adopt reporting strategies that signal compliance with societal expectations while limiting the substantive organizational investments required for authentic sustainability transformation. The concentration of coding references on SDG 3 (45 percent of total coded segments) relative to SDG 13 (merely 2 percent) provides quantitative evidence that healthcare institutions allocate rhetorical attention disproportionately to health-related outcomes directly aligned with core organizational missions while marginalizing climate action, which demands more fundamental operational restructuring. This finding aligns with prior research indicating that healthcare organizations globally demonstrate greater reporting sophistication regarding dimensions proximal to core business operations while treating environmental dimensions as peripheral compliance obligations [27].

The empirical observation that private healthcare institutions demonstrate weaker environmental disclosure than state-owned enterprises may reflect differential stakeholder pressure and regulatory accountability. State-owned enterprises, subject to government oversight and public accountability mechanisms, may experience stronger institutional pressure to demonstrate environmental stewardship as a proxy for broader governmental sustainability commitments. Private hospitals, accountable predominantly to equity investors, may encounter weaker environmental accountability pressures insofar as environmental sustainability remains a lower-priority investment criterion relative to financial returns within Indonesian capital markets. This divergence reflects the institutional context specific to developing country healthcare sectors, wherein environmental regulation remains less stringently enforced compared to developed country contexts, and institutional investor pressure for environmental, social, and governance (ESG) performance remains comparatively nascent [28]. The prevalence of symbolic compliance observable in the present study's findings resonates with international evidence that mandatory sustainability reporting, while increasing disclosure quantity, does not necessarily catalyze proportional improvements in organizational sustainability performance [29]. Organizations frequently respond to regulatory mandates by producing compliance documents while limiting operational changes required for substantive sustainability transformation, particularly when such transformation imposes financial costs or operational disruption.

**Dimensional Imbalance and the Violation of Triple Bottom Line Integration**

From the theoretical perspective of the Triple Bottom Line framework articulated by [30], the holistic intent of the TBL approach presupposes dynamic integration and balance among the three sustainability dimensions. The empirical finding that the People and Profit dimensions dominate disclosure practices while the Planet dimension receives systematically marginalized attention represents a fundamental violation of TBL integrative

principles. The TBL framework conceptualizes sustainability as achievable only through simultaneous advancement across all three dimensions; imbalance among dimensions undermines the theoretical foundation of the approach. The healthcare institutions sampled in this research appear to operationalize sustainability as a segmented phenomenon wherein social and economic objectives pursue advancement independently from environmental protection, thereby failing to recognize the systemic interdependencies among People, Planet, and Profit dimensions. For instance, optimal health outcomes (People dimension) depend fundamentally upon environmental conditions, including air quality, water availability, and ecosystem stability (Planet dimension), yet healthcare organizations' disclosure patterns fail to articulate these crucial linkages. Similarly, long-term economic viability (Profit dimension) cannot be achieved absent environmental stewardship, as climate change and resource depletion increasingly threaten healthcare delivery infrastructure and pharmaceutical supply chains. The empirical absence of cross-dimensional frameworks linking the three TBL pillars suggests that Indonesian healthcare organizations continue to treat sustainability reporting as encompassing discrete, unrelated objectives rather than as an integrated system wherein People, Planet, and Profit advancement mutually reinforce one another.

This dimensional imbalance observed in the healthcare sector aligns with broader organizational patterns identified in international sustainability reporting research. Prior studies examining corporate sustainability reporting across multiple sectors consistently demonstrate that organizations preferentially disclose information regarding dimensions proximal to core business operations while marginalizing dimensions requiring more fundamental organizational restructuring. Healthcare organizations' focus on People and Profit dimensions reflects that these dimensions align more closely with established organizational metrics, performance management systems, and strategic planning processes. Environmental sustainability, particularly climate action and circular economy practices, requires integration into supply chain operations, facility infrastructure planning, and procurement decisions, thereby demanding more comprehensive organizational transformation than social and economic initiatives that can be partially addressed through existing human resources and financial management systems. The challenge of achieving authentic TBL integration within healthcare organizations extends beyond disclosure practices to fundamental questions of organizational strategy, capital allocation, and leadership priorities. Achieving genuine triple bottom line integration would require healthcare leadership to weigh environmental sustainability objectives equally with health service delivery and financial performance, a reorientation that conflicts with entrenched institutional priorities and stakeholder expectations.

### Comparative Analysis of State-Owned and Private Healthcare Institutional Trajectories

The empirical divergence between state-owned and private healthcare institutions' sustainability disclosure patterns reflects not merely different rhetorical choices but fundamentally distinct organizational logics and accountability structures. State-owned hospitals, embedded within government bureaucratic structures and subject to public

accountability mechanisms, experience institutional pressure to project social legitimacy through demonstrated commitment to public welfare objectives. The higher disclosure intensity regarding the People dimension among BUMN institutions reflects strategic emphasis on employee welfare, occupational health and safety, and community health engagement as mechanisms to reinforce public sector legitimacy narratives consistent with government sector missions. This pattern aligns with institutional theory predictions that organizational practices and disclosures converge toward field-level institutional logics through processes of institutional isomorphism [31]. State-owned healthcare institutions, embedded within public sector institutional fields characterized by emphasis on social welfare and public service, internalize these institutional logics and manifest them through corresponding disclosure practices. Private healthcare institutions, conversely, embedded within competitive market institutional fields emphasizing profit maximization and operational efficiency, internalize distinct institutional logics reflected in Profit-focused disclosure patterns emphasizing innovation, digital transformation, and financial resilience. These divergent disclosure patterns do not represent mere communicative choices but rather reflect deeper institutional positioning and stakeholder alignment strategies.

The systematic underemphasis on the Planet dimension among both state-owned and private hospitals suggests that environmental sustainability has not yet achieved central institutional status within the Indonesian healthcare sector institutional fields. Healthcare institutions experience stronger institutional pressures regarding health service quality, occupational safety, and financial performance than regarding environmental protection, reflecting the current configuration of institutional stakeholder expectations and regulatory priorities. As environmental concerns increasingly achieve prominence within global institutional fields, and as investor pressure for environmental, social, and governance (ESG) performance increases, healthcare institutions may progressively integrate environmental sustainability more comprehensively into organizational practices and disclosures. However, the current empirical landscape reveals that such integration remains nascent and subordinated to People and Profit dimension concerns.

**Institutional Barriers to Authentic SDG Integration and the Case for Systemic Transformation**

The study's identification of four major institutional challenges impeding genuine SDG integration, namely regulatory ambiguity, data availability limitations, resource constraints, and organizational culture phenomena, points toward systemic barriers that simple reporting mandate amplification cannot overcome. Regulatory ambiguity regarding the alignment of internal organizational metrics with national and international SDG indicators creates confusion regarding which indicators organizations should prioritize and how to operationalize abstract SDG targets into concrete organizational performance metrics. This challenge reflects the observation that global SDGs represent broad aspirational frameworks developed through multilateral consensus processes that necessarily sacrifice specificity regarding implementation mechanisms and measurable targets at the organizational level. Healthcare organizations operating in Indonesia encounter OJK Regulation No. 51/POJK.03/2017, which mandates sustainability reporting without

providing healthcare-specific guidance regarding which SDG indicators constitute material metrics for healthcare organizations. In the absence of sector-specific implementation frameworks, organizations exercise discretion in SDG selection and indicator operationalization, resulting in heterogeneous reporting practices that preclude systematic comparison and benchmarking.

The limitation of standardized sustainability data infrastructure represents a second systemic barrier to authentic SDG integration. Many Indonesian healthcare organizations lack integrated information systems that systematically collect, compile, and analyze environmental and social performance data required for comprehensive sustainability reporting. Environmental metric collection regarding waste management, energy consumption, water usage, and greenhouse gas emissions requires specialized monitoring infrastructure often absent in healthcare facilities, particularly among smaller institutions operating with constrained capital budgets. Similarly, social metric collection regarding workforce diversity, occupational injury rates, and community health outcomes requires standardized data collection protocols and performance management systems that many healthcare organizations have not yet established. The data availability challenge reflects broader infrastructure limitations affecting developing country healthcare sectors, wherein administrative information systems often prioritize clinical and financial data collection while neglecting environmental and social performance metrics.

Resource constraints limiting smaller healthcare institutions' capacity for comprehensive sustainability reporting and implementation reflect genuine economic limitations affecting organizational capabilities. The research team's observation that resource constraints disproportionately affect smaller institutions underscores how sustainability reporting mandates, while ostensibly applicable uniformly across organizations, impose differential burdens based on organizational size and financial capacity. Larger healthcare organizations with dedicated sustainability departments, specialized personnel, and comprehensive information systems can more readily fulfill reporting mandates and implement sustainability initiatives. Smaller institutions operating with limited administrative staff and constrained budgets struggle to allocate resources toward sustainability initiatives and reporting processes when such activities compete with core clinical service provision for limited institutional resources. The resource constraint barrier reflects a fundamental challenge in developing country sustainability policy contexts: regulatory frameworks designed for large, resource-rich organizations may generate compliance burdens that smaller organizations cannot practically manage, thereby potentially exacerbating inequities between large and small healthcare providers.

Organizational culture phenomena wherein sustainability reporting remains perceived as an administrative obligation rather than a strategic priority constitute a fourth barrier to authentic SDG integration. Many healthcare organization management teams, particularly in developing country contexts, view sustainability reporting primarily as a regulatory compliance requirement rather than a strategic opportunity for organizational value creation. When sustainability reporting is framed as an administrative obligation, organizational commitment to implementation remains limited, personnel assigned to reporting tasks lack authority and resources, and sustainability initiatives receive minimal

strategic priority relative to core clinical operations. Transforming organizational culture to integrate sustainability as a strategic priority genuinely requires senior leadership commitment, organizational restructuring to embed sustainability considerations into decision-making processes, and cultivation of organizational values that balance financial performance with social and environmental objectives. Such cultural transformation extends far beyond reporting mandate implementation and requires fundamental reorientation of organizational missions and priorities.

**Contribution of the Health SDGs Integration Matrix as an Analytical and Policy Instrument**

The present study extends prior research by proposing the Health SDGs Integration Matrix as an evaluative framework and policy instrument capable of systematically assessing the extent and quality of SDG alignment within healthcare institutional reporting and practices. This matrix incorporates both qualitative indicators regarding narrative emphasis and thematic coherence and quantitative indicators regarding disclosure intensity, dimensional balance, and measurable performance outcomes. The matrix's dimensions enable systematic comparison across healthcare organizations and over time, facilitating identification of progress toward authentic SDG integration. The proposed Health SDGs Integration Matrix addresses a significant gap in healthcare sustainability assessment methodology, wherein existing frameworks such as the GRI Standards and the Sustainability Accounting Standards Board (SASB) healthcare metrics provide general sustainability measurement guidance without specific operationalization for SDG alignment assessment. The matrix's potential adaptation as a regulatory framework for healthcare authorities such as the Indonesian Ministry of Health or the OJK offers particular value in developing country contexts wherein government agencies seek to promote healthcare sector sustainability without imposing regulatory burdens that exceed organizational capacity. As a voluntary assessment framework, the Health SDGs Integration Matrix enables healthcare organizations to self-assess and progressively enhance SDG integration maturity while providing government authorities and other stakeholders with standardized assessment criteria for evaluating organizational sustainability commitment authenticity.

**Integration with Broader Literature on Healthcare Sustainability and Developing Country Contexts**

The present findings contribute to broader literature establishing that healthcare sector sustainability reporting in developing countries manifests characteristics distinct from developed country healthcare sector patterns and from non-healthcare sector sustainability reporting patterns in developing countries. [32] Furthermore, Amaliyah and [33] document that Indonesian healthcare organizations continue to emphasize philanthropic activities and corporate social responsibility initiatives rather than long-term sustainable transformation, findings consistent with the symbolic compliance pattern identified in the present research. Developing country healthcare organizations navigate distinctive institutional pressures that shape reporting practices differently from their developed country counterparts. In developing countries with limited environmental regulation, weaker institutional investor

pressure for ESG performance, and competing healthcare financing challenges, environmental sustainability remains systematically deprioritized relative to financial sustainability and health service delivery. Furthermore, developing country healthcare organizations frequently depend upon government financing, international donor funding, and philanthropic contributions, creating diverse funding constituencies with varying sustainability priorities. The study's findings regarding differential SDG emphasis, weak cross-dimensional integration, and symbolic compliance patterns reflect these distinctive institutional pressures characterizing developing country healthcare sector sustainability reporting contexts.

The research further demonstrates that the fragmented state of SDG integration in Indonesian healthcare sustainability reporting reflects not merely organizational incompetence or unwillingness but rather rational institutional responses to ambiguous regulatory frameworks, limited sustainability implementation guidance, resource constraints, and organizational prioritization of core health service delivery functions. Advancing authentic healthcare sector SDG integration requires not simply intensifying reporting mandates but rather implementing a comprehensive systemic intervention architecture encompassing regulatory clarification, sector-specific implementation guidance, capacity development initiatives, and cultural transformation within healthcare leadership regarding the strategic importance of sustainability alongside health service delivery and financial performance. The magnitude of institutional change required to achieve authentic healthcare sector SDG integration exceeds the scope of reporting mandate amplification alone and demands coordinated action among government regulatory authorities, healthcare professional associations, academic institutions, and international development organizations.

## 4. CONCLUSION

This research concludes that SDG integration in Indonesia's healthcare sustainability reporting remains partial, symbolic, and legitimacy-oriented rather than reflecting authentic organizational transformation. The empirical analysis of 45 sustainability reports from 15 healthcare organizations across 2021-2023 revealed that healthcare institutions predominantly emphasize SDG 3 (45 percent of coded references), SDG 8 (22 percent), and SDG 12 (15 percent) while systematically marginalizing climate action and environmental sustainability (SDG 13 accounting for merely 2 percent). The Triple Bottom Line framework reveals that People and Profit dimensions dominate disclosure practices, whereas the Planet dimension receives minimal attention, indicating fundamental violations of TBL integrative principles. State-owned hospitals seek legitimacy through social contribution narratives emphasizing employee welfare and community engagement, while private institutions prioritize profit-focused disclosures emphasizing innovation and financial resilience. Both organizational types demonstrate weak cross-dimensional linkages and the absence of quantifiable performance indicators, suggesting that sustainability reporting serves primarily as a strategic communication tool rather than a mechanism for driving substantive operational change. The study extends prior research by proposing the Health SDGs Integration Matrix as an evaluative framework enabling assessment of SDG alignment

quality in healthcare institutional reporting and adaptation as a policy instrument for regulatory authorities. Theoretically, findings reinforce Legitimacy Theory and Stakeholder Theory in explaining sustainability reporting behavior in developing country healthcare sectors, demonstrating how institutional ownership status shapes disclosure patterns and legitimacy strategies.

Research limitations include reliance on qualitative content analysis of publicly available reports without measurement of actual sustainability performance outcomes or inclusion of organizational stakeholder perceptions. The sample comprises 15 organizations representing the larger segment of the Indonesian healthcare market, but may not capture the complete institutional landscape. Future research should employ quantitative sustainability performance metrics to complement disclosure analysis and conduct cross-country comparisons within Southeast Asian healthcare systems to assess institutional similarities and regional variations. Practical implications indicate that achieving authentic SDG integration requires comprehensive systemic intervention encompassing regulatory clarification, sector-specific implementation guidance, institutional capacity development, and organizational cultural transformation. Healthcare authorities, including Indonesia's Ministry of Health and OJK, should develop healthcare-specific SDG implementation frameworks and indicators to replace current ambiguous regulatory guidance. Healthcare organizations must prioritize sustainability as a strategic imperative equivalent to health service delivery and financial performance, integrating environmental objectives into operational and capital planning processes. Coordinated action among government regulatory authorities, healthcare professional associations, academic institutions, and international development organizations remains essential for advancing healthcare sector sustainability in developing country contexts.

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