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THESIS

**“EVALUATION OF COMPANY INDICATORS DISCLOSURE IN
ENVIRONMENTAL CATEGORY ON SUSTAINABILITY
REPORT BASED ON GRI-4 GUIDELINES”**

(Case Study on PT. BADAQ NGL 2015)

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Evaluation of Company Indicators Disclosure in Environmental Category on Sustainability Report based on GRI-4 Guidelines (Case Study on PT. Badak NGL 2015)

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ABSTRACT

The purpose of this study is to evaluate the compliance of the company sustainability report in disclosing indicators under environmental category with GRI-G4 standard. The object used for this research is the sustainability report of PT. Badak NGL in 2015. This study uses secondary data obtained from the official website of the company. The result of this study shows that the sustainability report prepared by PT. Badak NGL in 2015 have not fully disclosed in accordance with GRI-G4. There are several items that are not included in the company's sustainability report. Despite the organizations are not compelled to disclose all of the information regarding the aspects and indicators in GRI-G4 in order to fulfill the 'in accordance' criteria, however, the better the level of conformity with the standard, the information will be more relevant and have a certain quality.

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

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengevaluasi kesesuaian dari laporan keberlanjutan perusahaan dalam mengungkapkan indikator-indikator dalam kategori lingkungan dengan standar GRI-G4. Objek yang digunakan dalam penelitian ini adalah laporan keberlanjutan PT. Badak NGL pada tahun 2015. Penelitian ini menggunakan data sekunder yang didapatkan dari halaman resmi perusahaan. Hasil dari penelitian menunjukkan bahwa laporan keberlanjutan yang disiapkan oleh PT. Badak NGL di tahun 2015 belum sepenuhnya diungkapkan berdasarkan standar GRI-G4. Terdapat beberapa item dan informasi yang tidak di laporkan oleh perusahaan. Meskipun organisasi-organisasi tidak diwajibkan untuk mengungkapkan seluruh informasi terkait aspek-aspek dan indicator dalam GRI-G4, namun semakin baik tingkat kesesuaian pengungkapan dengan standar, informasi yang disampaikan akan menjadi lebih relevan dan berkualitas.

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

This thesis has already examined and passed on January 12th, 2017. The abstract has already approved by thesis advisor and examiner:

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