

## INTISARI

**Tujuan** – Penelitian ini mengevaluasi pelaksanaan, kepatuhan, dan pengungkapan CSR melalui dimensi pelaksanaan dan pelaporan dengan menggunakan *framework* ISO 26000, UU No. 40 Tahun 2007, PP No. 47 Tahun 2012, dan GRI G4.

**Metode Penelitian** – Analisis data untuk pelaporan dan pengungkapan CSR menggunakan *content analysis* berdasarkan indikator GRI G4. Teknik analisis *miles et al* (2014) mulai dari reduksi data, menyajikan data, dan menarik kesimpulan dalam pelaksanaan aktivitas CSR menggunakan indikator ISO 26000, dan untuk kepatuhan menggunakan regulasi terkait, yaitu UU No. 40 Tahun 2007 dan PP No. 47 Tahun 2012.

**Temuan** – Hasil penelitian menunjukkan bahwa (1) pelaksanaan CSR Holcim Cilacap dikatakan baik melalui berbagai program dan pendekatan dibuktikan dengan Indeks Kepuasan Masyarakat (IKM) 84,2%; (2) kepatuhan pelaksanaan CSR Holcim Cilacap dinilai tinggi karena dalam keadaan kondisi keuangan yang kurang baik, tetap melaksanakan program CSR sesuai dengan kaidah ketentuan perundang-undangan. Holcim Cilacap sudah mematuhi UU No 40 Tahun 2007 dan PP No 47 Tahun 2012; (3) pelaksanaan CSR Holcim Cilacap ditinjau dari ISO 26000 sudah sesuai, meskipun pelaksanaan CSR Holcim Cilacap kurang optimal pada program posdaya; (4) tingkat pengungkapan laporan keberlanjutan ditinjau dari *framework* GRI G4 secara keseluruhan mencapai 38%, pengungkapan kategori lingkungan mencapai 62%, sedangkan ekonomi dan sosial baru mencapai 22% dan 25%.

**Originalitas** – Salah satu fokus penelitian ini ialah mengevaluasi pelaksanaan CSR secara komprehensif melalui dimensi pelaksanaan dan pelaporan. Belum ada penelitian yang meneliti keduanya secara bersamaan.

**Kata kunci:** *Corporate Social Responsibility*, ISO 26000, GRI G4, Pelaksanaan dan Pengungkapan.

## ABSTRACT

**Purpose** - This study evaluates CSR implementation, compliance, and disclosure through the dimensions of implementation and reporting using ISO 26000, Law Number 40 of 2007, Government Regulation Number 47 of 2012, and GRI G4 framework.

**Research Methods** - Analysis data for CSR reporting and disclosure uses a content analysis based on the GRI G4 indicators. Miles et al. (2014) analysis technique starts with data reduction, data presentation, and conclusions drawing on CSR activities implementation using ISO 26000 indicators, and for compliance, related regulations are used, namely Law Number 40 Tahun 2007 and Government Regulation Number 47 of 2012.

**Findings** - The results of the study showed that (1) CSR implementation of Holcim Cilacap was said to be good through various programs and approaches, as proven by a Community Satisfaction Index (Indeks Kepuasan Masyarakat (IKM) of 84,2%; (2) CSR implementation compliance of Holcim Cilacap was high because under conditions of poor financial conditions, the CSR program continued to be implemented in accordance with the rules of law. Holcim Cilacap has complied with Law Number 40 of 2007 and Government Regulation Number 47 of 2012; (3) CSR implementation of Holcim Cilacap, in terms of ISO 26000, was appropriate, but CSR implementation of Holcim Cilacap was not optimal in the Family Empowerment Post (Posdaya) program; (4) the level of sustainability reports disclosure, based on the GRI G4 framework as a whole reached 38%, environmental categories disclosure reached 62%, while economic and social disclosures only reached 22% and 25%.

**Originality** - One of the focuses of this research was to evaluate the CSR implementation in a comprehensive manner through the dimensions of implementation and reporting. No previous studies have examined both of them simultaneously.

**Keywords:** Corporate Social Responsibility, ISO 26000, GRI G4, Implementation and Disclosure.