

INTISARI

PENILAIAN KUALITAS IMPLEMENTASI *CORPORATE SOCIAL RESPONSIBILITY (CSR)* PADA PERUSAHAAN PERTAMBANGAN DI INDONESIA BERDASARKAN INDEKS *GLOBAL REPORTING INITIATIVE (GRI)*

Suharlina

Dr. Sony Warsono, MAFIS., CA., Akt

Universitas Gadjah Mada Yogyakarta

Tujuan penelitian ini adalah untuk melihat implementasi *Corporate Social Responsibility (CSR)* perusahaan sesuai dengan indeks *Global Reporting Initiative (GRI)* kemudian melihat apakah CSR yang dijalankan perusahaan sesuai dengan bidang usaha perusahaan dan kebutuhan masyarakat. Pendekatan penelitian yang digunakan adalah penelitian deskriptif. Objek dari penelitian ini adalah PT Antam, PT Bukit Asam, PT Medco Energy, dan PT Indo Tambangraya Megah. Keempat perusahaan ini dipilih karena sudah memenuhi kriteria pengambilan sample. Hasil penelitian menunjukkan bahwa PT Antam cukup memenuhi poin-poin dari indeks GRI sedangkan tiga perusahaan lainnya kurang memenuhi standar tersebut. Namun keempat perusahaan tersebut telah taat terhadap peraturan daerah tempat mereka beroperasi. Hal tersebut terlihat dari kegiatan CSR yang dijalankan perusahaan seperti pembangunan sarana dan prasarana, pemberian beasiswa dan pelatihan kepada karyawan dan masyarakat, pemberdayaan masyarakat seperti pemberian modal usaha mandiri, pembibitan sayur dan ikan, dan pelestarian lingkungan. PROPER yang diperoleh keempat perusahaan tersebut juga terbilang baik

Keyword: CSR, indeks GRI, BUMN dan Swasta

ABSTRACT

**ASSESSING THE QUALITY OF
CORPORATE SOCIAL RESPONSIBILITY (CSR) IMPLEMENTATION
IN MINING COMPANIES IN INDONESIA USING INDEX GLOBAL
REPORTING INITIATIVE (GRI)**

Suharlina

Dr. Sony Warsono, MAFIS., CA., Akt

Gadjah Mada University

Yogyakarta

This research was to observe the implementation of Corporate Social Responsibility (CSR) using Global Reporting Initiative (GRI) index and to find out if the implementation is relevant with the company's business and the community's needs. This research applied a descriptive approach. The objects of the research were Antam Co. Ltd., Bukit Asam Co. Ltd., Medco Energy Co. Ltd., and Indo Tambangraya Co. Ltd. The four companies were selected because they met the sampling criteria. The results indicate that Antam Co. Ltd has met the standards of GRI index while the other three companies have not. However, the four companies in fact have also met to the local regulations applied in their mining sites. This can be seen in such CSR activities as the construction of facilities and infrastructures, the provision of grants and training for employees and communities, the community empowerment activities which include providing capital for independent businesses, vegetables seedling and fish breeding, as well as environment preservation. The PROPER acquired by the four companies was also fairly good.

Keyword: CSR, GRI index, state-owned enterprises and private