

ABSTRAK

Pelaporan keberlanjutan berfungsi sebagai sarana komunikasi antara perusahaan dan pemangku kepentingan terkait kinerja lingkungan, sosial, dan tata. Melalui laporan ini, perusahaan diharapkan mampu memberikan gambaran menyeluruh mengenai dampak aktivitas bisnisnya serta upaya yang dilakukan untuk memitigasi risiko dan memaksimalkan peluang keberlanjutan. Selain sebagai bentuk akuntabilitas, laporan keberlanjutan juga menjadi indikator sejauh mana perusahaan berkontribusi terhadap pencapaian *Sustainable Development Goals*. Sama halnya dengan Unilever Indonesia dan PT Indofood CBP Sukses Makmur Tbk. Hasil penelitian menunjukkan bahwa kedua perusahaan pada umumnya telah mengungkapkan informasi keberlanjutan sesuai dengan indikator utama dalam PSPK. Namun, terdapat perbedaan karena implementasi dan penekanan pengungkapan keberlanjutan masih disesuaikan dengan konteks operasional dan strategi bisnis masing-masing perusahaan.

Kata kunci: laporan keberlanjutan, PSPK, analisis komparatif, Unilever Indonesia, Indofood CBP Sukses Makmur Tbk

ABSTRACT

Sustainability reporting serves as a means of communication between companies and stakeholders regarding environmental, social, and governance performance. Through these reports, companies are expected to provide a comprehensive overview of the impact of their business activities and the efforts made to mitigate risks and maximize sustainability opportunities. In addition to being a form of accountability, sustainability reports also serve as an indicator of the extent to which companies contribute to the achievement of the Sustainable Development Goals. This is the case with Unilever Indonesia and PT Indofood CBP Sukses Makmur Tbk. The results of the study show that both companies have generally disclosed sustainability information in accordance with the main indicators in the PSPK. However, there are differences because the implementation and emphasis of sustainability disclosure are still adjusted to the operational context and business strategy of each company.

Keywords: sustainability report, PSPK, comparative analysis, Unilever Indonesia, Indofood CBP Sukses Makmur Tbk