

Implementation of Global Sustainability Management in Micro Small Medium Enterprises of Undergraduate Students in an Entrepreneurship Major

Santika Syaravina

Entrepreneurship Department, BINUS Business School Undergraduate Program
Bina Nusantara University,
Jakarta, Indonesia 11480
santika.syaravina@binus.edu

Erma Lusia

Tourism Department, Faculty of Economics and Communication
Bina Nusantara University,
Jakarta, Indonesia 11480
ermalusia@binus.edu

Mulyani

Entrepreneurship Department, BINUS Business School Undergraduate Program
Bina Nusantara University,
Jakarta, Indonesia 11480
Mulyani001@binus.ac.id

Abstract

Sustainability principle in business process and all aspects of business is becoming more crucial due to increasing social and environmental problems. The implementation of the Sustainability principle can influence the business prospect to become sustainable. The benefits of applying sustainability into core business are improving compliance with the law, improving company relationships with stakeholders, increasing brand reputation, and improving innovation. There are many ways in applying sustainability into the core business, one of them is by generating sustainability reports. An international standard for sustainability reporting in business is GRI Standard. The GRI Standard provides a systematic approach for the companies to report their performance on sustainability's social, environmental, and economic dimensions. This research aims to analyze GRI standard implementation in entrepreneurship students' new Micro Small and Medium enterprises (MSMEs) in Bandung, Indonesia. This study uses a qualitative analysis method to analyze 30 students' business reports from 6 to 12 months. The data analysis shows that the implementation of GRI is on a minimum scale. We concluded that some entrepreneurial firms are concerned with environmental sustainability. However, the business process assessment shows that most of the business still uses a traditional business perspective that has not yet involved sustainability considerations. The research is essential to give a new view of implementing GRI standards in new business or entrepreneurial firms in West Java that have never been made before.

Keywords

Sustainability, Entrepreneurship, Gen Z, Entrepreneurship Students, Global Reporting Initiative

1. Introduction

Micro, small and medium-sized businesses are becoming increasingly vital for the formation and growth of a contemporary, dynamic, and knowledge-based economy. This is due to their ability to foster entrepreneurship and entrepreneurial skills, as well as their flexibility and ability to quickly adapt to ever-changing conditions (Maulina & Fordian, 2018).

Small and Medium Enterprise (SMEs) contributes 60,51% of Indonesia's Gross Domestic Product (GDP) in Indonesia. It also absorbs 96,92% of the Indonesian workforce. A whopping 109,8 million people working in micro-enterprises, 5,93 million people working in small enterprises, and 3,79 million people working in medium enterprises (Jayani & Bayu, 2021). In 2010 there are 52,8 million SMEs in Indonesia, the number of SMEs rise 21,5% to 64,2 million in 2018. (Jayani & Fitra, 2020).

In the past, society coped with climate change, human rights abuses, industrial toxins, air and water pollution with legislative law. However, since the 1990s, the business communities have been proactively participating in sustainability practices (Maheswari, Nandagopal, Kavitha, 2018). Recently, more entrepreneurs are jumping on the bandwagon alongside customers to directly or indirectly address the problem of sustainable development (Gomis, Taulat, Bonillo, 2017). More businesses are aware that businesses have to create wealth without harming the environment at the same time also giving back to society (Maheswari, Nandagopal, Kavitha, 2018).

In large enterprises, sustainability research has been progressive by developing new models that adapt sustainability principles in the core businesses. (Maheswari, Nandagopal, Kavitha, 2018). Models on how the enterprise is conducted and operated is an essential factor to reach more sustainable solutions not only on the industry level but also for the society (Barquet et al. 2016). Sustainability reporting is considered the most applicable and reliable tool for disclosing financial and non-financial information to stakeholders and a means for strengthening enterprise credibility (D'Andrea 2017). The Global Reporting Initiative (GRI) is the common standard to implement and develop sustainability reporting (D'Andrea 2017). GRI reporting framework is the most popular among voluntary reporting frameworks throughout the world (Neetu Dhayal 2014).

Sustainability reporting in large enterprises has been vastly researched and documented, except in micro small medium enterprises (Maheswari, Nandagopal, Kavitha, 2018). In Indonesia, there are hardly any discussions and research about how SMEs apply and report their sustainability practices. Therefore, this research aims to analyze the implementation of GRI of micro small medium enterprises with the sample of undergraduate students in an entrepreneurship major.

1.1 Objectives

This research aims to explore the impact of undergraduate students' micro small medium enterprises on sustainability. In determining what kind of impact to analyze, the writer adopts the Global Reporting Initiative (GRI) Standards as guidance. It provides standardized topics to report the repercussions on the sustainability of the economy, environment, and society.

2. Literature Review

Global Reporting Initiatives (GRI) is an independent, multinational organization that assists corporations and other organizations to take responsibility for their impacts by offering a global common language in which to communicate those impacts. The majority of companies used the GRI standard as a tool to report their sustainability performance and provide information to various global stakeholders, from the general public to investors. GRI designed standardized reporting in three major topics in an organization's impact on the economy (GRI 200), environment (GRI 300), and social (GRI 400).

Multinational companies report their impacts with GRI as an act to provide transparent information about the risk and opportunities they face to build trust with the stakeholder. Through GRI reports, companies provide a tangible and credible demonstration of their level of sustainability.

In reporting the economic impact of an organization, GRI encourages disclosing the impact on the general economy, worker financial welfare, access to technology or skill, inclusion in procurement, anti-corruption awareness, anti-competitive behavior awareness, and their tax contribution on sustainability development. There are also standards in reporting the environmental impact of the organization's practices in sourcing the material, energy & water consumption, managing the negative impact on natural habitat, managing greenhouse gasses production, recycling initiatives, its track record of compliance with environment-related rules, and managing negative environmental impacts caused by the supply chain. GRI also standardized in reporting the impact on social environmental issues, such as employee benefits, training and education, diversity and equal opportunity, occupational health and safety, child labor, human rights assessment, benefit to communities, and many more.

Here is a more detailed material topic of GRI Standard:

GRI 200: Economic Material Topic

- Economic Performance
 - Report on how an organization distributes its revenue to impact employee wage, community investment, government.
 - Reports or planning to develop financial implications or costs due to climate change (*GRI 201: Economic Performance 2016*)

- Market Presence

Market Presence material topic is about disclosing the number of employees paid following minimum wage regulations, employee gender ratio, and percentage of senior management from the local community (*GRI 202: Market Presence 2016*).

- Indirect Economic Impacts

The organizations' economic impact on high poverty regions in infrastructure investment and commercial or pro-bono services (*GRI 203: Indirect Economic Impact 2016*).

- Procurement Practices

An organization strategies and decisions in selecting suppliers with social criteria, such as local communities, women, SMEs marginalized & under-represented groups) (*GRI 204: Procurement Practices 2016*).

- Anti-corruption

- Risk assessments of the potential for incidents of corruption within and related to the organization.
- Communication and training that carried out by an organization to build internal and external awareness and capacity to combat corruption. (*GRI 205: Anti-corruption 2016*).

- Anti-competitive Behaviour

Disclosure of legal actions brought under national or international laws with the primary goal of regulating anti-competitive, anti-trust, or monopoly practices (*GRI 206: Anti-competitive Behaviour 2016*).

- Tax

Any organizational commitments to sustainable development resulting from the tax approach (*GRI 207: Tax 2019*).

GRI 300: Environmental Material Topic

- Materials

Material kinds, source of material, the proportion of recycled material, percentage of reclaimed material, and packaging materials for each product category are all disclosed by an organization (*GRI 301: Material 2016*).

- Energy

Energy consumption within and outside the organization (renewable/non), Reduction of energy consumption & the energy needed for its product/service (*GRI 302: Energy 2016*).

- Water and Effluents

An organization's effort to reduce water withdrawal, consumption, discharge, and associated impacts using efficiency techniques such as water recycling and reuse, as well as process redesign (*GRI 303: Water and Effluents 2018*).

- Biodiversity

Description of an organizations' strategy to prevent, manage, and mitigate damage to natural habitats resulting from

the organization's activities (*GRI 304: Biodiversity 2016*).

- Emissions
Disclosure of an organization's greenhouse gas emissions (*GRI 305: Emissions 2016*).
- Waste
Report on how an organization recycles, disposes, and incinerates their waste (*GRI 306: Waste 2020*).
- Environmental Compliance
Report on noncompliance with environmental laws and regulations that result in significant fines and non-monetary sanctions (*GRI 307: Environmental Compliance 2016*).
- Supplier Environmental Assessment
The proportion of new suppliers who were screened based on environmental factors (*GRI 308: Supplier Environmental Assessment 2016*).

GRI 400: Social Material Topic

- Employment
Rate of new hire & employee turnover, benefits of healthcare, insurance, retirement, etc, parental leave (*GRI 401: Employment 2016*).
- Labor/Management Relations
Reasonable notice of significant operational changes to employees (*GRI 401: Labor/Management Relations 2016*).
- Occupational Health and Safety
Attention to work-related injuries, occupational health and safety management system cover, rate of work-related ill-health (*GRI 401: Occupational Health and Safety 2018*).
- Training and Education
The average amount of training hours conducted by the organization's employees to upgrade employee skills and continued employability (*GRI 404: Training and Education 2016*).
- Diversity and Equal Opportunity
 - Percentage of individuals in each of the following diversity categories within the organization's governance bodies: gender; productive age, senior age; and minority groups
 - The ratio of women basic salaries and remuneration to men for each employment type and area of operation (*GRI 405: Diversity and Equal Opportunity 2016*)
- Non-discrimination
Report on the total number of incidents of discrimination during the reporting period (*GRI 406: Non-discrimination 2016*).
- Freedom of Association and Collective Bargaining
The report in information about operations and suppliers in which workers' rights to freedom of association or collective bargaining may be violated or jeopardized (*GRI 407: Freedom of Association and Collective Bargaining 2016*).
- Child Labor
Measures taken by the organization in its contribution to the abolition of child labor (*GRI 408: Child Labor 2016*).
- Forced or Compulsory Labor
Measures taken by the organization in its contribution to eliminate all forms of forced labor (*GRI 409: Forced or*

Compulsory Labor 2016).

- Security Practices

Percentage of security staff who have received official training in the organization's human rights policies or specific security procedures (*GRI 410: Security Practices* 2016).

- Rights of Indigenous People

Incidents of violations involve the rights of indigenous people & and organizations' remedy plans (*GRI 411: Rights of Indigenous People* 2016).

- Human Rights Assessment

Training and investments to decrease the potential of human rights abuse (*GRI 412: Human Rights Assessment* 2016)

- Local Communities

Impact on engagement with local communities (social & environmental) & potential negative impact (*GRI 413: Local Communities* 2016)

- Suppliers Social Assessment

The number of new suppliers that were chosen using social criteria. Negative social repercussions of all activities made the supply chain (*GRI 414: Suppliers Social Assessment* 2016)

- Public Policy

The total monetary value of the organization's direct and indirect cash and in-kind political donations (*GRI 415: Public Policy* 2016).

- Customer Health and Safety

The percentage of major product and service categories whose health and safety consequences are being evaluated for improvement (*GRI 416: Customer Health and Safety* 2016).

- Marketing and Labeling

Report on non-compliance incidents involving product and service information, labeling, and communications (*GRI 417: Marketing and Labeling* 2016).

- Customer Privacy

The total number of substantiated complaints received concerning breaches of customer privacy. Total number of identified leaks, thefts, or losses of customer data (*GRI 418: Customer Privacy* 2016).

- Socioeconomic Compliance

Significant penalties and non-monetary consequences for non-compliance with social and economic rules and regulations (*GRI 418: Socioeconomic Compliance* 2016).

3. Methods

The method of investigation of this study is qualitative analysis. The practices of thirty new businesses is investigated with Focus Group Discussion (FGD). The respondents are 30 new micro-small enterprises team currently enrolling in Entrepreneurship major in a private university. The researchers choose new enterprises in various business stages, such as; prototyping stage, the launching stage, and businesses that already generating revenue. These business stages are chosen because it represents the composition of the population in total students in the same Entrepreneurship major.

In the FGD, GRI standards subtopic in economic, environmental, and social aspects are used as a guideline to explore which subtopic the students are most aware of and whether their concerns are reflected in their business process. If the students have implemented practices within fair economic, environmental, and social concerns or not yet.

4. Data Collection

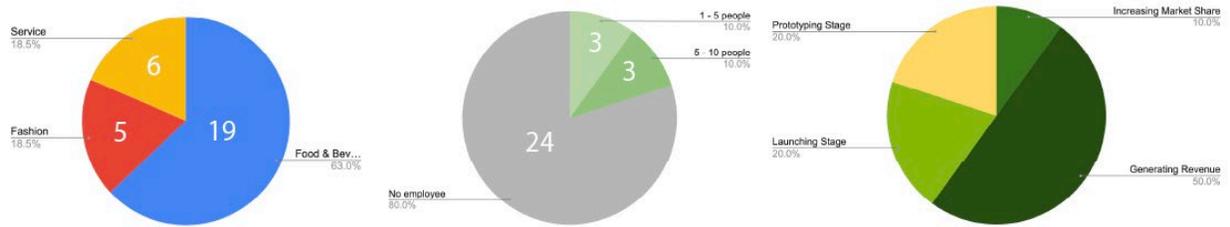


Figure 1. Sample Profile

The sample profile (figure 1) is university-level business founders in the Generation Z age group. The business has been running for six months up to 2 years, operating in West Java, Indonesia. 19 out of 30 are food and beverage businesses, 5 out of 30 are fashion businesses, six others fall into the services category. The majority of the sample has not yet had employees. 6 out of 30 samples has employee up to 10 people. 10% is currently increasing market share with new product/service development, 50% of the businesses have generated constant revenue, 20% have just launched their business within a couple of months, and 20% are still in the prototyping stage.

Table 1 refers to in conducting the FGD, the researcher asks about what are their strategies and activities related to these questions:

Table 1. FGD Questions in Economic Material Topics of GRI

Economic Material Topic	
Material Topic	Question
Economic Performance	Does your business have economic value that impacts your local community?
Market Presence	Do you employ anyone outside your founders? Do you give a wage with UMK (city minimum wage) standard?
Indirect Economic Impact	Do your business invest in infrastructure investment and commercial or pro-bono services in high-poverty regions?
Procurement Practices	Do you select suppliers with social criteria, such as local communities, women, micro-enterprise & under-represented groups?
Anti-corruption	Do your team conducts training to build awareness to fight corruption?
Anti-competitive Behavior	Do you apply practices that aim to avoid anti-competitive and monopolistic practices?
Tax	Do your business already pays taxes for the sake of sustainable development?

Table 2 refers to in conducting the FGD, the researcher asks about what are their strategies and activities related to environmental materials topic as part of these questions:

Table 2. FGD Questions in Environmental Material Topics of GRI

Environmental Material Topic	
Material Topic	Questions
Material	Do your business choose materials that can be recycled?
Energy	Does your team make effort to save energy (electricity, gasoline, etc)?
Water and Effluents	Does your team make effort to save water?
Biodiversity	What are your efforts to prevent your waste from polluting the environment?
Emissions	Are you aware of how much greenhouse emission your business process excretes?

Waste	Do you have efforts to recycle your waste?
Environmental Compliance	Does your business ever get sanctions for non-compliance with environmental laws?
Supplier Environmental Assessment	Do you choose the supplier that provides eco-friendly materials?

Table 3 refers to in conducting the FGD, the researcher asks about what are their strategies and activities related to Social materials topic as part of these questions:

Table 3. FGD Questions in Social Material Topics of GRI

Social Material Topic	
Material Topics	Questions
Employment	In giving benefits to the employee, do you provide healthcare, insurance, retirement, or parental leave?
Labor/Management Relations	In handling employees, do you provide reasonable notice of significant operational changes to employees?
Occupational Health and Safety	How does your team ensure health safety in your workplace?
Training and Education	Do you provide training services to your employees?
Diversity and Equal Opportunity	In recruiting employees, do you recruit employees from minorities or over 50 years old?
Non-discrimination	Do you ever received complaints from external parties regarding gender/racial/religious discriminatory behavior carried out by my business?
Freedom of Association and Collective Bargaining	Do you allow you employee negotiate on welfare/workload/safety matters?
Child Labor	Do your business plays an active role in eliminating child labor practices in every part of your supply chain?
Forced or Compulsory Labor	Do your business plays an active role in eliminating forced labor practices in every part of your supply chain?
Security Practices	Do your security personnel have been trained to pay attention to human rights?
Rights of Indigenous People	Are there ever incidents of violations involving the rights of indigenous peoples in your business practices?
Human Rights Assessment	Do you conduct assessments regarding potential human rights violations (both to workers and supply chain partners)?
Local Communities	Are you aware of any positive or negative impact on the local communities where your business operates?
Suppliers Social Assessment	Do you choose suppliers based on social criteria (coming from a disadvantaged family, small business size, coming from a marginalized environment)?
Public Policy	Do your business contributes financially to the decision-makers in government.
Customer Health and Safety	As a business owner, do you assess the health and safety impacts of your products/services?
Marketing and Labeling	Do you ever have incidents that were caused by the provision of incomplete information on your business communication channels and packaging?
Customer Privacy	Are there ever complaints regarding the leak of consumer data from my business?

Socioeconomic Compliance	Does your business ever get fines for non-compliance with laws and/or regulations in the social and economic fields?
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5. Result and Discussion

Although 60% of the business studied has generated revenue, most of them have not reached profitability due to lack of stability in their monthly income. 25 out of 30 firms have not yet employ anyone besides their founders. Those are why most of the sample has not yet been able to report their impact on most Economic aspects of GRI.

However, more than half of the businesses have been operational and have established a supply chain. So in discussing the material topic of Procurement Practices, most of the sample can report on their decision and strategy in procuring. They researched where their supplier source the material even though they have not chosen suppliers who come from marginalized groups.

In the Anti-corruption material topic discussion, 10 out of 30 businesses informally train the founders and their partners to battle corruption practices by maintaining transparency about earnings and expenses among founders. When exploring about Market Presence material topic, the businesses with employees have not yet paid minimum wage. However, businesses that can hire starts from local communities. Usually, they seek direct referrals from friends, family, and neighbors because they want to help provide jobs for those who need them.

There are three Economic materials that the sample cannot report on; Economic Performance, Indirect Economic Impact, and Tax because the business scale has not yet generated significant economic value to impact beyond the founders.

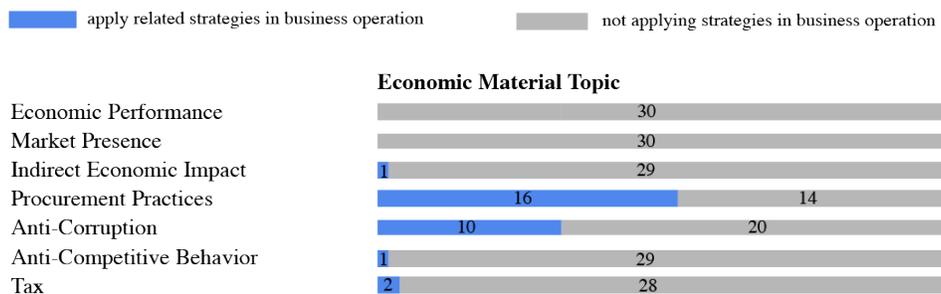


Figure 2. Findings Of Application of Related Strategies of Economic Material Topic

The findings of application of related strategies of economic material are depicted in the figure 2. The researchers concluded that the sample was most confident in reporting the Environment aspects of the GRI Standard. About half of the sample are optimistic when discussing Supplier Environmental Assessment. They screen their supplier based on environmental criteria and minimize negative environmental impact. 15 out of 18 food and beverages businesses used paper packaging that is considered more eco-friendly than plastic. Although they cannot entirely be free of plastic use in other areas of the supply chain because they seek suppliers that can provide the lowest price for maximum quality.

The second aspect that the samples implemented the most is reducing energy consumption by maximizing route in delivering orders and order bulk material in one go. These practices are considered not only saving gas but also saving costs. Unfortunately, none used renewable energy sources because of a lack of awareness and access to such facilities. Almost half of the samples expressed that they implement strategies in line with the Biodiversity material topic in GRI, which requires preventing damage to natural habitat. The practices are sorting waste, disposing waste in its designated place, and avoiding dangerous chemicals (such as oil) entering the wastewater.

Half of the sample is sourcing eco-friendly material by providing paper packaging rather than plastic. Only 7 businesses out of 30 reclaim its' waste. One fashion business upcycles the fabric waste into small merchandise, but the rest are still simply sending the plastic waste to the garbage collector to be recycled. 12 out of 30 expressed that

they have strategies to save water in their daily business activities by consuming the needed amount only, although they not yet measure how many liter of water saved monthly. All of the samples are unaware of how much their operation produces greenhouse gasses, and research on the impact of waste produced in the supply chain and post-consumption is non-existent. When asked if they have ever received an environmental violation sanction, the sample expressed that their business scale is still micro to small, which mostly went under the government’s radar in enforcing environmental laws.

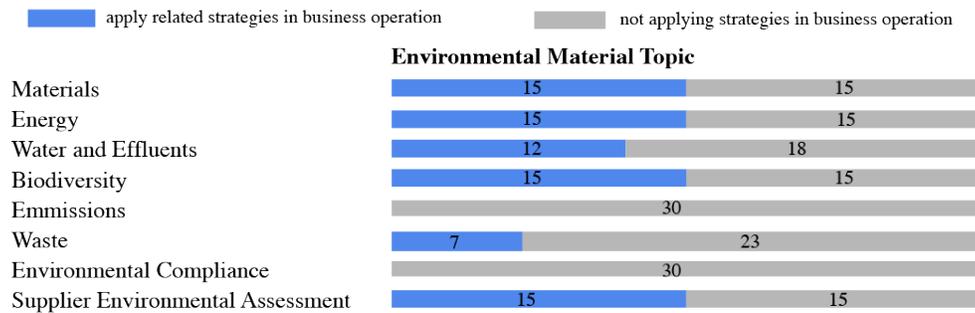


Figure 3. Findings Of Application of Related Strategies of Environmental Material Topic

The Findings of Application of Related Strategies of Environmental Material Topic is shown in the figure 3. In the Social aspect of GRI, the sample can only report on Occupational and Health Safety, Freedom of Association, Forced and Compulsory Labor, and Customer and Health Safety material topics. When discussing the Freedom of Association material topic, the sample that has employees expresses that they are always opened to discussing any concerns regarding wage, work hours, and tasks. This stance is believed to be the key to retaining excellent and loyal talent because it has always been challenging for micro and small businesses to recruit high-quality employees. In operating amid the Covid-19 pandemic, they protect their team by using double masks, providing hand sanitizers and handwashing facilities, periodically sanitizing their work environment, and providing tight packaging.

In the Forced and Compulsory Labor discussion, half of the sample are confident they do not have compulsory labor in the supply chain. New businesses often have limited supplier partners and often have up close and personal relationships. Most of the owners are heavily involved in the production stage of their supplier by supervising constantly. The founding team is still small, and all of the founders are equally motivated to build the businesses together even though they have not received any official wage.

When discussing Customer Health and Safety, no assessment was made to measure safety impacts from products and services. However, the sample made precaution steps by maintaining hygiene in the production and delivery stage. Food and beverages businesses strictly follow the packaging rules from the online platform where they sell their goods. The regulations provide tight packaging so the driver cannot open packets on the way, sanitize any packaging that has direct contact, and wear gloves and masks to prevent virus contamination in all of the handling processes. Most of them also pay close attention to ensure that no non-halal material is mixed in the production process. However, all of the samples that run food and beverages businesses have not yet created a business permit, such as PIRT (permit for home industry business), because they do not have access to government laboratory services.

Most of the sample has not yet employed anyone outside their founders; therefore, the Employment subtopic cannot be explored until the business growth allows them to hire. Six businesses that are already hiring cannot pay based on UMK (city minimum wage) rules yet because of their financial limitations. However, this is not something that violates labor regulation because micro and small enterprises are not subject to the UMK regulation.

None of the sample screen suppliers from the social criteria because they aim to make the costs as effectively possible. The sample does this because they strive to win the price competition, not creating a new value proposition based on social problems. For the other social material topics, the sample’s business progress has not yet progressed to the point problems like Labor/Management Relations, Training and Education, Diversity and Equal Opportunity, Non-discrimination, Child Labor, Security Practices, Rights of Indigenous People, Customer Privacy and Socioeconomic

Compliance to arise. The findings Of Application of Related Strategies of Environmental Material Topic are shown in the figure 4.

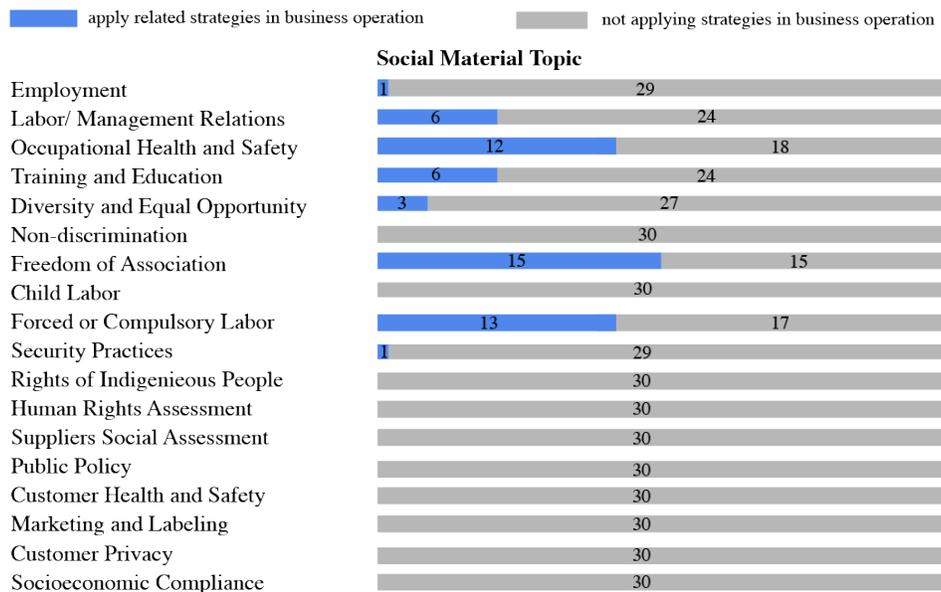


Figure 4. Findings Of Application of Related Strategies of Environmental Material Topic

6. Conclusion

Based on those findings, the study reveals that some entrepreneurial firms are mildly concerned with environmental sustainability. However, the business process and output assessment show that most businesses still use a traditional business perspective. The result also shows that the sample are more aware of the Environmental impact material topic rather than Economic impact and Social impact material topics. They apply sustainability practices the most by choosing a more eco-friendly materials, reducing energy consumption, paying attention to the biodiversity by preventing dangerous waste from the environment, screen their supplier based on environmental criteria and consume water only when needed. From the Economic impact material topic, the common practices are, in procurement activities they researched where the supplier source the material, even though they haven't choose supplier from marginalized group. They also aware of corruption issue by making sure the financial statement are transparent to all the founders. In other economic impact material topic, the sample has not yet make or plan any strategy to implement. Awareness on social impact material topic is the lowest among other material topics. The most common practice in making social impact is by following the packaging rules in securing the package and maintaining hygiene, open to discussing any concerns regarding employment issues and supervising their suppliers closely so no forced labor are involved. Unfortunately, strategies and implementation in other Social material topics are still bare minimum.

Most of the sample are financially driven, which is every entrepreneur is obliged to. However, the opportunity to infuse sustainability practices into core businesses or create a new business model to transforms a sector towards a socially and environmentally more sustainable state is not yet realized. Teaching material about sustainable entrepreneurship is urgently needed to increase students' awareness about how entrepreneurs can impact two other components in the triple bottom line; environmental and social impact.

Teaching materials about urgent issues in economic prosperity, social equality, and environmental protection are gravely needed. So does examples and best practice of innovative business models to inspire students to innovate. The university needs to guide students with a more problem-solving approach to entrepreneurship as early as the ideation stage. Thereby students are more equipped to innovate new business models.

Therefore, research about sustainable entrepreneurship curriculum for an undergraduate degree is urgently needed. A curriculum that enables students to create a new business model that benefits to social and environmental well-being, embrace a global perspective that enables the explore new creative opportunities, utilize lateral thinking skills that

enable the exploration of alternative solutions to solve issues or capitalize on opportunities, pivot business strategies to accommodate key social and environmental issues and a deep understanding on ethical issues around business.

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Biographies

Santika Syaravina is a proud generalist; social entrepreneur, designer, and Faculty Member in Bina Nusantara University teaching Introduction to Entrepreneurship and Fundamental of Designpreneur. Santika hold a Bachelor Degree in Textile Craft and Magister of Business Administration, both awarded by Bandung Institute of Technology. She’s experienced in working with craft SMEs under BEKRAF in developing market-oriented products. She is also Co-Founder of Jalin Natural Goods, a sustainable fashion brand that awarded a fully sponsored show at Jakarta Fashion Week 2019 by The Korean Government.

Erma Lusia is an educational staff in Bina Nusantara University for 17 years. Miss Lusia hold a Bachelor Degree in French language in University State of Jakarta and A Magister of Tourism in Trisakti Graduate School of Tourism. She has taught courses in French Language, Introduction to Tourism, Philosophy of Tourism and Research Methodology in Tourism.

Mulyani is a Lecturer of the Entrepreneurship Program in Bina Nusantara University. She graduated from the Doctoral of the economic program. She has a passion for research about entrepreneurship and Leadership. Scopus ID: 57210743902, Orchid ID: 0000-0001-9730-1499. She is a Dance Entrepreneur with twenty years of experience in dance education and the dance performance industry.