

Analysis of Company Indicators Disclosure in Economic Category on Sustainability Report based on GRI-4 Guidelines (Case Study on PT. Pertamina 2014)

ABSTRACT

This study aims to analyze the compliance of company sustainability report in disclosing generic and sector specific indicators with GRI-G4 standard under economic category. The object of the research is PT Pertamina's 2014 sustainability report. This study is a qualitative research that uses secondary data obtained from official website of PT Pertamina (Persero) Tbk. Data collection method is documentation method. Based on the research, it can be conclude the generic and sector specific indicators disclosure for Economic Category disclosed in the 2014 Sustainability Report of PT Pertamina (Persero) Tbk have not fully in accordance with the GRI-G4, because not every items required by GRI-G4 is included in indicators disclosure.

Keyword: Sustainability Report, Global Reporting Initiatives (GRI), Indicators, Corporate Social Responsibility (CSR)

