

## Analisis kriteria informasi yang diungkapkan di dalam sustainability reporting pada website pemerintah daerah = Analysis of information criteria that reported in sustainability reporting on local government website

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Abstrak

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Skripsi ini membahas mengenai analisis kriteria informasi yang diungkapkan di dalam sustainability reporting pada website pemerintah daerah. Website merupakan salah satu sarana yang lebih efektif dan efisien yang dapat digunakan oleh pemerintah daerah dalam rangka menunjukkan transparansi dan akuntabilitas mereka terkait dengan kinerja sosial dan lingkungan mereka.

Penelitian ini adalah penelitian kualitatif deskriptif yang menganalisa kriteria informasi yang seharusnya diungkapkan di dalam sustainability reporting pada website pemerintah daerah yang disusun berdasarkan undang-undang dan peraturan yang berlaku di Indonesia, GRI 3.1 dan Pilot Version 1.0 of the Sector Supplement for Public Agencies, serta benchmarking negara-negara lain diantaranya Amerika Serikat, Hong Kong, dan Brazil.

**ABSTRACT**

This study focus on analysis of information that should be disclosed on local government's website about their sustainability reporting. Website is one of the efficient and effective tool that can be used by local government to disclose their transparency and accountability in their social and environmental performance.

This study is qualitative descriptive research that analyze sustainability reporting information that should be disclosed by local government in their website.

Researcher obtained all of that information criteria from laws and regulations in Indonesia, GRI 3.1 and Pilot Version 1.0 of the Sector Supplement for Public Agencies, and also benchmarking from another countries, such as USA, Hong Kong, and Brazil.