

## **ABSTRAK**

Penelitian ini dilakukan untuk mengetahui tingkat pengungkapan laporan keberlanjutan PT Perusahaan Gas Negara Tbk, PT Bank Rakyat Indonesia Tbk serta PT Astra International Tbk. Penelitian ini berfokus pada kesesuaian pengungkapan laporan keberlanjutan berdasarkan standar GRI serta berkontribusi atau tidaknya kepada SDGs. Metode yang digunakan adalah metode kualitatif dengan pendekatan deskriptif. Penelitian ini menggunakan data sekunder berupa laporan keberlanjutan periode 2019 yang dipublikasikan pada website NCSR. Dalam menganalisis permasalahan digunakan teknik analisis isi. Hasil penelitian menunjukkan bahwa standar GRI 2016 diungkapkan PT Perusahaan Gas Negara Tbk dengan baik (well applied) sebesar 79% , diungkapkan sebagian (partially applied) oleh PT Bank Rakyat Indonesia Tbk 44% dan PT Astra International Tbk mengungkapkan terbatas (limited disclose) sebesar 29%. Dalam mencapai SDGs, kontribusi yang diberikan PT Perusahaan Gas Negara Tbk sebesar 56,21%, PT Bank Rakyat Indonesia Tbk sebesar 42,01% dan PT Astra International Tbk sebesar 23,67%.

Kata Kunci: Laporan Keberlanjutan, Standar GRI, SDGs

## **ABSTRACT**

*This research was conducted to find out the level sustainability report disclosure of PT Perusahaan Gas Negara Tbk, PT Bank Rakyat Indonesia Tbk and PT Astra International Tbk. This research was focused on the suitability disclosure of sustainability reports based on the GRI standards and whether or not it contribute to SDGs. The method of this research used a qualitative method with descriptive approach. This research used secondary data based on sustainability report in 2019 which published on NCSR website. In analyzing the problem used content analysis techniques. The results of this research indicated that the sustainability report based on the GRI standars well applied by PT Perusahaan Gas Negara Tbk as much as 79%, partially applied by PT Bank Rakyat Indonesia Tbk as much as 44% and PT Astra International Tbk has limited disclosure as mauch as 29%. In achieving the SDGs, the contribution given by PT Perusahaan Gas Negara Tbk was 56.21%, PT Bank Rakyat Indonesia Tbk was 42.01% and PT Astra International Tbk was 23.67%.*

*Keywords: Sustainability Report, GRI Standars, SDGs*