

ACCOUNTABILITY IN PUBLIC SECTOR SUSTAINABILITY REPORT

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ABSTRACT

The regulations pertaining to the execution of social and environmental responsibility, also known as sustainability, primarily govern the corporate sector. When it comes to implementing public accountability, the government has a responsibility to furnish information in order to meet the public's entitlements, specifically the entitlement to knowledge, the entitlement to be informed, and the entitlement to have their desires acknowledged. Mostly, sustainability reports was made by corporates company but in this research, we examine accountability in public sector sustainability report. Stakeholder's Theory and Legitimacy Theory was using in this research. This research using descriptive analysis. This article is a conceptual piece that explores the relationship between accountability and sustainability reporting in the public sector. The focus of this study is the 2020 BPK Sustainability Report. The sustainability report encompasses several principal. The significance of the research findings. The BPK has revealed all of the principles outlined in the GRI Standards.

Keywords: Accountability, Sustainability Reports, Public Sector

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