

INTISARI

ANALISIS TINGKAT KESESUAIAN LAPORAN KEBERLANJUTAN TERHADAP PEDOMAN GRI PADA PERUSAHAAN TAMBANG DI INDONESIA DAN THAILAND

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Tujuan – Penelitian ini bertujuan menganalisis kesesuaian laporan keberlanjutan perusahaan pertambangan yang beroperasi di Indonesia dan Thailand dengan cara menganalisis dengan menggunakan pedoman GRI *standards*.

Metode Penelitian – Penelitian ini merupakan penelitian deskriptif dengan pendekatan kualitatif. Penelitian ini menggunakan metode analisis konten. Sampel penelitian berjumlah sepuluh perusahaan pertambangan dari Indonesia dan Thailand laporan keberlanjutan di Bursa Efek Indonesia dan *The Stock Exchange of Thailand* pada tahun 2020-2021. Data dianalisis dengan metode *coding*, pemberian skor dan pengelompokan sesuai dengan tingkat kesesuaian.

Temuan – Hasil penelitian menunjukkan bahwa tingkat kesesuaian laporan keberlanjutan terhadap pedoman GRI pada perusahaan sampel Indonesia dan perusahaan sampel Thailand masih tergolong belum sesuai. Menurut hasil pengolahan data, diperoleh nilai rata-rata kesesuaian laporan keberlanjutan sebesar 45,96 % pada perusahaan sampel Indonesia. Sedangkan, perusahaan sampel Thailand memiliki tingkat kesesuaian atas laporan keberlanjutan terhadap

pedoman GRI mencapai 51,21%. Secara keseluruhan, tingkat kesesuaian atas laporan keberlanjutan perusahaan sampel Thailand lebih tinggi dibandingkan perusahaan sampel Indonesia. Hasil pengolahan data menunjukkan bahwa perusahaan sampel Thailand melakukan pengungkapan dalam aspek ekonomi dan lingkungan dengan lebih baik dibandingkan dengan perusahaan sampel Indonesia.

Orisinalitas – Analisis tingkat kesesuaian laporan keberlanjutan terhadap pedoman GRI pada perusahaan pertambangan di Indonesia dan Thailand yang mewajibkan penerapan pelaporan keuangan berkelanjutan.

Kata kunci: Laporan Keberlanjutan, *GRI Standards*, Industri Pertambangan, Tingkat Kesesuaian.

ABSTRACT

AN ANALYSIS OF THE COMPATIBILITY OF SUSTAINABILITY REPORTS TO THE GRI GUIDELINES IN MINING COMPANIES IN INDONESIA AND THAILAND

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Objectives – This study aims to analyze the conformity between sustainability reports as made by mining companies operating in Indonesia and Thailand by conducting an analysis using the GRI standards guidelines.

Research Methods - This research is a descriptive study with a qualitative approach. This research uses content analysis method. The research sample consisted of ten mining companies from Indonesia and Thailand reporting sustainability on the Indonesia Stock Exchange and The Stock Exchange of Thailand in 2020-2021. The data were analyzed by coding method, scoring and grouping according to the level of conformity.

Findings – The results of the study indicate that the level of conformity of the sustainability report to the GRI guidelines in the sample companies of Indonesia and the sample companies of Thailand is still not appropriate. According to the results of data processing, the average value of the sustainability report suitability was 45.96% for the Indonesian sample companies. Meanwhile, the sample Thai companies have a level of conformity with the sustainability report to the GRI

guidelines reaching 51.21%. Overall, the level of conformity with the sustainability reports of the Thai sample companies is higher than that of the Indonesian sample companies. The results of data processing show that the Thai sample companies perform better disclosures in economic and environmental aspects than the Indonesian sample companies.

Originality – An analysis of the level of conformity of the sustainability report against the GRI guidelines based on POJK Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance which requires Issuers, Financial Services Institutions, and Public Companies to issue sustainability reports.

Keywords: Sustainability Report, GRI Standards, Mining Industry, Conformity Level.