



ACCOUNTING DEPARTMENT

**FACULTY OF ECONOMICS AND BUSINESS
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THESIS

**Analysis of the Application of the Global Reporting Initiative (GRI) G4 in
Sustainability Reports of a Manufacturing Company**

(Case Study on PT Chandra Asri Petrochemical Tbk Period 2020 – 2022)

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*Submitted as One of the Requirements for Obtaining a Bachelor's Degree in
Accounting Faculty of Economics and Business, Andalas University*

PADANG

2023

ABSTRACT

This research was conducted to find out how the application of GRI G-4 and the disclosure of sustainability reports in a manufacturing company in Indonesia, from the level of disclosure of general standards and specific standards on sustainability reports. The object of this research is the Application of GRI-G4 in the 2020-2022 report on the sustainability of PT Chandra Asri Petrochemical Tbk. The data is processed in the form of sustainability reports obtained from the official company's website. The analysis technique used is content analysis by giving a score for each GRI G-4 item that has been disclosed. The results of this study indicate that overall the highest level of disclosure occurred in 2022 in general standard disclosures (G4-1 - G4-58) is 65%; in the Economic category (EC1 - EC9) at 77.78%; the Environmental category (EN1 - EN34) that is 96.77%; and from Social Sub-Category: Labor Practices and Decent Work (LA1 - LA16) is 93.75%, Sub-Category: Human Rights (HR1 - HR12) is 83.33%, Sub-Category: Society (SO1 - SO11) is 72.73%, and Sub-Category: Product Responsibility (PR1 - PR9) is 66.67%. Meanwhile, the lowest disclosure occurs in the Social Sub-Category: Human Rights on specific standards in 2020.

Keywords: GRI - G4, Sustainable Report, Manufacture Company.

