

A SUSTAINABILITY REPORTING FRAMEWORK FOR VILLAGES BASED ON THE GLOBAL REPORTING INITIATIVE (GRI): A CASE STUDY OF TULUNGREJO VILLAGE

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Abstract

This study aims to develop and implement a sustainability reporting framework for Tulungrejo Village based on the Global Reporting Initiative (GRI) standards. Unlike evaluative studies, this research focuses on designing a village sustainability report that had not previously been available. The research process involved identifying sustainability issues, engaging stakeholders, and conducting a materiality analysis in accordance with GRI 3 to determine relevant topics. The selected material topics were then mapped into GRI 200 (economic), 300 (environmental), and 400 (social) standards, and compiled using the “with reference” approach. The findings indicate that village sustainability reporting can be implemented adaptively by selecting indicators that align with the village’s characteristics and capacity. This study proposes a GRI-based sustainability reporting framework that can serve as a practical guideline for village governments to enhance transparency and accountability in resource management.

Keywords: *GRI Standards, implementation framework, local governance, materiality, village sustainability reporting*

1. INTRODUCTION

Sustainable development has become a global agenda that requires increasing attention from countries worldwide. Since the adoption of the Sustainable Development Goals (SDGs) by the United Nations in 2015, countries have committed to achieving 17 goals and 169 targets encompassing social, economic, environmental, and institutional dimensions by 2030 (Leal Filho et al., 2019). This commitment necessitates the active involvement of all development actors, including central and local governments, as well as local communities such as villages. In the context of modern governance, public resource management demands transparency, accountability, and stakeholder participation (Suchman, 1995), which are closely aligned with legitimacy theory.

The concept of sustainability originates from the Brundtland Report, which defines sustainable development as meeting present needs without compromising the ability of future generations to meet their own needs. This concept has evolved into a multidimensional framework encompassing environmental, economic, and social aspects. One of the most influential frameworks is the Triple Bottom Line (TBL), which emphasizes the balance

between environmental protection, economic growth, and social equity (Elkington, 1998; Purvis et al., 2019). In the context of village governance, sustainability is not only related to local economic growth but also to social resilience and environmental preservation. Therefore, village development requires accountability mechanisms capable of capturing the overall impact of development activities.

Sustainability reporting has emerged as an important instrument for communicating these impacts to stakeholders and supporting transparent governance. In the public sector, sustainability reporting functions not only as a transparency tool but also as a mechanism for policy evaluation and learning. One of the most widely adopted frameworks is the Global Reporting Initiative (GRI), which provides structured guidelines for reporting economic, environmental, and social performance (GRI, 2021). Since its establishment, GRI has evolved into a comprehensive and modular reporting framework that emphasizes transparency, accountability, and relevance.

A central principle in the GRI framework is materiality, which is used to determine the most significant sustainability issues for an organization and its stakeholders. A topic is considered material when it has a significant impact on economic, environmental, or social aspects, and is of high importance to stakeholders. The materiality determination process typically involves identifying stakeholders, identifying sustainability issues, assessing their priority, and selecting relevant disclosure indicators. This principle ensures that sustainability reporting focuses on relevant and meaningful information rather than presenting excessive and less significant data.

In the context of village governance, the materiality principle becomes particularly important because not all GRI indicators are applicable. Villages have specific characteristics, including small organizational scale, strong community-based social structures, and limited resources. Therefore, the selection of sustainability indicators must be based on local needs and priorities rather than the completeness of the reporting standards. In this regard, materiality serves as a bridge between global standards and local practices, enabling the adaptation of GRI into a more feasible and context-specific framework.

Despite the growing importance of sustainability practices in villages, there is still a lack of structured sustainability reporting frameworks tailored to village contexts. Existing studies and frameworks have predominantly focused on corporate or large institutional settings, leaving a gap in their applicability to smaller governance units such as villages. In Indonesia, where approximately 43.6% of the population resides in rural areas (BPS, 2022), villages play a strategic role in achieving sustainable development. Government initiatives such as the SDGs Desa program further emphasize the need for sustainable and accountable village governance (Kemendes PDTT, 2020). However, the application of GRI, particularly through materiality analysis, remains underexplored in village settings.

Therefore, this study aims to develop and implement a sustainability reporting framework for village governance based on the Global Reporting Initiative (GRI) using a materiality approach. This research focuses on designing a reporting model rather than evaluating existing practices. The findings are expected to provide a practical and adaptive framework that aligns with village characteristics and capacities, while contributing to the literature on sustainability reporting in local governance and enhancing transparency, accountability, and sustainable resource management.

2. RESEARCH METHOD

This study employs a qualitative approach with a constructive research design, as the objective is not to test relationships between variables but to develop a sustainability reporting framework for village governance based on the Global Reporting Initiative (GRI). The constructive approach enables the development of a conceptual artifact in the form of an implementation framework that can be practically applied. A case study strategy is used to gain an in-depth understanding of the real context, with Tulungrejo Village selected as the research site.

The selection of the research location was conducted purposively based on several considerations, including the presence of diverse economic, social, and environmental activities, active community participation in development processes, availability of village development data, and the absence of a formal sustainability reporting system. These conditions provide a relevant context for designing and implementing a sustainability reporting framework.

This study utilizes both primary and secondary data sources. Primary data were obtained through in-depth interviews with village stakeholders, including village government officials and program managers, to identify sustainability issues and assess their importance. Secondary data were collected from village planning documents, activity reports, statistical data, and development program archives, which were used to map relevant indicators within the GRI framework.

Data collection techniques included interviews, observations, and document analysis. Interviews were conducted to capture stakeholders' perceptions of key sustainability issues. Observations were used to understand village development practices and environmental and social conditions. Document analysis was conducted to link village activities with GRI indicators and to support the identification of sustainability topics.

The research was conducted through several stages. First, stakeholder identification was carried out to determine parties involved in and affected by village development. Second, sustainability issues were identified based on interviews, observations, and document analysis. Third, a materiality analysis was conducted to determine the priority of issues based on two main dimensions: the level of importance to stakeholders and the magnitude of impact on village sustainability. Each issue was assessed using a scoring scale from 1 to 5 for each dimension, and the total score was used to classify issues into material, supporting, or non-material categories. Fourth, the identified material issues were mapped to relevant GRI standards, including GRI 200 (economic), GRI 300 (environmental), and GRI 400 (social). Fifth, a sustainability reporting structure was developed based on selected indicators, incorporating general disclosures and topic-specific disclosures.

Data analysis was conducted using a qualitative thematic approach. The process involved data reduction, categorization of sustainability issues into economic, social, and environmental dimensions, and materiality assessment based on stakeholder importance and impact. The results were then synthesized to develop a sustainability reporting implementation framework tailored to village characteristics.

3. RESULTS AND DISCUSSION

Development of Village Sustainability Reporting Framework

This study develops a sustainability reporting framework for village governance based on the Global Reporting Initiative (GRI) and materiality principles. The findings show that the

implementation of sustainability reporting in villages requires a structured yet adaptive approach due to differences in scale, resources, and governance characteristics. The proposed framework consists of six interconnected stages, forming a systematic process for developing sustainability reports in the village context.

Stakeholder Identification

The first stage involves identifying stakeholders who are involved in or affected by village development activities. The findings indicate that stakeholders in Tulungrejo Village consist of both internal and external groups. Internal stakeholders include village government officials, such as the village head and administrative staff, who are directly responsible for planning and implementing development programs. External stakeholders include community members, UMKM actors, BUMDes, community organizations, and village institutions such as the BPD .

This diversity of stakeholders highlights that village sustainability reporting cannot be limited to administrative accountability but must reflect broader community interests. The involvement of multiple stakeholders supports stakeholder theory, which emphasizes that organizational decisions should consider the needs and expectations of all affected parties. Therefore, stakeholder identification becomes a critical foundation for determining relevant sustainability issues.

Identification of Sustainability Issues

The second stage focuses on identifying sustainability issues based on village activities and their impacts. The results show that village development activities include infrastructure development, UMKM operations, community programs, health services, and natural resource utilization.

Table 1 Sustainability Issues

Activity	Sustainability Issues
Community Activities	Waste Management
Water Usage	Availability Clean Water
Village Development	Village Infrastructure
Village Fund Management	Transparency Village Funds
MSME Activities	MSME Empowerment
Health Program	Public Health
Communiuty Training	Capacity Building
Energy Usage	Electricity Consumption

Source: *Data Processed, 2026*

Each activity generates both positive and negative impacts. For example, infrastructure development improves economic access but may increase resource consumption, while UMKM activities enhance income but can generate waste. Based on these impacts, key sustainability issues were identified, including waste management, water availability, infrastructure development, transparency of village funds, economic empowerment, and public health .These findings indicate that sustainability issues in villages are closely tied to daily development practices and community needs. This reinforces the importance of contextualizing sustainability reporting, as village-level issues differ significantly from those in corporate settings.

Materiality Determination

The third stage represents the core of the framework, where sustainability issues are evaluated using materiality analysis. Each issue is assessed based on two main dimensions: its importance to stakeholders and its impact on village sustainability. A scoring system ranging from 1 to 5 is applied to each dimension, and the total score determines the priority level of each issue .

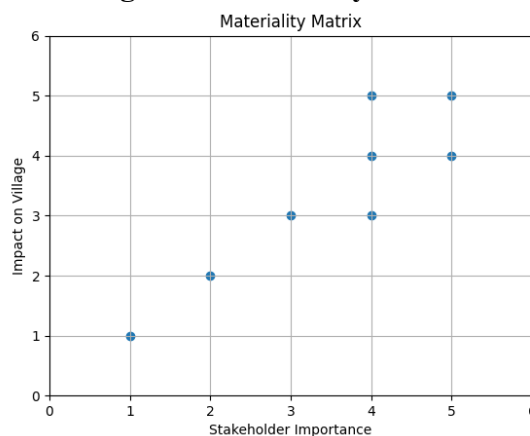
Table 2 Materiality

Sustainability Issues	Stakeholder Importance	Impact on Village	Score
Waste Management	5	5	10
Availability Clean Water	5	5	10
Economic and MSME empowerment	4	5	9
Village infrastructure	4	4	8
Anti-corruption	5	4	9
Public health	4	4	8
Community training	4	3	7
Electricity in public facilities	3	3	6
Workforce diversity	2	2	4

Source: Data Processed, 2026

The results show that several issues are classified as highly material, including waste management, water availability, economic empowerment, infrastructure development, anti-corruption, and public health. These issues have both high stakeholder concern and significant impact on village sustainability. The materiality assessment results are visualized using a materiality matrix, as shown in Figure 1.

Figure 1 Materiality Matrix



This finding demonstrates that not all sustainability issues need to be disclosed, but only those that are most relevant and impactful. The use of materiality analysis ensures that sustainability reporting is focused, efficient, and meaningful. It also serves as a bridge between global reporting standards and local village contexts, enabling selective adaptation of GRI indicators.

Selection of GRI Indicators

The fourth stage involves mapping material issues to relevant GRI standards. The results indicate that selected issues are aligned with GRI 200 (economic), GRI 300 (environmental), and GRI 400 (social) standards .

Table 3 GRI Issue Mapping

Material Issues	GRI Indicator
Economic Value Generated	201
Infrastructure Development	203
Anti Corruption	205
Water Management	303
Waste Management	306
Public Health	403
Community Training	404
Community Engagement	413

Source: *Data Processed, 2026*

The identified material issues were then mapped to the Global Reporting Initiative (GRI) standard indicators. This mapping was conducted to ensure that each sustainability issue has a systematic basis for disclosure in accordance with the international sustainability reporting framework. For example, economic-related issues such as village income and infrastructure development are mapped to GRI 201 and GRI 203, while environmental issues such as water and waste management are mapped to GRI 303 and GRI 306. Social issues, including health and community participation, are mapped to GRI 403 and GRI 413.

This mapping process shows that GRI standards can be flexibly adapted to village contexts by focusing on conceptual relevance rather than strict compliance. This finding extends previous studies by demonstrating how global standards can be translated into local governance practices through selective and context-based application.

Report Structure Development

The fifth stage involves organizing selected indicators into a structured sustainability report. The results show that the report is divided into several main sections, including general disclosures (GRI 2), material topics (GRI 3), and topic-specific disclosures. The report structure includes information on village profile, governance system, economic impacts, environmental impacts, and social impacts . This structure ensures that the report provides a comprehensive yet accessible representation of village development impacts.

This stage highlights that sustainability reporting is not merely about data collection but also about effective communication. A well-structured report enables stakeholders to understand the village’s performance and supports transparency and accountability in governance

GRI 2 General Disclosure

Table 4 General Disclosure

Organization Name	Tulungrejo Village
Establishment Date	Tulungrejo Village was formed in 1916

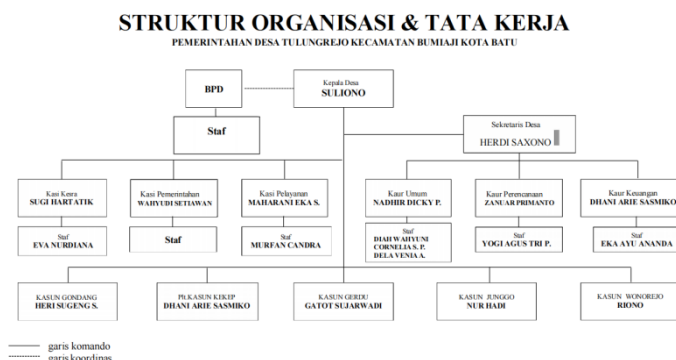
Business Line	Government	
Operational Areal [2-6]	Village operations cover the entire administrative area of the village, which consists of five hamlets are: Gondang, Kekep, Gerdu, Junggo, Wonorejo	
Total Population	2024	2025
	9.196 people consisting	9.180 people consisting
	1. 4.627 Male 2. 4.569 Female	1. 4.614 Male 2. 4.566 Female
Address	Kantor Desa Jl. Pangeran Diponegoro No.04, Tulungrejo, Kec. Bumiaji, Kota Batu, Jawa Timur 65336 Telepon: (0341) 592177	

Source: Data Processed, 2026

Organizational Structure [2-9] [2-12] [2-13]

As shown in Figure 2, The village government is run by 19 village officials, consisting of 1 Village Head, 1 Village Secretary, 3 Section Heads, 3 Heads of Affairs, 5 Hamlet Heads, and several administrative staff. Outside of the village officials, the majority of the community's workforce works in the agricultural sector (60.14%), plantations (12.26%), and services (11.31%), while the remainder is in trade, livestock, forestry, and fisheries.

Figure 2 Organizational Structure



Source: Data Processed, 2026

GRI 200 ECONOMIC DISCLOSURES

Economic Value Generated (GRI 201)

Economic value generated represents a key indicator within GRI 201, reflecting an organization's economic contribution to its stakeholders. In the context of Tulungrejo Village, this value is reflected in the management of village revenues and expenditures derived from

multiple sources, including village funds, village fund allocations, and locally generated revenue.

Table 5 Revenue Budget

Description	2024 Revised Budget	2025 Budget	Source of funds
Village Original Revenue	868.956.810,00	1.524.100.00,00	PAD
Village Funds	1.119.497.000,00	1.513.336.000,00	DD
Tax Revenue Sharing	2.000.207.779,00	1.553.545.920,00	BHP
Retribution Revenue Sharing	213.683.754,00	164.035.054,00	BHR
Village Fund Allocation	4.148.755.327,00	3.724.030.103,00	ADD
Total Revenue	8.351.100.670,00	8.479.047.077,00	

Source: *Data Processed, 2026*

These financial resources are utilized to support various development programs, such as infrastructure development, community economic empowerment, and the provision of social services. The distribution of economic value indicates that the village government plays a significant role as a public resource manager, ensuring that economic benefits are distributed equitably among the community.

Infrastructure Development (GRI 203)

GRI 203 relates to indirect economic impacts generated through infrastructure investment and local economic development. In this study, village infrastructure development represents a key activity with significant implications for community welfare. The infrastructure initiatives include road construction, irrigation improvements, and the provision of public facilities that support social and economic activities.

The findings indicate several forms of infrastructure investment and service support, including the development and maintenance of village roads and drainage systems to improve mobility and economic access, enhancement of clean water and sanitation facilities as part of basic public services, and support for education and health services through community-based programs. In addition, environmental initiatives such as waste management programs and support for village-owned enterprises (BUMDes) through capacity building and productive economic facilities are also identified.

These infrastructure developments contribute positively to improving accessibility and community mobility. Adequate infrastructure facilitates the distribution of agricultural products, supports village tourism activities, and enhances overall economic productivity. Therefore, the disclosure of infrastructure development in village sustainability reporting is essential to demonstrate the role of village government in generating sustainable economic impacts.

Anti-corruption (GRI 205)

GRI 205 emphasizes the importance of transparent and accountable governance practices in organizational management. In the context of village governance, anti-corruption issues are

closely related to the transparency of village fund management and the monitoring mechanisms applied to development budgets. Transparency in financial management is essential for maintaining public trust in the village government.

The findings indicate that the risk of misuse of funds is mitigated through several governance mechanisms, including the separation of roles among village officials, oversight by the Village Consultative Body (BPD), participatory decision-making through village meetings (Musdes), and the disclosure of budget plans and realization reports. These mechanisms ensure that financial management is subject to both institutional and community-based control.

Tulungrejo Village has implemented transparency practices by communicating budget information in public forums and reporting development activities to the community. These practices reflect the village government’s commitment to accountable governance and the prevention of budget misappropriation. Therefore, the disclosure of anti-corruption practices in sustainability reporting plays an important role in strengthening the legitimacy of the village government in the eyes of stakeholders.

GRI 300 ENVIRONMENTAL DISCLOSURES

Water Management (GRI 303)

Water management represents a critical environmental issue in village development. GRI 303 emphasizes the disclosure of water usage, management practices, and the sustainability of water resources. In the context of Tulungrejo Village, water serves as a vital resource for household consumption, agricultural activities, and local economic operations. The findings indicate that water resources are managed through the utilization of natural springs and community-based distribution systems. The availability of clean water plays a crucial role in supporting community well-being and sustaining agricultural productivity, which is a key economic sector in the village.

Table 6 Water Resources

Spring Water Source	Location
Sumber Drono	Dusun Kekep
Sumber Dirah	Dusun Kekep
Sumber Kekjo	Dusun Kekep
Sumber Tirto Wangi	Dusun Gondang
Sumber Sugeh Waras	Dusun Gondang
Sumber Tirto Madu	Dusun Gerdu
Sumber Tirto Roso	Dusun Gerdu
Sumber Sri Rejeki	Dusun Junggo
Sumber Kali ledok	Dusun Junggo
Sumber Tirto Barokah	Dusun Wonorejo
Sumber Goa Jepang	Dusun Wonorejo
Sumber Gunung Biru	Desa Tulungrejo
Sumber Bon 15	Dusun Junggo Besta
Sumber Bon 15	Desa Tulungrejo

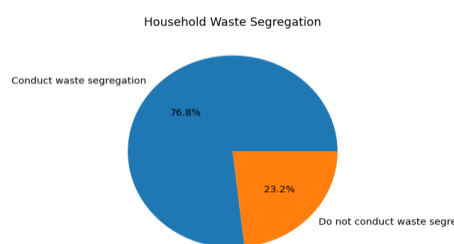
Source: *Data Processed, 2026*

Therefore, sustainable water management is an essential component of village sustainability reporting, ensuring that water resources are utilized responsibly while maintaining their long-term availability.

Waste Management (GRI 306)

Waste management is an environmental issue that arises as a result of community and village economic activities. The GRI 306 standard emphasizes disclosure of the types of waste generated and their management methods. In this study, Tulungrejo Village has developed a waste management program through a waste bank and a community-based waste sorting program.

Figure 3 Waste Selection



The program aims to reduce the volume of waste disposed into the environment while increasing community awareness of sustainable waste management practices. In addition, the waste bank initiative provides economic benefits to the community through recycling activities and the reuse of materials with residual economic value. These findings indicate that waste management not only contributes to environmental protection but also supports local economic activities. Therefore, the disclosure of waste management practices in village sustainability reporting reflects the village government's efforts to mitigate environmental impacts while promoting community participation and resource efficiency.

GRI 400 SOCIAL DISCLOSURES

Public Health (GRI 403)

GRI 403 relates to health and safety aspects that contribute to community well-being. In the context of village governance, public health represents a key component of sustainable social development. The Tulungrejo Village government provides various basic health services through facilities such as integrated health posts (posyandu), village health clinics (polindes), and community health programs.

These programs aim to improve the overall health quality of the community, particularly among vulnerable groups such as mothers and children. Health initiatives include immunization programs, health education, and campaigns to promote clean and healthy living behaviors. The disclosure of public health aspects in village sustainability reporting reflects the village government's commitment to improving community well-being and supporting sustainable social development.

Community Training (GRI 404)

GRI 404 relates to human capital development through education and training. In this study, community training represents an important village development program aimed at enhancing skills and capacity in various sectors. The training initiatives include programs for village officials as well as skill development for community members.

Table 7 Community Training

Types of Training	Training
Economic and Productivity Training	<ol style="list-style-type: none"> 1. MSME Training 2. Processed Products and Crafts Training 3. Productive Economic Enterprise Training 4. Agricultural Training Appropriate Technology Training
Health & Environmental Training	<ol style="list-style-type: none"> 1. PHBS counseling 2. Training for integrated health post (Posyandu), community health, and mosquito larvae monitoring cadres 3. Waste management training
Local Governance & Leadership Training	<ol style="list-style-type: none"> 1. Neighborhood Association (RT/TW) Training 2. Community Organization Training (LPMD, Karang Taruna, Dasawisma) 3. Village Planning Quality Improvement Training
Social Training & Empowerment of Vulnerable Groups	<ol style="list-style-type: none"> 1. KPM Training 2. Training for Women's Groups, Youth Farmers, Craftsmen, KUBE 3. Entrepreneurship Training for Vulnerable Workers

Source: *Data Processed, 2026*

These programs support local economic development and improve the quality of public services at the village level. Therefore, the disclosure of capacity-building activities in sustainability reporting reflects the village government's commitment to strengthening human resources as a foundation for sustainable development.

Community Engagement (GRI 413)

GRI 413 emphasizes the importance of involving local communities in organizational decision-making processes. In the context of village governance, community engagement is reflected through participation in village deliberation forums (Musdes), which serve as the primary platform for development planning.

Through these forums, community members can express their aspirations and contribute to setting development priorities. Community participation is also evident in various social and development activities, such as collective work (gotong royong), environmental programs, and empowerment initiatives.

Table 8 2024-2025 Village Consultative Assembly Most Issues

Issue	Potential Solutions
Damaged village roads	Community participation and village budget allocation (APBDes)
Poor environmental sanitation	Support from village health services and community health cadres

Public Health Issues	Preventive programs during (posyandu, village health posts)
Floodiing and drainage overflow during rainy season	Drainage improvement, community participation, and village budget allocation

Community participation is reflected in various social and development activities, including collective work, environmental programs, and empowerment initiatives. This indicates that village development is conducted in a participatory and inclusive manner. Therefore, the disclosure of community engagement in sustainability reporting reflects the level of public involvement in supporting sustainable development.

4. CONCLUSION

This study demonstrates that the Global Reporting Initiative (GRI) framework can be adaptively implemented in village governance through a materiality-based approach. The findings show that sustainability reporting at the village level should prioritize relevant and high-impact issues, rather than adopting all indicators in a standardized manner. Key material issues identified include waste management, water availability, economic empowerment, infrastructure development, transparency in village fund management, and public health.

The study contributes to the literature by providing a structured and practical implementation framework consisting of stakeholder identification, issue identification, materiality analysis, GRI indicator selection, and report development. This framework bridges global sustainability standards and local governance practices, offering a context-specific model for village sustainability reporting.

The results highlight that sustainability reporting can serve as an effective governance tool to enhance transparency, accountability, and stakeholder communication in village development. Therefore, the implementation of this framework has the potential to support more sustainable and inclusive development practices at the village level. Future research is recommended to apply and validate this framework in different village contexts and to explore the integration of quantitative approaches in materiality assessment.

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A Sustainability Reporting Framework For Villages Based on The Global Reporting Initiative (GRI): A Case Study of Tulungrejo Village
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