

# Penerapan pengungkapan informasi keberlanjutan berdasarkan Global Reporting Initiative (GRI) standards pada Lembaga Jasa Keuangan di Indonesia: studi kasus PT Asuransi Virtue = An implementation of sustainability disclosure in Indonesian Financial Services Institution based on Global Reporting Initiative (GRI) standards : a case study of PT Asuransi Virtue

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## Abstrak

Tujuan dari penelitian ini adalah untuk mengevaluasi stakeholder engagement yang telah dilakukan PT Asuransi Virtue guna memahami topik-topik keberlanjutan material yang relevan bagi Perusahaan sehingga dapat melakukan penerapan pengungkapan topik-topik tersebut berdasarkan GRI Standards. Penelitian ini merupakan studi kasus dengan objek penelitian PT Asuransi Virtue yang bergerak di industri jasa keuangan khususnya asuransi. Data diperoleh melalui studi literatur, benchmarking dengan perusahaan di industri yang sama, dan wawancara. Penelitian ini sangat dipengaruhi oleh persepsi objek dan peneliti sehingga temuan pada masing-masing perusahaan dapat berbeda satu sama lain. Dengan mengacu pada model BSR's Five-Step Approach of Stakeholder Engagement untuk melakukan penilaian stakeholder engagement yang telah dilaksanakan PT Asuransi Virtue, diperoleh hasil bahwa stakeholder engagement masih sangat rendah, belum tersistematis, dan hanya terfokus pada kepentingan bisnis semata. Dari proses engagement tersebut, diperoleh topik-topik keberlanjutan yang material berupa kinerja ekonomi, keberadaan di pasar, dampak ekonomi tidak langsung, praktik pengadaan, praktik anti-korupsi, pemakaian bahan material, konsumsi energi, kepegawaian, kesehatan dan keselamatan kerja, pelatihan dan pendidikan, keberagaman dan kesetaraan peluang, pekerja anak, pekerja paksa, masyarakat lokal, kesehatan dan keselamatan pelanggan, pemasaran dan pelabelan produk dan jasa, dan privasi pelanggan. Penelitian ini memberikan gambaran penerapan topik-topik keberlanjutan material yang berada pada kuadran I. Pelibatan stakeholder di dalam proses bisnis yang tersistematis dapat membantu Perusahaan dalam mempersiapkan laporan keberlanjutan yang dapat meningkatkan nilai Perusahaan dan meningkatkan kepatuhan atas diwajibkannya penyusunan laporan terkait per tahun 2021 oleh OJK.

.....The objectives of this research are to evaluate the stakeholder engagement process which has been done by PT Asuransi Virtue so that the sustainability topics which are material for the Company can be understood as well. The output of understanding those topics is sustainability disclosure based on GRI Standards. This research is categorized into case study research with PT Asuransi Virtue, which running its business in financial services insurance industry, as the research object. The data were obtained through literature review, benchmarking with similar companies, and interviews. By referring to BSR's Five Step Approach of Stakeholder Engagement Model to evaluate the ongoing engagement in the Company, it can be concluded that the ongoing stakeholder engagement in the Company is quiet low, unsystematic, and mainly focused only on business the Company's interest. By conducting that engagement process, there are several topics found as the Company's material sustainability topics economic performance, market presence, indirect economic impacts, procurement practices, anti corruption, materials, energy, employment, occupational health and safety, training and education, diversity and equal opportunity, child

labor, forced or compulsory labor, local communities, customer health and safety, marketing and labeling, and customer privacy. This research gives an illustration of material sustainability topics disclosures classified in quadrant I. Systematic and effective stakeholder engagement will be able to help the Company in preparing their sustainability report so that the Company can increase their values as well as compliance towards OJKs regulations.