



## Determinants of Occupational Health and Safety Disclosure in Manufacturing Companies with High Accident Risk Levels

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**Abstract:** Occupational Health and Safety (OHS) is currently a serious problem in the manufacturing industry. The high rate of occupational accidents and work-related diseases indicates the challenges faced in ensuring safe and healthy working conditions for workers. OHS disclosure is very important to provide more information to the public and company stakeholders. Methods for this study include quantitative analysis and secondary data collected from sustainability reports and annual reports of manufacturing companies listed on the IDX between 2021 and 2023. With the use of the purposive sampling method, 45 participants were chosen. Analyses carried out using SPSS. Findings indicated that while firm size does impact OHS disclosure, leverage does not impact K3 disclosure, firm age does not impact K3, profitability does not impact K3, board of commissioners size does not impact K3, and public share ownership does not impact K3. This research contributes theoretically and practically. Theoretically, this research can add to the literature or references related to disclosure of occupational health and safety, while practical contributions can be a reference for policy making by the government and the formulation of related company strategies.

**Keyword:** Occupational health and safety disclosure, leverage, theory stakeholder, Profitability.

### INTRODUCTION

Occupational Health and Safety (OHS) is currently a serious issue in the manufacturing industry. The difficulties in creating safe and healthy workplaces for employees are shown by the high incidence of occupational accidents and diseases (Bahsin & Tualeka, 2024). The importance of OHS in the manufacturing process reflects a fundamental principle that does not affect the well-being of workers, but also becomes a critical factor in achieving success and sustainability (Pulungan & Hasibuan, 2024). Organizations face a formidable obstacle in today's cutthroat business climate when it comes to (OHS), which is a component of corporate social responsibility.

Corporate social responsibility (CSR) is an important mechanism to ensure corporate transparency and accountability. Instead of seeing CSR disclosure as an expense that might cut

into profits, businesses should see it as an investment that could boost both short-term earnings and long-term viability (Desy Amaliyah & Nurhadiyati, 2024). The Global Reporting Initiative (GRI) standards serve as the basis for the CSR disclosure guidelines. According to Astuti and Aminah (2023), reports that are prepared in accordance with GRI standards offer a thorough depiction of the organization's significant challenges, their effects, and the methods used to address them.

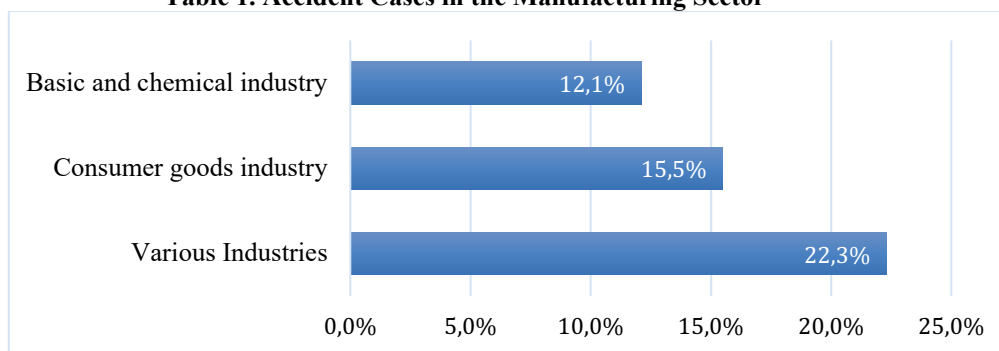
Evidenced by findings from the US Bureau of Labor Statistics, the number of occupational fatalities in the construction and extraction sector reached 1,056, an increase of 11.0% compared to 2021. In addition, data in the European Union in 2022 showed that 18.0% of workers in the manufacturing sector suffered non-fatal injuries. In Malaysia, a similar situation is seen with a very high number of work accidents in the manufacturing sector, reaching 9,90% in 2021.

Indonesia is one of the developing countries with labor-intensive industries. Labor-intensive industries in Indonesia constitute a significant economic component and absorb a lot of labor, especially in the manufacturing sector (Daulay, 2024). Despite absorbing a lot of labor, the manufacturing sector also faces serious challenges related to occupational health and safety. The manufacturing sector is a high contributor to work accidents, as well as the construction industry, which reached 63.6% in the year 2020. Companies can increase their risk of workplace accidents by failing to adequately manage Occupational Safety and Health (OHS) concerns (Muhammad & Susilowati, 2021).

In light of the findings of the processing of work accident data by BPJS Ketenagakerjaan in the Work Accident Insurance (JKK) program in 2022, the number of work accidents has increased from year to year. At the same time, there was a decline from 4,007 fatalities in 2019 to 3,410 in 2020; however, this figure rose to 6,552 in 2021. BPJS Employment paid claims decreased in 2020 to IDR 1.56 trillion from IDR 1.58 trillion in 2019 but increased again in 2021 to IDR 1.79 trillion. This data is not really enough to represent the whole because only some workers are registered in this JJK program, out of 126.51 million workers in Indonesia only 30.66 million are registered in the JKK program.

Workplace accidents do happen in Indonesia's manufacturing sector. The following graphic breaks down the number of work-related injuries in Indonesia by industry.

**Table 1. Accident Cases in the Manufacturing Sector**



Source: BPJS Employment 2022

According to the data presented in the figure, 22.3% of all workplace accidents in Indonesia happen in the miscellaneous industries category. The overall incidence of workplace accidents in Indonesia is likely influenced by a wide range of industries, according to this data. After manufacturing basic and chemical products, which accounts for the lowest percentage of workplace accidents in Indonesia at 12.1%, the consumer goods industry ranks second with 15.5%. The data presented above reveals that the manufacturing sector has the highest rate of work accidents in the miscellaneous industries.

The urgency of research on the disclosure of OHS is increasingly urgent along with the importance of the commitment of the Ministry of Manpower (MOM) to reduce the number of work accidents. To reduce the number of work accidents, the Ministry of Manpower has created the National OHS Program 2024-2029 which has a strategic goal to improve OHS in various sectors. In addition, this program also supports Indonesia's vision to have a more productive and prosperous workforce, where work safety is one of the top priorities. With concerted efforts, Indonesia can become a safer and more comfortable workplace for all. To achieve this target, transparency in OHS disclosures by companies is crucial, as such disclosures can help the government monitor progress and make more effective policies.

Company size is one of several factors that affect OHS Disclosure (K3). The amount of assets a company possesses is a measure of its size. In order to fulfill its social responsibility, particularly in the area of OHS, a company will need to be more transparent as the value of its assets increases. Research conducted by Desy Amaliyah & Nurhadiyati (2024) and Susanty & Aminah (2024) provides evidence that larger companies are more likely to disclose their occupational safety and health policies.

One way to look at a company's capital structure is through its leverage. Companies with high levels of leverage are less likely to disclose information about their corporate social responsibility initiatives, particularly those pertaining to OHS, because this metric indicates how much a company relies on its creditors. According to studies done by Susanty and Aminah (2024), K3 disclosure is negatively impacted by leverage. At the same time, while some studies find that leverage increases OHS disclosure (Astuti & Aminah, 2023), others find no such correlation (Desy Amaliyah & Nurhadiyati, 2024).

Another factor that influences OHS disclosure is Company Age. A company's age is an indication of how long it has been in operation. Firms that have been around longer have been around longer and have a better grasp of the importance of transparency. Previous research Susanty & Aminah (2024) OHS disclosure is influenced by company age.

The capacity to seek profits is summarized by profitability. The more money the business makes, companies are facing increasing pressure from outside groups to increase transparency regarding their CSR initiatives, particularly in the areas of workplace safety and health. Profitability positively affects K3 disclosure, according to Astuti and Aminah (2023) research. Desy Amaliyah and Nurhadiyati (2024) found no statistically significant relationship between profitability and K3 disclosure.

Members of GMS elect and remove members from the company's Board of Commissioners, which is comprised of a certain number of individuals. In order to safeguard stakeholders and company policies regarding OHS disclosures, a larger board of commissioners is better able to act objectively. Research conducted by Desy Amaliyah & Nurhadiyati (2024) claims that when it comes to workplace safety, the number of commissioners on the board makes little difference. Meanwhile, according to research by Astuti & Aminah (2023), increases in K3 disclosure are associated with larger boards of commissioners.

The number of shares held by individuals outside of the company's management who are considered public is known as public share ownership. More information will be disclosed by the company in proportion to the public's ownership of its shares. According to earlier studies conducted by Desy Amaliyah and Nurhadiyati (2024), the disclosure of OHS is influenced by the ownership of public shares.

In theory, financial reporting would not be complete without disclosure. The presentation of information in the form of a financial set is the last step in the accounting process, which is technically known as disclosure. As part of their social responsibility efforts, businesses should be transparent about their dealings with employees, customers, the government, and the public at large. Deep involvement with stakeholders is considered an

important foundation for building a positive reputation and creating a long term for the company (Qisthi & Fitri, 2021). Social responsibility disclosure, especially related to OHS, is considered an important instrument in building sustainable relationships with the various parties involved. Transparent and accurate information about the company's efforts to support employee welfare and maintain a safe working environment can provide trust to stakeholders, which in turn can improve reputation and positively contribute to the achievement of overall company goals.

Two prior studies acknowledge the originality of the research. The companies listed on the Indonesia Stock Exchange (IDX) that are involved in manufacturing across different industries will be the primary focus of this study, which will span the years 2021–2023.

We set out to determine what factors, if any, influence the amount of occupational health and safety (K3) disclosure by looking at company size, leverage, profitability, board size, and public share ownership. Theoretically and pragmatically, this study adds. Theoretically, this research can add to the literature or references related to disclosure of OHS, while practical contributions can be a reference for policy making by the government and the formulation of related company strategies.

### **Stakeholder theory**

R. Edward Freeman "Strategic Management: A Stakeholder Approach" was the first to publish the theory of stakeholders in the According to stakeholder theory, businesses should not be seen as self-serving entities but rather as having a responsibility to consider and address the needs of their stakeholders while functioning (Indriyani & Yuliandhari, 2020) & (Rofiqkoh & Priyadi, 2016). This theory also expands the company's responsibility to all interested parties not only to owners and investors, because interested parties are parties who often influence the steps taken by the company. Companies need to build positive relationships and create fair value for all parties who have an interest (Susanty & Aminah, 2024). Efforts that can be made by companies in providing benefits and building positive relationships with stakeholders are by disclosing corporate social responsibility (Alfajar & Taqwa, 2024).

### **Occupational Health and Safety Disclosure**

A number of initiatives are part of Occupational Health and Safety (K3) with the goal of making the workplace safe for employees, both physically, mentally, and emotionally, through various preventive measures to avoid work accidents and occupational diseases, so that the workforce is protected from the risk of work accidents (Lumadja, Trang, & Jan, 2024). According to Nur (2021) OSH is a system that includes rules, processes, and practices implemented in a workplace to provide protection and safety for workers from various potential hazards. GRI indicator is an overall best practice score so that disclosures provide evidence of their impact and performance, and explain their management approach, including future goals and targets (Chandra & Shauki, 2024).

### **Company Size**

The value of a company's assets is one way to describe the size of the company, according to Amaliyah & Herwiyanti (2020) and Liana (2019). The larger a company is, the more it does, and the more of an impact it has on society. When it comes to carrying out their operational activities, large companies are often subject to more scrutiny from stakeholders than small ones. This is because large companies are often in the public eye. (Darmawan & Sudana, 2022). According to the theory of interests, stakeholder demands and the extent of corporate social responsibility are both increased as a function of a company's asset size. Desy Amaliyah & Nurhadiyah (2024) and Susanty & Aminah (2024) asserts that the disclosure of OHS is positively correlated with firm size.

H<sub>1</sub>: Company size has a positive effect on OHS disclosure.

### **Leverage**

Businesses with higher leverage ratios try to make it easier for investors to keep tabs on them by disclosing more information. In order to satisfy these demands, they provide more information in the annual report than companies with a lower level of leverage. (Aminah & Udhma, 2022) & (Putri, 2017). Consistent with stakeholder theory, this will keep investors' rights intact while boosting confidence through thorough disclosure. Consistent with this, Astuti and Aminah (2023) discovered that leverage has a positive effect on the disclosure of OHS.

H<sub>2</sub>: Leverage has a positive effect on OHS disclosure.

### **Company Age**

Company Age shows how long the company has existed in maintaining its business. Older companies have more extensive information and more experience in preparing financial reports, so they better understand the needs of stakeholders (Ngatimin, Suripto, & Rosini, 2023) & (Aini, Susilowati, Indarti, & Age, 2017). Firms that have been around for a while have plenty of practice disclosing their CSR initiatives, which is a key component of stakeholder theory. According to studies (Susanty & Aminah, 2024), There is a positive correlation between the age of the company and the disclosure of OHS information.

H<sub>3</sub>: Company age has a positive effect on OHS disclosure.

### **Profitability**

Herdi & NR (2020) and Rindawati & Asyik (2015) state that when a company is profitable, it has more leeway and freedom to reveal its social responsibility efforts. Thus, the correlation between a company's level of profitability and the amount of social information it discloses is positive. Stakeholder theory, which advocates for informing all relevant parties, is consistent with this method of dissemination. Profitability influences the disclosure of OHS, according to research by Astuti and Aminah (2023).

H<sub>4</sub>: Profitability has a positive effect on OHS disclosure.

### **Board of Commissioners Size**

The size of the board of commissioners is a representative of shareholders, so the company's board of commissioners has the authority to supervise the directors so that the directors behave in line with the expectations of shareholders (Wali, Praditha, & Said, 2023). This is in accordance with stakeholder theory that directors need to maintain a balance of fulfilling stakeholder interests to achieve their goals. Through disclosure of responsibility. According to research Astuti & Aminah (2023), the size of the board of commissioners has a positive effect on disclosure of OHS.

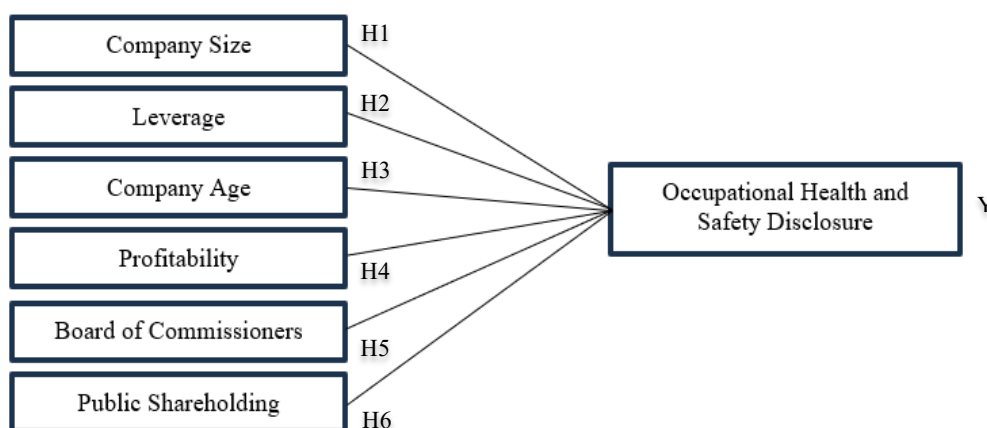
H<sub>5</sub>: Board of Commissioners size has a positive effect on OHS disclosure.

### **Public Shareholding**

Institutions outside of management that own less than 5% of the company's shares are considered public shareholders (Sembiring & Tambunan, 2021). According to stakeholder theory, openness and accountability are fostered when businesses take public shareholders into account. Desy Amaliyah and Nurhadiyah (2024) found that the disclosure of OHS is influenced by the ownership of public shares.

H<sub>6</sub>: Public Shareholding affects the disclosure of OHS.

### Research Model



**Figure 1: Research Model**  
Source: Processed by Researcher, 2025

### METHOD

Research methods are needed in carrying out a study, because they can direct and guide research activities so that by using the right method, research objectives can be achieved. This study uses secondary data with a quantitative approach, which aims to collect data in the form of numbers and graphs to test and confirm a theory and assumptions. Quantitative methods involve analyzing data measured on a numerical scale or numbers.

Both yearly financial reports and sustainability reports from companies are part of the sample for this study. Over the course of 2021 and 2023, the Purposive Sampling Technique will be used to collect data from a range of manufacturing companies that are listed on the Indonesia Stock Exchange (IDX). Criteria for selecting study participants are:

**Tabel 2. Stages of Determining Research Samples**

	Elimination	Sample
1. Various industrial companies listed on the IDX during the period 2021-2023.		43
2. Various industrial companies that publish complete annual reports during the period 2021-2023	13	
3. Companies that explicitly disclose OHS during the period 2021-2023		30
4. Miscellaneous industrial companies that do not experience losses during the 2021-2023 financial reporting period.	15	
Research Sample		15
Total Sample (n x research period) = (15 x 3 Years) =		45

### Dependent Variable Measurement

According to Aruan, Antonioli, and Situmorang (2024), independent variables have an effect on or are a direct consequence of the dependent variable. Here, the disclosure of K3 serves as the dependent variable. The following formula is used to calculate the OHS index, which is based on the 10 OHS items found in GRI 403 indicators.

$$K3_{(j)} = \frac{\sum x_{ij}}{n_i}$$

Description:

$K3_{(j)}$  = OHS Indicator

$\sum x_{ij}$  = Total GRI items disclosed

$n_{(j)}$  = Total of all GRI 403 disclosure items,  $n_j \leq 10$

**Table 2. Variable measurement**

Variables	Operational Definition	Variable Measurement	Ratio
Company Size	Total company assets	Company Size = LN (Total Assets)	Ratio
Leverage	Company debt condition	$DER = \frac{Total\ Liabilitas}{Total\ Ekuitas}$	Ratio
Company Age	Length of time since company establishment and operation	Company Age = Year of establishment - Year of research	Figures
Profitability	Net profit generated with invested capital	$ROA = \frac{Laba\ bersih\ setelah\ pajak}{Total\ Aset}$	Ratio
Board of Commissioners Size	Total members of the board of commissioners, both internal and external	$Ukuran\ Dewan\ Komisaris = \sum Jumlah\ Anggota\ Dewan\ Komisaris$	Figures
Public Shareholding	The condition of the company's share ownership to the public	$UPS = \frac{Kepemilikan\ Saham\ Publik}{Saham\ Beredar}$	Ratio

## RESULTS AND DISCUSSION

**Table 3. Normality Test**

		Unstandardized Residual
N		45
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.20839244
Most Extreme Differences	Absolute	.131
	Positive	.131
	Negative	-.052
Test Statistic		.131
Asymp. Sig. (2-tailed)		.052 <sup>c</sup>

Source: SPSS

According to the results shown in table 3, the data passed the normalcy test with a significance level of 0.052. Since this value > 0.05, we can conclude that the data is normally distributed.

**Table 4. Multicollinearity Test**

Model	Collinearity Statistics	
	Tolerance	VIF
Company Size	.221	4.522
Leverage	.713	1.403
Company Age	.653	1.531
Profitability	.768	1.302
Board size	.252	3.971
Public Shareholding	.751	1.332

Table 4 shows that all independent variables have a tolerance > 0.1 and a VIF less than 10. Since no independent variables in the regression model are correlated with each other, we can say that it lacks multicollinearity.

**Table 5: Autocorrelation Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.398 <sup>a</sup>	.158	.025	.10897	1.520

Source: SPSS

Based on table 5, the results of the autocorrelation test with Durbin Watson show the number 1.520 with the number of independent variables (k) = 6, the amount of data observed is 45, where from the DW table the value of dL = 1.2385, du = 1.8346 and 4-du = 2.1654. Thus it can be concluded that (4 - d) > dU then there is no negative autocorrelation.

**Table 6: Heterocedasticity Test**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.812	.520		-1.560	.127
	Company Size	.042	.021	.644	2.036	.049
	Leverage	-.047	.027	-.307	-1.740	.090
	Company Age	-.001	.002	-.094	-.509	.614
	Profitability	-.282	.348	-.138	-.810	.423
	Board size	-.027	.014	-.569	-1.917	.063
	Public Shareholding	-.126	.074	-.291	-1.691	.099

Source: SPSS

The results of the heteroskedasticity test for each independent variable have a significance value above 0.05 in this study, so it can be concluded that there are no symptoms of heteroskedasticity.

## DISCUSSION

### The effect of company size on OHS disclosure

When it comes to OHS disclosure, larger companies tend to do better. This aligns with the findings of studies by (Susanty & Aminah, 2024) and (Desy Amaliyah & Nurhadiyati, 2024). This result shows that the greater the value of assets owned by the company will be required to be more open, especially in carrying out its social responsibility, especially in disclosing OHS. This conforms to the interest theory, which states that stakeholder demands and the extent of corporate social responsibility are both increased as a function of a company's asset size.

### Leverage's influence on OHS disclosure

The measurement used, namely Debt Equity Ratio (DER), has no effect on disclosure of OHS. This finding is in line with research conducted (Susanty & Aminah, 2024) and (Desy Amaliyah & Nurhadiyati, 2024) leverage has no effect on OHS disclosure. If a company has a high leverage value, it shows that the higher the level of the company depends on the creditor, so that companies that have a high level of leverage will reduce information on disclosure of corporate social responsibility, especially OHS. Nonetheless, Sindy Astuti and Aminah's (2023) findings that leverage improves OHS disclosure are at odds with this study.

### **Effect of Company Age on OHS disclosure**

Company age has no effect on OHS disclosure. Although longer established companies have more experience, there is no guarantee that they will be more transparent in disclosing OHS. This is not in line with research conducted by (Susanty & Aminah, 2024) which states that company age has a positive effect on K3 disclosure.

### **Effect of Profitability on OHS disclosure**

OHS disclosure is unaffected by profitability. This finding is in accordance with the research of Desy Amaliyah & Nurhadiyati (2024), stating that profitability is not significant on K3 disclosure. Companies that are very profitable do not always have more social activities. This is because these companies use their profits primarily for operational expenses, leaving less money for social activities. Profitability increases OHS disclosure, contrary to the findings of Astuti and Aminah (2023).

### **Effect of Board of Commissioners Size on OHS Disclosure**

When it comes to workplace safety, the number of commissioners on the board makes no difference. Desy Amaliyah and Nurhadiyati (2024) found no significant effect of board size on OHS, which is consistent with our findings. The number of commissioners on the board is irrelevant because it has no bearing on how well information about workplace safety is disclosed, regardless of the number of commissioners. Nanum, contrary to what Astuti and Aminah (2023) found, a larger board of commissioners positively affects K3 disclosure.

### **Effect of Public Share Ownership on OHS disclosure**

Public share ownership has no effect on OHS. This is because the company's attention to public shareholders is still lacking. Individually, each public shareholder in the company has a relatively small percentage of ownership. Public share ownership affects disclosure of OHS, according to Desy Amaliyah and Nurhadiyati (2024), but this study's results contradict that

## **CONCLUSION**

The effects of public share ownership, firm age, profitability, board size, company leverage, and company size on OHS disclosure are examined in this study. The results show that there is a positive correlation between firm size and OHS disclosure. If the company is overly reliant on external loans to fund its assets, there are inadequate safeguards for stakeholders, and there are no policies in place to disclose OHS, then factors such as leverage, age, profitability, board size, and public share ownership will have no bearing. Therefore, financial and company policies and encouragement from stakeholders are needed to improve health and safety disclosure.

This study focuses on one sector, namely the miscellaneous industry sector, so that the sample that meets the criteria is limited and the relatively short period of this study from 2021-2023 may cause results that do not reflect broader policy changes or global sustainability trends. Therefore, the implication for future research is to expand the sector and research period and can add other variables.

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