

## **Pengungkapan Corporate Social Responsibility dan Pelaporan Sustainability Report Menggunakan Panduan Global Reporting Initiative pada Bank BNI Periode 2015**

**SHOLHAN IMRON**

(Pembimbing : Eny Susilowati M, MSi,Ak,CA,CFMA)

*Akuntansi - S1, FEB, Universitas Dian Nuswantoro*

*www.dinus.ac.id*

*Email : 212201302470@mhs.dinus.ac.id*

### **ABSTRAK**

Penelitian ini menganalisis pengungkapan alokasi dana Corporate Social Responsibility dan pelaporan laporan keberlanjutan menurut Global Reporting Initiative (GRI-G4) pada Bank BNI tahun 2015. Penelitian ini menggunakan data sekunder berupa laporan keberlanjutan, laporan tahunan, laporan keuangan serta panduan global reporting initiative (GRI-G4). Analisis dilakukan terhadap penyajian kinerja ekonomi, kinerja lingkungan, kinerja sosial yaitu sub-kategori praktik ketenagakerjaan dan kenyamanan bekerja, hak asasi manusia, masyarakat, dan tanggung jawab atas produk. Hasil analisisnya bahwa kinerja ekonomi memperoleh 55,56% dengan mengungkapkan 5 indikator, kinerja lingkungan 11,76% dengan mengungkapkan 4 indikator, kinerja sosial dalam sub-kategori praktik ketenagakerjaan dan kenyamanan bekerja memperoleh 37,5% dengan mengungkapkan 6 indikator, hak asasi manusia memperoleh 16,67% dengan mengungkapkan 2 indikator, masyarakat memperoleh 27,27% dengan mengungkapkan 3 indikator, dan tanggung jawab atas produk memperoleh 22,22% dengan mengungkapkan 2 indikator. Pengungkapan GRI G4 Bank BNI mengalami penurunan, tahun 2014 mengungkapkan 26,37% sedangkan tahun 2015 hanya mengungkapkan 24,17%. Namun, alokasi anggaran untuk dana CSR tahun 2015 mengalami peningkatan sehingga berdampak pada laba komprehensif perusahaan tahun 2015 yang mengalami peningkatan. Bank BNI tidak mengungkapkan secara keseluruhan laporan keberlanjutan karena yang diungkapkan merupakan isu-isu yang dianggap relevan dan material dengan bidang usaha BNI. Tetapi keberadaan BNI sudah membantu masyarakat dengan konsisten melakukan program CSR setiap tahunnya.

Kata Kunci : Corporate Social Responsibility, Anggaran CSR, Global Reporting Initiative G4, Laporan keberlanjutan.

## **Corporate Social Responsibility Disclosure and Sustainability Reporting Using the Global Reporting Initiative Guidelines on Bank BNI in 2015**

**SHOLHAN IMRON**

(Lecturer : Eddy Susilowati M, MSi,Ak,CA,CFMA)

*Bachelor of Accounting - S1, Faculty of Economy & Business,  
DINUS University*

*www.dinus.ac.id*

*Email : 212201302470@mhs.dinus.ac.id*

### **ABSTRACT**

This research analyzed the disclosure of Corporate Social Responsibility fund allocation and the reporting of sustainability report according to Global Reporting Initiative (GRI-G4) at Bank BNI 2015. The research used secondary data in the form of sustainability report, annual report, financial report and global reporting initiative guidelines (GRI-G4 ). The analysis was performed against the economic performance disclosure, environmental performance disclosure, social performance disclosure with the sub-categories of labor practices and decent work, human rights, society, and product responsibility. The result of this research showed that the economic performance obtained 55.56% by disclosed 5 indicators, environmental performance 11.76% by disclosed 4 indicators, social performance in the sub-category of labor practices and decent work obtained 37.5% by disclosed 6 indicators, human rights Obtained 16.67% by disclosed 2 indicators, society gained 27.27% by disclosed 3 indicators, and product responsibility obtained 22.22% by disclosed 2 indicators. Disclosing of GRI G4 in Bank BNI decreased, in 2014 it disclosed 26.37%, while in 2015 disclosed 24.17%. However, the budget allocation for CSR funds in 2015 has increased so it increased on the company's comprehensive profit in 2015 as well. Bank BNI did not disclose the whole of sustainability report, because that was disclosed were the issues deemed relevant and material with the business of BNI. However the existence of BNI has already helping the community by consistently doing CSR programs each year.

**Keyword** : Corporate Social Responsibility, CSR Budget, Global Reporting Initiative G4, Sustainability report.