

ABSTRAK

Upaya pengungkapan laporan keberlanjutan perusahaan tidak dapat dipisahkan dari praktik pengembangan masyarakat yang menjadi isu penting dalam aspek sosial. Penelitian ini mengintegrasikan teori *Voluntary Disclosure Theory* dan *Stakeholder Theory* untuk mengamati praktik pengembangan masyarakat sebagai manifestasi dari bisnis etis. Penelitian ini mengidentifikasi praktik pengembangan masyarakat berdasarkan kategori program *Corporate Social Responsibility* (CSR) untuk Pembangunan Sosial, meliputi *charity*, *infrastructure*, *capacity building*, dan *empowerment*, serta konteks yang memengaruhi perusahaan dalam praktik pengembangan masyarakat yang diungkap dalam laporan keberlanjutan.

Penelitian ini menggunakan metode kualitatif dengan pendekatan analisis isi (*content analysis*) terhadap 36 laporan keberlanjutan perusahaan yang diperingkat pada tingkat Asia (Asia Sustainability Reporting Rating/ASRRAT 2022) yang diselenggarakan oleh National Center for Sustainability Reporting (NCSR). Istilah/kata bantuan dan program menggambarkan bagaimana praktik pengembangan masyarakat di Indonesia. Istilah/kata bantuan berafiliasi dengan *charity* dan *infrastructure*, sedangkan istilah program berkaitan dengan *capacity building* dan *empowerment*.

Namun demikian, praktik pengembangan masyarakat adalah hasil interaksi antara budaya perusahaan (*corporate culture*), konteks sosial ekonomi (*social economic context*), dan konteks regulasi (*regulatory context*). Ketiga aspek ini memberikan pengaruh signifikan terhadap pengungkapan kinerja sosial perusahaan yang tercermin dalam praktik pengembangan masyarakat pada laporan keberlanjutan. Penelitian ini berupaya memberikan kontribusi dan refleksi terhadap perkembangan CSR; pengungkapan praktik pengembangan masyarakat bersifat dinamis dan adaptif.

Kata Kunci: Laporan Keberlanjutan, Transparansi, GRI, CSR, Pengembangan Masyarakat

ABSTRACT

The efforts of companies in disclosing sustainability reports are inseparable from the practice of community development, which is a significant issue in the social aspect. This study integrates Voluntary Disclosure Theory and Stakeholder Theory to observe community development practices as a manifestation of ethical business. The study identifies community development practices based on the Corporate Social Responsibility (CSR) Program Categories for Social Development, which include charity, infrastructure, capacity building, and empowerment, as well as the contexts influencing companies in their community development practices disclosed in sustainability reports.

This research employs a qualitative method with a content analysis approach to 36 sustainability reports of companies ranked at the Asian level (Asia Sustainability Reporting Rating/ASRRAT 2022) organized by the National Center for Sustainability Reporting (NCSR). The terms 'assistance' and 'program' illustrate how community development practices are conducted in Indonesia. The term 'assistance' is affiliated with charity and infrastructure, while 'program' is related to capacity building and empowerment.

Nevertheless, community development practices result from the interaction between corporate culture, socio-economic context, and regulatory context. These three aspects significantly influence the disclosure of the company's social performance, reflected in the community development practices in the sustainability reports. This study aims to contribute to and reflect on the evolution of CSR, where the disclosure of community development practices is dynamic and adaptive.

Keywords: Sustainability Report, Transparency, GRI, CSR, Community Development