

Analisis Pelaporan Corporate Social Responsibility Berdasarkan Global Reporting Initiative Sustainability Reporting Guidelines pada PT PLN (Persero) = Analysis Based on Corporate Social Responsibility Reporting Global Reporting Initiative Sustainability Reporting Guidelines on PT PLN (Persero)

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Abstrak

Tesis ini menganalisis pelaporan Corporate Social Responsibility (CSR) berdasarkan Global Reporting Initiative Sustainability Reporting Guidelines studi kasus pada PT PLN (Persero). CSR menitikberatkan bahwa korporasi tidak lagi berpedoman bahwa business is business yang tujuan akhirnya adalah mengejar keuntungan semata, tetapi perlu dipikirkan mengenai kelangsungan usaha (sustainability) dari korporasi tersebut pada masa depan. Perusahaan dan stakeholder memiliki hubungan yang saling mempengaruhi baik secara langsung maupun tidak langsung terhadap kelangsungan usaha. Analisis dilakukan berdasarkan lima komponen utama dalam GRI yaitu: (1) strategi dan analisis; (2) profil organisasi; (3) parameter laporan; (4) penyelenggaraan, komitmen, dan keterlibatan; (5) pendekatan manajemen dan indikator ekonomi. Hasil penelitian menunjukkan bahwa dari lima komponen utama dalam GRI seluruhnya sudah dibahas dalam Sustainability Report, namun demikian masih ada beberapa poin kekurangan. Sehingga pada masa yang akan datang diharapkan perusahaan dapat melengkapi komponen-komponen yang belum sempurna tersebut.

.....This thesis analyzes the reporting of Corporate Social Responsibility (CSR) based on the Global Reporting Initiative Sustainability Reporting Guidelines on a case study of PT PLN (Persero). CSR emphasizes that corporations are no longer guided by that business is business that the eventual goal is the pursuit of profit. But, to think about business sustainability of the corporation's future. Companies and stakeholders have a relationship of mutual influence either directly or indirectly on business sustainability. Analysis is based on GRI five major components, namely: (1) strategy and analysis, (2) organizational profile, (3) the report parameters, (4) organization, commitment, and involvement, (5) management approaches and economic indicators. The results show that of the five main components of the GRI Sustainability entirely has been discussed in the Report, however, there are still some deficiencies points. So in the future the Company is expected to complete the company's components that are not perfect.