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STRENGTHENING AWARENESS OF MINING COMPANIES THROUGH SOCIALIZATION OF SUSTAINABILITY REPORTING AND CARBON TAX IN SOUTHEAST SULAWESI

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Abstract
Awareness of the importance of sustainability reporting and carbon taxes is a significant issue for mining companies in Southeast Sulawesi. While contributing greatly to the local economy, these companies face environmental and social challenges. Sustainability reporting demonstrates a commitment to social and environmental responsibility, while carbon taxes encourage emissions reductions and the adoption of green technologies. However, implementation remains constrained by low management understanding and limited infrastructure. Studies show that the readiness of companies in this area is still low in facing these regulations. Intensive socialization is needed to increase company awareness and readiness. Collaboration between the government, companies and communities is essential to overcome this challenge. The objective of socialization is to improve companies' understanding of sustainability reporting and carbon tax, strengthening transparency, accountability, and positive contributions to the environment and society. The benefits include the integration of sustainability principles in business, increased transparency, strengthened accountability, increased investor confidence, asset management efficiency, and the application of better accounting standards.
Keywords: Sustainability Reporting; Carbon Tax; Mining Company

INTRODUCTION

Sustainability reporting and carbon taxes have become important topics in industry, particularly in the mining sector. In Southeast Sulawesi, a region known for its rich mineral resources, mining companies play a vital role in the regional economy. However, along with significant economic contributions, these companies also face major challenges related to the environmental and social impacts of their operations. This calls for a change in the way companies address sustainability issues.

Raising awareness of the importance of sustainability reporting is crucial in meeting these challenges. Through sustainability reporting, companies can demonstrate their commitment to social and environmental responsibility, and build trust with society and other stakeholders. This process also helps companies to be transparent in demonstrating their efforts to reduce negative impacts on the environment.

Sustainability reporting provides space for companies to explain the policies and actions taken to mitigate operational impacts on the environment. Companies can report on steps taken to improve the welfare of surrounding communities, for example through post-mining land rehabilitation programs or other social responsibility projects. Thus, sustainability reporting is not only an obligation, but also a tool to demonstrate more responsible business practices.

On the other hand, carbon tax is a policy instrument aimed at reducing greenhouse gas emissions. The implementation of this tax aims to encourage companies to pay more attention to the

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impact of emissions generated by their operational activities. The carbon tax also serves as an incentive for companies to adopt more environmentally friendly technologies, so that they can contribute to climate change mitigation.

While sustainability reporting and carbon taxes have noble goals, their implementation in Southeast Sulawesi still faces a number of obstacles. One of the main obstacles is the low understanding of company management on the importance of sustainability reporting and carbon tax. Many companies still do not realize the importance of integrating these principles into their business strategies.

In addition, limited infrastructure and technology in the region are also inhibiting factors. Accurate and timely data collection and reporting requires adequate technological support. However, not all mining companies in Southeast Sulawesi have sufficient resources to implement an efficient reporting system. This adds to the challenge of meeting regulatory standards.

To address these challenges, comprehensive and continuous socialization is required. This socialization not only aims to improve companies' understanding of existing regulations, but also to prepare them for global demands for more sustainable business practices. Socialization involving governments, companies and local communities can help create wider awareness of the importance of sustainability reporting and carbon taxes.

Collaboration between various parties is a crucial step in ensuring the successful implementation of sustainability reporting and carbon tax. The government can play a role in providing clear regulations and incentives to companies that comply with environmental standards. Meanwhile, companies must be proactive in adopting more environmentally friendly practices and engaging communities in their sustainability efforts.

With this increased awareness and understanding, mining companies in Southeast Sulawesi are expected to adopt more transparent, accountable and responsible business practices towards the environment and local communities. The implementation of sustainability reporting and carbon taxes will not only benefit the companies themselves, but also sustainable development in the region.

ACTIVITY METHOD

The method used in this activity focuses on a persuasive educational approach to increase the awareness and understanding of mining companies in Southeast Sulawesi regarding sustainability reporting and carbon tax. This activity began with an evaluation of the company's level of knowledge of these two concepts. The evaluation was conducted through surveys and interviews with company management to determine the extent to which the implementation of sustainability principles has been carried out and their level of understanding of carbon tax policies. The results of this evaluation became the basis for designing an appropriate counseling strategy.

The next step was to identify the key challenges faced by companies in implementing sustainability reporting and carbon taxes. The identification process was conducted through in-depth discussions with stakeholders in mining companies. This analysis includes technological constraints, human resource limitations, and regulatory barriers that may slow down the implementation of sustainability and carbon tax policies. The identification of these challenges is important to develop appropriate and relevant solutions.

Based on the evaluation results and identification of challenges, an effective extension method was developed. The outreach was conducted using a lecture approach, where the service team explained in detail about the importance of sustainability reporting and carbon tax, as well as the long-term benefits for companies and the environment. The material presented covered the policy, technical, and economic benefits of implementing sustainability, which is expected to strengthen the company's commitment to social and environmental responsibility.

Interactive discussion methods were also applied to deepen participants' understanding. The discussion aimed to encourage active participation from companies, where they could share their experiences, challenges faced and possible solutions implemented. The Q&A session provided an opportunity for participants to further explore how sustainability and carbon tax principles can be integrated in the day-to-day operations of their mining companies.

This activity was aimed at managers and employees of mining companies in Southeast Sulawesi, especially those involved in sustainability reporting. It is expected that, through lectures and interactive discussions, participants will gain a deeper understanding and be ready to apply the principles of sustainability reporting and carbon tax in their business activities. The methods used in this activity are expected to strengthen participants' skills and knowledge, so that they are able to overcome obstacles in implementing sustainability policies in their respective companies.

RESULTS AND DISCUSSION

The results of the socialization and interactive discussion revealed various challenges faced by mining companies in Southeast Sulawesi in implementing sustainability reporting and carbon tax policies. These challenges include limited human resources, especially the lack of experts in sustainability reporting and low understanding of international standards such as GRI Standards. In addition, the integration of sustainability into business strategy is still an obstacle, so sustainability reporting has not fully supported the company's strategic goals.

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Figure 1. Socialization of Sustainability Reporting and Carbon Tax Activities

In terms of technology and infrastructure, companies face limitations in information systems to collect and analyze sustainability data, including a lack of accurate emission measurement tools. Budget constraints are also a significant barrier to implementing green technologies, hindering companies' transition to more sustainable operations. Regulatory uncertainty regarding carbon taxes, coupled with the complexity of environmental regulations, further complicates companies' efforts to comply with sustainability policies.

Despite the challenges, the results of the event also showed an increase in participants' awareness of the importance of sustainability and carbon emission reduction. The enthusiasm seen during the interactive discussion sessions reflected the high interest of the participants to understand more about carbon emission reduction strategies, environmental impact reporting methods, as well as opportunities in transitioning to renewable energy. These findings support previous research that suggests that appropriate educational interventions can accelerate the adoption of sustainable practices in the mining industry.

One of the concrete outcomes of this activity was the development of an initial action plan by the participants to implement sustainability reporting and prepare a carbon tax policy. This action plan includes strengthening sustainability governance, internal capacity building through training, improving data management systems, and carbon emission reduction strategies. In addition, participants also developed a risk mitigation plan related to the carbon tax, to reduce the financial impact that may arise.

Figure 2. Socialization of Sustainability Reporting and Carbon Tax Activities

This activity also produced several important outputs, such as a training module tailored to the context of the mining industry in Southeast Sulawesi, the establishment of a collaboration network between participants, and a draft scientific article that will be published. These outputs are expected to make a sustainable contribution to efforts to improve sustainability practices in the mining sector.

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CONCLUSIONS AND SUGGESTIONS

Based on the results of the socialization activities on sustainability reporting and carbon tax, as well as the outcomes achieved, it can be concluded that this activity has succeeded in increasing the understanding and awareness of mining companies in Southeast Sulawesi on the importance of sustainable business practices. The identification of specific challenges faced by companies provided clear insights into areas that require more attention in the implementation of sustainability reporting and carbon tax preparation. In addition, the development of training modules, practical guidelines and collaboration networks provided a solid foundation for ongoing capacity building efforts in the mining sector. The development of policy recommendations and scientific articles also contributed to the development of knowledge and policy practices that support the transition to a more sustainable mining industry.

Based on the findings, some suggestions include the need for increased coordination between the central government, local governments and the private sector in developing and implementing policies that support sustainable mining practices. In addition, it is important to make sustainable investments in human resource (HR) capacity building in the field of sustainability, both at the

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company level and government agencies. There is an urgency in developing supporting infrastructure, especially related to environmental impact measurement and monitoring, to facilitate the implementation of accurate sustainability reporting. The need for stronger incentives for companies that demonstrate commitment and superior performance in sustainability practices is also critical. In addition, it is important to increase collaboration between the mining sector, academia and civil society in developing innovative solutions to sustainability challenges in the mining industry. The implementation of these recommendations is expected to accelerate the transition towards more sustainable mining practices in Southeast Sulawesi, which in turn will contribute to more inclusive and environmentally-friendly economic development in the region.

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