

RINGKASAN

Penelitian ini bertujuan untuk menguji perbedaan luas pengungkapan *CSR* yang disusun oleh perbankan di Indonesia dengan menggunakan standar *GRI G4*. Aspek yang diteliti dalam penelitian ini sesuai dengan standar *GRI* ada enam yaitu ekonomi, lingkungan, praktik kerja dan kenyamanan bekerja, hak asasi manusia, masyarakat, dan tanggung jawab produk. Metode yang digunakan merupakan kuantitatif. Data yang digunakan merupakan data sekunder yang diambil dari *database Global Reporting Initiative* atau *website* perbankan terkait. Sampel dalam penelitian ini adalah 42 laporan keberlanjutan (*sustainability report*) yang disusun oleh 6 perbankan BUMN dan 8 perbankan swasta. Periode laporan yang digunakan dalam penelitian ini adalah dari tahun 2013 hingga 2016. Data didapat kemudian diuji menggunakan uji statistik *Mann-Whitney U*.

Hasil dari penelitian ini menemukan bahwa terdapat perbedaan yang signifikan pada aspek ekonomi, lingkungan, praktik ketenagakerjaan dan kenyamanan bekerja, hak asasi manusia, serta masyarakat. Penelitian ini menemukan bahwa tidak terdapat perbedaan yang signifikan pada aspek tanggung jawab produk. Penelitian ini menyarankan kepada perbankan di Indonesia untuk dapat terus memperbaiki performanya dalam pelaksanaan kegiatan *CSR* serta penyusunan laporan berkelanjutan.

Kata kunci: laporan keberlanjutan, *corporate social responsibility*, *global reporting initiative*, *GRI G4*, perbankan BUMN, perbankan Swasta

SUMMARY

This study aims to examine the broad differences in CSR disclosures prepared by banks in Indonesia using the GRI G4 standard. The aspects examined in this study are in accordance with GRI standards, there are six, namely economics, environment, work practices and work comfort, human rights, society, and product responsibility. The method used is quantitative. The data used is secondary data taken from the Global Reporting Initiative database or related banking websites. The sample in this study was 42 sustainability reports compiled by 6 BUMN banks and 8 private banks. The reporting period used in this study was from 2013 to 2016. The data was then tested using the Mann-Whitney U statistical test.

The results of this study found that there were significant differences in aspects of the economy, environment, employment practices and work comfort, human rights, and society. This study found that there were no significant differences in aspects of product responsibility. This study found overall that the average broad value of disclosure of BUMN banking CSR is always higher than that of private banking. This research suggests to the Government of Indonesia as the regulator in CSR reporting to be able to make regulations that can increase banking or company awareness in general on the importance of a sustainability report. This study also suggested to banks in Indonesia to be able to continue to improve their performance in the implementation of CSR activities and the preparation of continuous reports.

Keywords: *sustainability reports, corporate social responsibility, global reporting initiatives, GRI G4, Government banking, Private banking*