



**ACCOUNTING DEPARTMENT
ECONOMICS FACULTY
ANDALAS UNIVERSITY**

THESIS

**“THE CONSISTENCY OF MATERIAL ASPECTS REPORTED IN
SUSTAINABILITY REPORT”**

(Case Study at PT. Aneka Tambang Tbk and PT. Indo Tambangraya Megah Tbk)

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THE CONSISTENCY OF MATERIAL ASPECTS REPORTED IN SUSTAINABILITY REPORT (CASE STUDY AT PT. ANEKA TAMBANG TBK AND PT. INDO TAMBANGRAYA MEGAH TBK)

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ABSTRACT

The purpose of this study is to examine the extent to which PT. Aneka Tambang Tbk and PT. Indo Tambangraya Megah Tbk reported their material aspects consistently in sustainability report. This study is qualitative research that uses secondary data obtained from official website of both companies. Data collection method is documentation method. The result shows that none of them consistent in reporting their material aspects during period 2013-2016. PT. Aneka Tambang Tbk has only 15 consistent material aspects (34.8%). The rest of 28 material aspects (65.2%) are not consistent. On other hand, PT. Indo Tambangraya Megah Tbk has only 16 consistent material aspects (66.7%). The rest of 8 material aspects (33.3%) are not consistent. The result also shows that both companies does not provide any explanation or justification for any inconsistent material aspects.

Keywords: Consistency, Material Aspect, Sustainability, Sustainability Report

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui tingkat pelaporan aspek aspek material pada laporan keberlanjutan PT. Aneka Tambang Tbk dan PT. Indo Tambangraya Megah Tbk. Penelitian ini tergolong kedalam penelitian kualitatif dengan menggunakan data sekunder yang diperoleh dari *official website* kedua perusahaan. Teknik pengeumpulan data adalah dengan metode dokumentasi. Hasil penelitian ini menunjukkan bahwa selama periode 2013-2016 kedua perusahaan tidak konsisten dalam melaporkan setiap aspek materialnya. PT. Aneka Tambang Tbk hanya memiliki 15 aspek material yang konsisten (34.8%) sedangkan 28 aspek material lainnya dilaporkan tidak konsisten (65.2%). PT. Indo Tambangraya Megah hanya memiliki 16 aspek material yang konsisten (66.7%) sedangkan 8 aspek material lainnya tidak konsisten (33.3%). Hasil penelitian juga menemukan bahwa kedua perusahaan tidak memberikan penjelasan ataupun justifikasi terhadap aspek material yang konsisten..

Kata kunci: *Konsistensi, Aspek Material, Sustainability, Sustainability Report*

