



## TABLE OF CONTENTS

<b>ACKNOWLEDGEMENT.....</b>	<b>ii</b>
<b>LIST OF FIGURES .....</b>	<b>v</b>
<b>LIST OF TABLES .....</b>	<b>vi</b>
<b>LIST OF ABBREVIATIONS .....</b>	<b>vii</b>
<b>LIST OF APPENDICES .....</b>	<b>viii</b>
<b>ABSTRACT.....</b>	<b>ix</b>
<b>INTISARI .....</b>	<b>x</b>
<b>CHAPTER I .....</b>	<b>1</b>
<b>INTRODUCTION.....</b>	<b>1</b>
1.1 Background .....	1
1.2 Problem Identification.....	6
1.3 Research Questions .....	13
1.4 Research Objectives .....	13
1.5 Motivation for Research.....	13
1.6 Benefit of Research .....	14
1.7 Writing Structure.....	14
<b>CHAPTER II.....</b>	<b>16</b>
<b>LITERATURE REVIEW .....</b>	<b>16</b>
2.1 Theories Underpinning Research.....	16
2.2 Environmental Responsibility of a Company .....	20
2.3 Environmental Reporting Practices.....	22
2.4 CER Based on GRI Standards.....	25
2.5 Previous Studies .....	28
2.6 Research Framework.....	44
<b>CHAPTER III .....</b>	<b>47</b>
<b>RESEARCH METHODOLOGY .....</b>	<b>47</b>
3.1 Research Design.....	47
3.2 Content Analysis .....	48
3.2.1 Unitizing .....	48
3.2.2 Sampling.....	49
3.2.3 Coding .....	49



3.2.4 Evaluation and Analytical Construct.....	51
3.3 Population and Sample.....	52
3.4 Research Instrument.....	54
3.5 Data Collection Techniques .....	55
3.6 Data Analysis Techniques .....	55
3.6.1 Coding Technique.....	55
3.6.2 Rating Scale for Scoring .....	58
3.7 Reliability and Validity Tests.....	60
<b>CHAPTER IV.....</b>	<b>62</b>
<b>RESEARCH RESULTS AND DISCUSSION .....</b>	<b>62</b>
4.1 Data Description.....	62
4.2 Results and Discussion.....	63
4.2.1 Quality of CER Disclosure Based on GRI Standards.....	63
4.2.2 Compliance Analysis of PT. Pertamina.....	65
4.2.3 Compliance Analysis of PT. Elnusa Tbk.....	68
4.2.4 Compliance Analysis of PT. Apexindo Pratama Duta Tbk., PT. Surya Esa Perkasa Tbk., and PT. Radiant Utama Interinsco Tbk. ....	71
4.2.5 Discussion.....	75
<b>CHAPTER V .....</b>	<b>79</b>
<b>CONCLUSION .....</b>	<b>79</b>
5.1 Conclusion.....	79
5.2 Limitations .....	81
5.3 Recommendations .....	82
<b>REFERENCES.....</b>	<b>84</b>
<b>APPENDICES .....</b>	<b>94</b>
Appendix A – Comparison Between GRI G4 and ISO 26000.....	94
Appendix B – GRI Standards 300 Environment 2020.....	100
Appendix C – Coding Sheet.....	103