

Analisis deskriptif terhadap sustainability reporting dengan pendekatan global reporting initiative pada perusahaan pertambangan di indonesia = Descriptive analysis of sustainability reporting with global reporting initiative approach on mining sector companies in indonesia / Christian Agust Pasaribu

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Abstrak

[Penelitian ini bertujuan untuk menganalisis tingkat pengungkapan perusahaan pertambangan di Indonesia yang termasuk dalam Indonesia Sustainability Reporting Award yang diukur menggunakan GRI checklist 3.1 yang telah dipublikasikan oleh Global Reporting Initiative pada tahun 2011. Penelitian ini menggunakan sampel perusahaan yang terdapat di Indonesia Sustainability Reporting Award (ISRA) pada tahun 2011 dan 2012 dengan sampel 8 perusahaan di tahun 2011 dan 18 perusahaan di tahun 2012. Penelitian yang digunakan adalah penelitian kualitatif yang bersifat analisis deskriptif. Hasil dari penelitian ini, ditemukan bahwa rata-rata tingkat pengungkapan per perusahaan terhadap GRI adalah 85,34% pada tahun 2011 dan 90.71% pada tahun 2012. Selain itu dilakukan uji beda rata-rata (menggunakan metode ANOVA) berdasarkan antar tahun dan antar status kepemilikan. Ditemukan tidak terdapat perbedaan rata-rata TKI yang signifikan secara statistik antara tahun 2011 dengan 2012 begitu pula dengan perbedaan rata-rata TKI perusahaan BUMN dan non BUMN, tetapi terdapat perbedaan rata-rata TKI pada perusahaan kepemilikan asing dan lokal.;The purpose of this study is to analyze the level of disclosure of the mining sector companies using GRI checklist 3.1 published by Global Reporting Initiative in 2011. This study used sample of mining sector companies which participated in Indonesia Sustainability Reporting Award (ISRA) in 2011 and 2012, with total 8 sample firms in 2011 and 18 sample firms in 2012. This study used a qualitative research with descriptive analysis approach. The results of this study was found that averages level of disclosure to GRI was 85.34% in 2011 and 90.71% in 2012. In this study also conducted a different test (using ANOVA methods) against averages by year and ownership. It was found that there are no differences in the averages between 2011 to 2012 and state enterprise ownership (BUMN) and non BUMN, but there is differences in foreign and local ownership., The purpose of this study is to analyze the level of disclosure of the mining sector companies using GRI checklist 3.1 published by Global Reporting Initiative in 2011. This study used sample of mining sector companies which participated in Indonesia Sustainability Reporting Award (ISRA) in 2011 and 2012, with total 8 sample firms in 2011 and 18 sample firms in 2012. This study used a qualitative research with descriptive analysis approach. The results of this study was found that averages level of disclosure to GRI was 85.34% in 2011 and 90.71% in 2012. In this study also conducted a different test (using ANOVA methods) against averages by year and ownership. It was found that there are no differences in the averages between 2011 to 2012 and state enterprise ownership (BUMN) and non BUMN, but there is differences in foreign and local ownership.]