

ANALISIS TINGKAT KESESUAIAN LAPORAN KEBERLANJUTAN TERHADAP PEDOMAN GRI TERBARU DI INDONESIA

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Intisari

Tujuan – Penelitian ini bertujuan untuk menganalisis tingkat kesesuaian laporan keberlanjutan terhadap pedoman GRI terbaru di Indonesia, selain itu juga menganalisis perbedaan rata-rata tingkat kesesuaian laporan keberlanjutan antara perusahaan besar dengan perusahaan kecil, serta antara industri manufaktur dengan industri nonmanufaktur.

Metode Penelitian – Penelitian ini merupakan penelitian kuantitatif. Data diperoleh dari website masing-masing perusahaan serta website Bursa Efek Indonesia (BEI). *Scoring index* digunakan untuk memberikan skor agar memperoleh tingkat kesesuaian masing-masing perusahaan terhadap pedoman GRI. Uji normalitas dan *independent t-test* merupakan pengujian yang digunakan dalam penelitian.

Temuan – Laporan keberlanjutan perusahaan sampel secara keseluruhan masih belum sesuai terhadap pedoman GRI. Industri infrastruktur, utilitas, dan transportasi memiliki tingkat kesesuaian paling tinggi dibandingkan dengan industri lainnya. Secara keseluruhan, perusahaan sampel cenderung mendokumentasikan hal yang bersifat umum dibandingkan hal khusus. Kemudian, tidak ditemukan perbedaan rata-rata tingkat kesesuaian yang signifikan antara perusahaan besar dengan perusahaan kecil, serta antara industri manufaktur dengan industri nonmanufaktur.

Orisinalitas – Publikasi laporan keberlanjutan meningkat beberapa waktu terakhir, dan penyajian atas laporan keberlanjutan sampai dengan penelitian ini dilakukan masih bersifat sukarela. GRI merupakan pedoman penyusunan laporan keberlanjutan yang digunakan oleh mayoritas perusahaan di seluruh dunia, dan GRI baru saja mengeluarkan standar terbaru. Penelitian ini berusaha mendokumentasikan laporan keberlanjutan di Indonesia menggunakan instrumen GRI terbaru tersebut. Penelitian ini juga tidak hanya melakukan analisis terhadap tingkat kesesuaian, akan tetapi melakukan uji komparasi.

Kata kunci: Laporan Keberlanjutan, *Global Reporting Initiative*, Ukuran Perusahaan, Industri Manufaktur.

ANALYSIS OF SUSTAINABILITY REPORT COMPLIANCE LEVEL WITH THE LATEST GRI GUIDELINES IN INDONESIA

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Abstract

Objective - This study aims to analyze sustainability report compliance level of with the latest GRI guidelines in Indonesia, while also analyzing the differences in sustainability report compliance average level between large and small companies, as well as between the manufacturing industry and non-manufacturing industry.

Research Method - This is a quantitative study. The data were obtained from each company's websites as well as from Indonesia Stock Exchange's (IDX) website. Scoring index was used to provide a score in order to obtain the compliance level of each company with the GRI guidelines. Normality test and independent t-test were used in this research.

Findings - The sample companies' sustainability report as a whole is still not in compliance with the GRI guidelines. The infrastructure, utilities, and transportation industries have the highest level of compliance than other industries. Overall, the sample companies tend to document general matters rather than specific things. Furthermore, there is no significant difference in the compliance level average between large companies and small companies, as well as between the manufacturing industry and the non-manufacturing industry.

Originality - Sustainability reports publication has increased in recent times, and the sustainability reports presentation up to the time this research was conducted is still voluntary. GRI is a guideline for preparing sustainability reports that is used by the majority of companies around the world, and GRI has just issued the latest standards. This study attempts to document sustainability reports in Indonesia using the latest GRI instrument. This study also not only conducted an analysis of the suitability level, but also carried out a comparative test.

Keywords: sustainability report, Global Reporting Initiative, company size, manufacturing industry.