Sustainability Reporting Reliability: An Industry Worker's Perspective In Indonesia

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ABSTRACT

A sustainability report is a form that reflects a company's responsibility for its operational activities related to the environment and natural surroundings. However, in reality, sustainability reporting (SR) from corporate social responsibility (CSR) activities are often different between carrying out CSR practices and publishing sustainability reports. In the upstream oil and gas industry, almost all of the company's activities are in direct contact with social and environmental impacts. This study tries to find facts more clearly, information related to CSR practices based on industry workers' perspectives who experience firsthand the overall activities of the upstream oil and gas industry. The interview showed that almost all of the informants did not understand the nature of CSR and the environmental impact related to the oil and gas industry activities. The informants only realized that all their activities were based on the standards and qualifications of their work.

I.   INTRODUCTION

Sustainability reports have become an instrument of increasing dialogue and public attention. Management usually uses corporate social responsibility (CSR) reporting to disclose the company's sustainability performance (Utami, 2015). This increasing proves that more companies are considering ecological and social facts in their reporting obligations in recent years in addition to annual reports, which mostly only contain monetary figures (Folkens and Schneider, 2019). In addition, companies that make sustainability reports independently can provide benefits related to wider sustainability disclosures with a high level of application (Orazalin and Mahmood, 2018). The company publishes a sustainability report that presents its efforts and achievements in meeting the goals and targets of sustainability (Te Liew et al., 2014). The sustainability report aims to measure and disclose all activities carried out by the entity related to efforts to preserve the social environment and the entity's efforts to become accountable to all stakeholders. This sustainability report is an important tool used to provide financial information and describe a company's performance that can be used as a means of making decisions from both internal and external parties (GRI, 2016). Sustainability reporting provides many benefits, including increasing the company's good name, brand, customer, and loyalty, increasing company transparency, accountability, and credibility (King et al., 2015).

In practice in the upstream oil and gas industry, it is the responsibility of companies engaged in this industry to face significant environmental and social challenges ranging from pollution to public relations problems. It must comply with the requirements of different national, international, and industry institutional frameworks and standards. Companies respond to these challenges by developing corporate social responsibility practices (Raufflet et al., 2014). In addition, the uniqueness of CSR with oil and gas companies is that oil and gas companies experience the greatest pressure and constant demands from society for corporate social responsibility from these industries (Kirat, 2015). The oil and gas sector has a significant impact on sustainable development. Most of the environmental disclosures of sustainability reports on Oil and Gas companies are only declarative and positive. These reports do not provide detailed information on the quantification of targets and results, actual achievements, and employee participation rates (Dong and Burritt, 2010). The influence of certain cultural and socioeconomic environments on sustainability reporting is given only limited consideration (Fifka and Drabble, 2012). In addition, many SR reporting practices are found that are not following the conditions of the community where the mining industry process is carried out (Cash, 2012; Gardner et al., 2012; Tuulentie, 2019), such as the ExxonMobil case in Lhokseumawe (Aceh) which was involved in human rights violations (ICTJ, 2001).

This condition happens because several bias factors in CSR practices and SR reporting, where companies do not fully understand and implement the CSR concept, tend to be formalities to get a positive image in the community's eyes. The company carries out CSR practices in general activities. It does not focus on the community's needs because it is only based on its interests and is often unsustainable (Suharto, 2010). This study aims to see the reliability of CSR based on the perspective of upstream oil and gas industry workers, who work and know the entire process flow of the upstream oil and gas industry.

II.   LITERATURE REVIEW

The upstream oil and gas business flow processes are related to each other. Generally, there are seven main activity flows. It starts from decisions to extract, awards of contracts and licenses, exploration, development and installation, production, revenue collection, and abandonment and site restoration. (Ibrahim and Robey, 2020). Each process flow of the upstream oil and gas industry has links with several parties, including the government from the Ministry of Energy and Mineral Resources, the oil and gas regulator appointed by the government, Special Task Force For Upstream Oil and Gas Business Activities Republic of Indonesia (SKK Oil and Gas), and several other agencies, including in terms of procurement of goods and services involving vendors originating from various private companies or business entities owned by the regional government or government officials.

Concerning sustainability reports, upstream oil and gas industry companies often have conflicts of interest with the various parties mentioned above because the upstream oil and gas industry has a significant impact on sustainable development. Due to these activities that cause high risks, companies must continuously reduce their adverse impacts significantly on the environment and people (Elhuni and Ahmad, 2017). Most companies in Indonesia have weaknesses in understanding corporate social and environmental disclosures (Djajadikerta and Trireksani, 2012), so it cannot provide quality social and environmental information (Anifowose et al., 2016; Frank et al., 2016). The company's CSR implementation agenda rarely discusses governance failures caused by the corporate action itself (Frynas, 2010). In this condition, companies tend to have a weak commitment to integrate social and environmental sustainability, which is part of the failure in terms of being unfocused and disoriented (Yusuf et al., 2013; Marnewick, 2017).

In addition, various research results show that most of the operating activities of upstream oil and gas companies experience conflict with the surrounding community to avoid laws and regulations (Hassan and Kouhy, 2015; Henry et al., 2016). The company carries out CSR actions and SR reporting as an action to save the company's name from its image as a company that causes environmental damage from its operational activities (Tang-Lee, 2016). There are many actions and interventions in interest that limit the implementation of sustainability (Inkpen et al., 2018; Lamorgese et al., 2015). such as the actions of companies that often regard CSR as an obstacle to achieving maximum profit for the company (Ngai et al., 2018).

This research refers to two theoretical propositions as guidelines in data collection and analysis from Yin (2011).

1. First, the implementation of CSR in upstream oil and gas has a high risk of violations and irregularities.
2. Upstream oil and gas industry Sustainability Reporting is inconsistent with CSR practices.

III.   METHODOLOGY

As with other qualitative research methods, researchers explore, understand, and present participants' perspectives by approaching them and exploring what they experience (Creswell and Poth, 2016). The researcher conducted interviews with informants in 2020

during Pandemic Covid-19. The researcher interviews the informants with semi-structured interviews with face-to-face methods online, using the media zoom or google meet, to maintain, follow and comply with the Pandemic Covid 19 protocol. The participants were interviewed intensely to obtain interview results under the research objectives, and the snowball sampling method was used to obtain references from other relevant participants. The researcher starts the question by presenting data descriptions from the phenomenon and literature review. There is almost no difference between a normal offline interview process and an online interview during a pandemic. The interviews during a pandemic have flexibility in time without meeting face-to-face. The researcher and informants can be in their respective residences. The researcher then analyzed the interview by analyzing the full text of the interview and taking several important notes from the part of the manuscript by listening and reviewing the recordings. Then the important notes were processed into meaning units to understand the various editorial results of the interviews obtained from the informants. Next, the researcher collects, copies, and analyzes the data thematically to form patterns and create themes to answer research questions.

The informants who became resource persons in this study were part of the business processes of the upstream oil and gas industry in Indonesia, which included the processes of supporting activities and primary activities. All of the informants already have experience in the upstream oil and gas industry for more than ten years. Some work for one upstream oil and gas company for a long time, and some work for many upstream oil and gas industry companies. Briefly, the profiles of the informants are as follows.

All informants have different work departments, but all upstream oil and gas activities have a close relationship with environmental impacts, including the informant's department, who participated in this interview. The research instruments used by the researchers in this study were the Researcher Self, Voice Recorder using a laptop with zoom media, Informants as workers in the upstream oil and gas industry in the Primary Activity and Supporting Activity sections, Voice Typing Tools google doc, to convert voice recordings into text making it easier for researchers to analyze text, and DocTools Extract Data version 1.5 to carry out the codification process, formulating meaning and themes.

Table 1
Informants Profile

No	M/F	Qualification	Activity Type
1.	Female	Finance & Business Support	Supporting
2.	Male	Exploratory Drilling	Primary
3.	Male	Engineering Procurement Construction (EPC)	Primary
4.	Female	General Administration	Supporting
5.	Female	Health Safety and Environment (HSE)	Supporting

IV.   RESULT AND DISCUSSION

In developing a semi-structured interview, the researcher asked questions according to the conditions and circumstances that the informant felt comfortable when being interviewed. Several questions during the interview were delivered in an unordered manner. Researchers carry out this stage to get more in-depth information from informants. After analyzing the interview script into several important statements and

meanings, the overall unity of meaning resulted in several themes, including theme 1: Application of qualifications and standard, theme 2: the ambiguity of responsibility, theme 3: management disinformation, theme 4: procedural non-conformance, theme 5: negotiation and intervention, theme 6: environmental conflict.

Overall, the researchers found that the informants as upstream oil and gas industry workers lacked understanding and application of qualifications for activities and jobs under the concept of sustainability and their relation to activities in the upstream oil and gas process. For example, informants have different knowledge of the impact of upstream oil and gas work activities on the environment, related to theme one about applying qualifications and standards. This condition causes ambiguity of responsibilities in CSR implementation, as in theme 2, the informants also experienced changes in the scope of work without confirmation as related to theme 3 regarding Management Disinformation, so that not a few in the practice of implementation there were inconsistencies in procedures as in theme 4 Procedural Non-conformance.

A.   Theme 1 Application of Qualification and Standard

Under sustainability, applying qualifications and standards for upstream oil and gas work activities has different views among upstream oil and gas industry workers. Some responded as a form of obligation, concern, and community compensation. In contrast, several other informants responded that the most important thing was to fulfill the environmental impact permit. The informant also stated that one of the implementations of sustainability qualifications is the application of work safety standards based on HSE standards. Other informants also expressed work safety standards during the Covid 19. Upstream oil and gas industry workers have variations in defining the application of sustainability activity qualifications according to the circumstances and conditions required. They experience. Among them is the definition of qualifications referred to as moral obligations and care, the relationship between CSR implementation with relevant agencies, and definitions related to goals and practices in the field. As the following interview excerpt:

> "Well, it is just that there is not an independent body, sir, that means it is a standard, a standard that you own self, you declare it yourself."

Some of the informants who participated in this interview did not understand the concept of sustainability in CSR as a uniform concept, but only on one side regarding the work activities they experienced.

B.   Theme 2 Ambiguity of Responsibility

Upstream oil and gas operational activities are very close to the risk of environmental damage such as drilling and exploration, which causes the upstream oil and gas industry to ensure that the results obtained will significantly impact overall income. This condition creates a perception among informants as upstream oil and gas industry workers that CSR will become the company's responsibility if the company earns sufficient revenue to fund these activities.

But with or without profit, the company has left a trail of environmental damage

from its drilling or exploration process, so it still has to compensate the surrounding community. Specifically, on exploration activities, according to informants, what they do is under the scope of work for which they are responsible. As a result, discussions related to environmental impacts are submitted to third parties and only receive completion reports. The following interview excerpt reflects this situation:

> *"The one who takes care of the forestry permit is an external party, so we only monitor whether the permit has been completed or not. Then, we will execute it, land acquisition, and finally, the report when it is finished."*

In addition, the informant's opinion also stated that the logistics process that is in direct contact with the surrounding community had not become a special concern for the company because CSR is considered not to be the responsibility of the companies involved.

C.   Theme 3 Management Disinformation

The informant responded that the CSR report had not been able to complete actual information that occurred in the field, the consideration of the implementation of activities often only referred to the suitability of the program and cost, so that often there was a change in the policy of the scope of work in the field by management, as can be understood in the following excerpts of interviews with informants:

> "*For example, sometimes the material does not come according to what is built. For example, what is the name like? It is like when we go to a house, we need to make the foundation first, even if the bricks are brought in first, we have to prepare the iron for the foundation first, sir, so it looks really messy, so the management is like that."*

One of the examples above is an event that can cause the work process to be disrupted in terms of location, time, and efficiency. In addition, the location side disrupts the surrounding community due to implementation, as following interview excerpt:

> *"Onshore locations are usually very close, sir. In my experience, it is like at the airport, right, because it is a pipeline, yes, you must pass the village route too, sir, this route is also the community route, yes, sir, through the community."*

Another case is the issue of land acquisition. Again, the company uses the services of a third party without direct involvement so that it results in information in the field that is often not under management policies as well as policies related to standards for implementing work safety and, in some cases of violations of health protocols in the workplace when Covid 19 occurs.

D.   Theme 4 Procedural Non-conformance

Non-compliance with procedures in upstream oil and gas activities can cover almost all

parts of the work in external and internal relations. Externally there are deviations from Cost activities out of control, such as solving problems with the authorities. There is often friction with the local community or government in CSR implementation, which is normal or incidental. The licensing process must be carried out outside the proper procedures, such as unofficial payments directly related to Project Management.

> *"Regarding drilling, there is a budget called formalities, related to local, regional affairs. We have budgeted payments to the agency, but it cannot be avoided out of budget. For example, a* rig *will come into location. Suddenly it is hit by a power pole so that one village goes out of light, we do not want to pay it against our will, beyond anticipation and must be completed, and finally, some costs are not official."*

The licensing process is often done in writing to community leaders such as village heads. Some workers did not comply with the internal procedure discrepancy related to work safety equipment. These things can cause much work to be carried out, leading to potential violations.

E.   Theme 5 Negotiation and Intervention

Negotiations are often a forced path in achieving a goal, and some CSR implementations must be passed through negotiations with the local government, as excerpted from interviews with the following informants:

> *"In implementing CSR in the field, there must be good coordination with the local government and the apparatus, so that the implementation is smoother and more run well. Sometimes there is a tip (facilitation money) because they have to do a survey, for example, we repair some streets, we have a proposal for a few kilometers, the local government and the apparatus do a survey, we give a tip for the survey."*

In addition, due to the impact of damage caused by the company's activities on the environment. The company must take various approaches to local, regional authorities in terms of the use and acquisition of areas, including licensing for the use of areas related to the customs and culture of the surrounding community, which often results in an agreement without regulations, as quoted from the following informants:

> *"Like a local permit, a permit for the use of a place, for example, we need a new area, so we have to get a permit first. In that area, there is a village head. If we are in Papua, we must know that Papua is still synonymous with science close to traditional customs. Hence, the regional head or village head seems to want to tell us there is an area that is not allowed to be touched or a tree that is forbidden to cut. So if we want to cut down a tree, we also have to get permission from the local head."*

This condition happened because the area liberation completely used the services of a third party, and the conflict that occurred was unknown to the technical section of

the fieldwork. Management carried out several solutions to this problem by direct intervention to the parties concerned. Besides that, management also should resolve work problems outside the provisions.

F.   Theme 6 Environmental Conflict

Company activities that pollute the environment directly disturb the community around the area, as stated by the following informant:

> *"Things that cannot be avoided. So in this case, the company is violating the environment, on the one hand, it can happen, it is called drilling, we have prepared everything in such a way that suddenly there is a waste."*

The informant stated that the company's attitude was to ignore environmental problems as long as there was no action from the surrounding community. Some examples of these pollution cases include industrial waste, leakage of emissions from burning fuel as a driving force for the manufacture of used materials that have a high risk and endanger the safety of the surrounding community, as well as air pollution due to blasting activities carried out in work activities as well as several other pollutions.

> *"So far, if we are allowed to carry out exploration, the process has been completed, and it means that there are no problems because there has never been any action. It means that all processes have been carried out properly."*

This action can often lead to problems and conflicts with the surrounding community. Very little involvement of local communities in the project is at the staff level, mostly only as a compliment to lead to gaps that trigger conflict.

G.   Discussion of Interview Results

Based on the interviews above, the researchers can describe what the informants experienced related to upstream oil and gas industry companies' sustainability practices. The above themes result from several formulations of meaning after the text transcription process from verbal scripts. The manuscript in a text transcript comes from informants' expressions. The following is a visualization of the six themes in the form of graphic visualization.

1.   Ambiguity of Responsibility

Although the findings experienced by informants are in different definitions, the conclusion from this definition also refers to the fraud theory proposed by Cressey (1953) in terms of the desire to commit fraud. The perpetrator's lack of feelings and indifference to justify the mistakes that arise from his mistakes (Dellaportas, 2014). In this study, the ambiguity of responsibility is unclear whether the CSR implementation is a voluntary act or an obligation. This condition is in line with previous research, and there are significant differences among oil and gas companies in defining environmental responsibility and transparency (Shvarts et al., 2016). Since companies will carry out CSR, the availability

of sufficient funds follows it, or if there is negligence in operating activities that disrupt the environment and society, providing funds as a form of compensation. In addition, the company's perception is that forest land clearing activities damage the original state of the forest around the oil and gas exploration work area because the area or island is considered uninhabited. This perspective indicates that the objectives of governance practices and the triple bottom line concept applied by upstream oil and gas companies with the environmental impacts that occur are inappropriate (De Roeck and Delobbe, 2012). All this shows weak commitment to companies in integrating related social and environmental sustainability, which is a failure due to unclear CSR responsibilities (Marnewick, 2017).

2.   Management Disinformation

This perspective shows the discrepancies that occur in the company's internal. Some facts related to this disinformation exist in the realization of field practice with policies from management regarding work instructions in the field. The informants agree that these information discrepancies often happen and are close to normal and reasonable conditions as the definition of rationalization in fraud theory (Cressey, 1953). The informants understand that related to the policies taken by management which are obstacles for them. It is beyond their authority and responsibility. Although confirmation of awareness of the recognition of potential violations into ambiguity in the definition of social and environmental responsibility, this information obstacle is part of the company's internal problems. It also impacts the environment and local communities, such as policies related to area acquisition that only monitors and use third-party services, causing practices that occur with external parties to the company not known by its management. This condition causes the company never to know and never discuss one of the governance failures that stem from the company's actions (Frynas, 2010).

Figure 1
Visualization of Interview Results
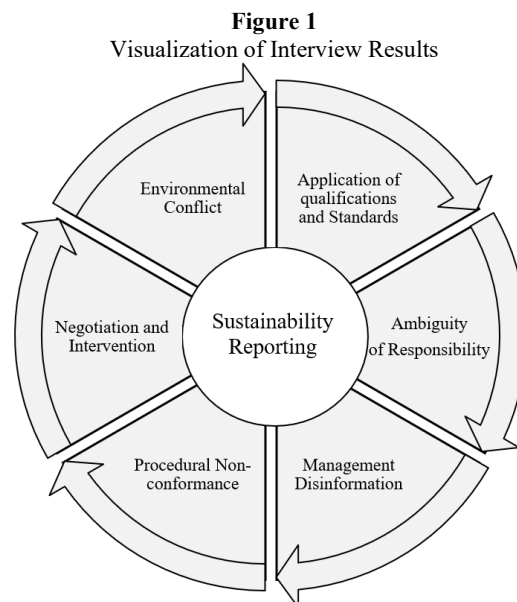
3.   Procedure Non-conformance

The theory of fraud causes that a procedure that is not transparent will lead to potential fraud (Cressey, 1953). The findings in this study have several meanings, including related to the procurement process that is not under the initial agreement, the existence of payments to certain groups that are not official. As well as the implementation of safety and environmental activities that are not under standards, the Ecofeminist touch can improve problematic frameworks, such as non-conforming procedures that often hinder the formation of relationships beyond humans and nature (Adams and Gruen, 2014). This finding confirms the results of previous research that most companies listed in Indonesia have weaknesses in understanding and implementing quality social and environmental disclosures (Djajadikerta and Trireksani, 2012; Anifowose et al., 2016). Many upstream oil and gas companies that disclose environmental impact analysis obligations that are not under sustainability standards (George et al., 2016; Dura et al., 2017).

4.   Negotiation and Intervention

Based on the experience of informants involved in upstream oil and gas activities, they have different authority specifications and similarities in terms of connection with environmental impacts because almost all upstream oil and gas activities are related to environmental impacts. One of them is in CSR implementation, and management often negotiates with local governments and local officials regarding allocating funds, surveys, and justifies various budgets. This act is very close to the concept of opportunity in the fraud theory (Cressey, 1953). Many actions and interventions have a limiting interest in implementing sustainability (Inkpen and Ramaswamy, 2018). Management approach to the local authorities in terms of the use and acquisition of territory often results in an agreement on implementing the process without clear rules. The intervention of the interests of various parties has made the practice of sustainability inapplicable. The company implements the practice of sustainability based on the interest to achieve certain goals. The use of the area with negotiations impacts the environment. This action also proves that the implementation of sustainability which consists of processes, procedures, and controls, can only be applied at certain times so that the implementation of sustainability becomes inconsistent. (Tuulentie, 2019).

5.   Environmental Conflict

The overall results show that environmental conflict factors are the most often experienced by informants who are the subjects of this study. Almost all of the interviews from all informants reveal this environmental conflict factor. There are two kinds of environmental conflicts in this study. First, conflicts are related to the environmental problem between companies and surrounding communities. This conflict is related to company activities that disrupt the community and pollute the environment. Second, conflicts related to equality and justice to local communities around the operating area regarding involvement and revenue. All of these things can confirm previous research, which revealed cases of land grabbing in the area. All of these things can confirm the results of previous research, which revealed that there were cases of land grabbing in the oil and gas area of the Cepu block, which involved local elites. (Bachriadi and Suryana,

2016), Companies should consider ethical decisions in their activities, both legally and morally accepted by the wider community (Selart and Johansen, 2011). However, even though the exploration process activities are still ongoing, the local community enjoys a very minimal portion of their involvement. This condition is consistent with previous research, which states that income from oil and gas leases and royalties has enriched the local community. However, on the other hand, these people have been deceived in hundreds of ways. Million dollars in elaborate royalty schemes (Ruddell, 2017). Overall this fact is a denial of the theory of ecofeminism of community groups by industrial companies can refer to the theory of fraud committed by a group of individuals who realize that they are doing illegal acts, but they try to reason (Cressey, 1953).

H.   Interpretation under Fraud Theory

Deviations from CSR practices and SR reporting indicate deviations in the definition of fraud in fraud theory (Cressey, 1953). Someone commits fraud when they cannot solve financial problems together. When he can solve problems discreetly using the position under his control, he must change his mindset from the initial concept of being a person who is believed to only hold assets to the idea of being a trusted asset user. These people realize that this action is illegal, but they try to reason (Cressey, 1953). The context in this study refers to the efforts of individuals or groups of people in upstream oil and gas companies to deviate from CSR practices. Cressey (1953), in his research, states that there are two criteria for classifying a person as a perpetrator of an embezzlement crime. First, the person must have a good position of trust. Second, the person must violate that trust by committing a crime. These things clarify the concept of the fraud triangle, which consists of three parts, pressure, opportunity, rationalization of thinking to commit a crime. The upstream oil and gas industry has the most significant risk of corruption and violations (Ibrahim and Robey, 2020), including CSR practices. The pressure to become a fraud perpetrator usually arises when someone experiences stress due to unexpected financial problems and cannot talk about it with others.

The inability to communicate these economic tensions motivates to break the law to solve problems (Dellaportas, 2014). Opportunity is also part of the fraud triangle to commit a crime. Opportunities to commit fraud to arise when a person can hold the trust and violate that trust for financial distress reasons (Cressey, 1953). Only those with opportunities are logically likely to commit white-collar crimes (Schuchter and Levi, 2015). The next development of the Fraud Triangle Theory is the Fraud Diamond theory proposed by Wolfe and Hermanson (Dellaportas, 2014). The next development of the Fraud Triangle Theory is the Fraud Diamond theory proposed by Wolfe and Hermanson (2004) that there is an improvement in the Fraud Triangle dimension to improve fraud prevention and detection by considering the fourth element, namely ability. In addition to discussing pressure, opportunity, and rationalization, this theory also considers aspects of individual abilities that have a major role in explaining whether fraud can occur. Because according to the fraud diamond theory, no fraud can occur without the ability to find weaknesses in the control system that commits and hides fraudulent acts. The context in this research is that based on the fraudulent actions that occurred in the upstream oil and gas CSR case, it was carried out by people who have high knowledge and abilities. A person's position or function within a company can give him the ability to create or exploit fraudulent opportunities that are not available to others. (Ruankaew, 2016).

I.   Interpretation under Ecofeminism Theory

The term Ecofeminism was first used by Francoise D' Eaubonne. Many protests and activities against environmental destruction triggered repeated ecological disasters. Ecofeminist theory emphasizes a feminist perspective on green politics that calls for an egalitarian and collaborative society in which no one group is dominant (Merchant, 2012). Ecofeminism generally pays attention to the complex interrelationship between environmental degradation and women's subordination. Ecofeminism applies an ethic of caring to realize social justice ecologically. The role played by women in the movement for the environment is the beginning of the next ecofeminism. The beginnings of ecofeminism were not with feminists but with women of various racial and class backgrounds who made connections between issues of gender, race, class, and the environment. This ideal runs upright through an idea that groups on the margins should join in on the discussion among activists and theorists. At the beginning of the environmental and women's movement, issues of various races and classes were often separated (Mann, 2011).

Ecofeminism is the development of a concept of feminist branch theory that looks at the state of the environment. The relationship between women and the earth makes it the basis for its analysis and practice. This concept is based on the fact that ecofeminist thinkers use the concept of gender to analyze the relationship between humans and nature (MacGregor, 2011). Ecofeminism adherents agree that the focus of environmental discourse and women is not on the closeness between women and nature as a better model than male culture and the environment as implied in the basic meaning of feminism itself. However, the development of these meanings emphasizes more on traditions and values of women who are considered to have more value. An environmental model that adopts feminist values will be better for the environmental system as a whole. Because based on several studies, it is stated that women generally prefer tenderness, cohesiveness, and emotional relationships. Thus, the state of nature and the environment will be maintained and maintained, no one dominates or destroys for the sake of a power interest (Arivia and Boangmanalu, 2015).

Therefore, feminist and ecofeminist analysis is so important to environmental philosophy because ecofeminists can fix certain problematic frameworks that often hinder our ability to reshape our relationship with more than just the human world (Adams and Gruen, 2014). It is very closely related to the upstream oil and gas industry, where almost all of its activities are related to environmental impacts. A touch of ecofeminism in the implementation of activities can consider CSR practices and SR reporting so that natural and environmental conditions do not become the domination of power that motivates damage and environmental crises. Fundamental and radical changes in the perspective and behavior of humans towards nature can overcome the environmental crisis (Naess, 1973) by considering ethical decisions against the broader community that can accept both legally and morally (Selart and Johansen, 2011). This decision is an expression of environmental ethics. Environmental ethics can be seen as a spiritual foundation and religiosity of a culture closely related to the surrounding environment and is needed concerning ecological integrity (Hudha and Rahardjanto, 2018). Environmental ethics is a balance value in human life with interaction and interdependence on the environment, consisting of abiotic, biotic, and cultural aspects (Marfai, 2019). Various reasons for an action taken by upstream oil and gas industry

workers that are not under the concept of environmental ethics are intolerable in the name of ethics.

Environmental ethics discusses how the actions of an individual towards the surrounding environment as environmental moral principles that become directions or directions for practical human behavior to realize environmental morals. The existence of environmental ethics balances rights with human obligations to the environment and limits behavior so that it remains within the limits of environmental interests (Hudha and Rahardjanto, 2018). The number of cases of pollution that cause damage to the sea, forest, air, water, and land, stems from the attitudes and behavior of humans who do not understand environmental ethics and do not care and only care about themselves (Ratnawati and Keraf, 2014). Most of the damage is because of a group, individual, companies who ignore their concern for the environment to profit. According to Ross and Ross (2002), human life faces various moral obligations together and in the same situation. Therefore, efforts are needed to find the greatest obligations known as prima facie obligations, namely obligations that must always be carried out unless they conflict with other obligations of the same or greater magnitude. The ethical theory of the earth mentions the obligation to respect the earth and its contents. It is not used only according to lust. Humans must manage their life goals to be in line with other creatures. All actions will be considered right if they are based on protecting and maintaining the integrity and stability of all aspects of life (Light and Rolston, 2002).

V.   CONCLUSION

This study highlights the consequences of the lack of reliability of CSR practices in the upstream oil and gas industry's business process flow and activities. Global upstream oil and gas companies in Indonesia should have ideal commitment and control in implementing corporate social responsibility and sustainability reporting. This activity is under upstream oil and gas industry companies that report sustainability activities with sustainability reporting. The main findings of this study reveal that CSR commitment which is the main value of upstream oil and gas companies, does not touch all technical layers that are directly related to the environment. Most of the informants' answers stated that they did not know about the CSR specifications that they must do, as long as their work was under the standards the company wanted. However, the facts are still many environmental conflicts caused by internal company problems such as disinformation in procurement management, which causes ambiguity in environmental responsibilities and intervention and negotiation for the benefit of certain parties in carrying out a job.

All of the above problems lead to unreliable sustainability reports. As long as the company runs the sustainability concept based on particular interests or regulations, it will be difficult for the company to achieve the actual sustainability goals, understanding and applying the concept of ecofeminism in CSR practices will be able to reduce fraud practices that often occur in CSR, because ecofeminism runs on a moral heart for the benefit of fellow human beings and nature.

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