



DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS
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ECONOMIC AND ENVIRONMENTAL DISCLOSURES ON
ASRR 2018 COMPANIES' SUSTAINABILITY REPORT
BASED ON GRI STANDARDS

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Economic and Environmental Disclosures on ASRR 2018 Companies' Sustainability Report based on GRI Standards

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ABSTRACT

This study aims to figuring out about how economic and environmental disclosures on the sustainability report of Indonesian Companies that get a platinum rating in ASRR 2018 based on GRI Standards. The object of the research are the sustainability reports of Indonesian companies that get a platinum rating in ASRR 2018 and adopted GRI Standards in preparing their sustainability report. The selected companies are PT AntamTbk, PT Perusahaan Gas Negara Tbk, PT Pupuk Indonesia (Persero), PT Pupuk Kalimantan Timur, PT Vale Indonesia Tbk, and PT WijayaKarya (Persero) Tbk. This study is a descriptive qualitative research that uses secondary data obtained from official website of companies selected. Based on the research, it can be conclude only the economic and environmental disclosures of PT Vale Indonesia Tbk and PT WijayaKarya (Persero) Tbk are complete and in accordance with GRI Standards. The other 4 companies which is PT AntamTbk, PT Perusahaan Gas Negara Tbk, PT Pupuk Indonesia (Persero) PT Pupuk Kalimantan Timur have not in accordance with the GRI Standards, because the reporting requirement have not disclosed completely yet.

Keyword: Sustainability Report, Global Reporting Initiatives (GRI), Disclosures, Economic, Environmental

ABSTRAK

Penelitian ini bertujuan untuk mencari tahu tentang bagaimana pengungkapan ekonomi dan lingkungan pada laporan keberlanjutan Perusahaan Indonesia yang mendapatkan peringkat platinum dalam ASRR 2018 berdasarkan Standar GRI. Objek penelitian adalah laporan keberlanjutan perusahaan Indonesia yang mendapatkan peringkat platinum dalam ASRR 2018 dan mengadopsi Standar GRI dalam menyiapkan laporan keberlanjutan mereka. Perusahaan yang dipilih adalah PT Antam Tbk, PT Perusahaan Gas Negara Tbk, PT Pupuk Indonesia (Persero), PT Pupuk Kalimantan Timur, PT Vale Indonesia Tbk, dan PT Wijaya Karya (Persero) Tbk. Penelitian ini adalah penelitian kualitatif deskriptif yang menggunakan data sekunder yang diperoleh dari situs resmi perusahaan yang dipilih. Berdasarkan penelitian, dapat disimpulkan hanya pengungkapan ekonomi dan lingkungan dari PT Vale Indonesia Tbk dan PT Wijaya Karya (Persero) Tbk yang lengkap dan sesuai dengan Standar GRI. 4 perusahaan lainnya yaitu PT Antam Tbk, PT Perusahaan Gas Negara Tbk, PT Pupuk Indonesia (Persero) PT Pupuk Kalimantan Timur belum sesuai dengan Standar GRI, karena persyaratan pelaporan belum diungkapkan sepenuhnya.

Keyword: Sustainability Report, Global Reporting Initiatives (GRI), Disclosures, Economic, Environmental

