

**The Analysis of Sustainability Report As a Form
of Corporate Social Responsibility Implementation
Based on Global Reporting Initiative (GRI) Guidelines
(Case Study at PT. Telekomunikasi Indonesia, Tbk)**

*Analisis Laporan Keberlanjutan Sebagai Sebuah Bentuk
Pelaksanaan Tanggung Jawab Sosial Perusahaan
Berdasarkan Pedoman Global Reporting Initiative (GRI)
(Studi Kasus di PT. Telekomunikasi Indonesia, Tbk)*

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ABSTRACT

The main purpose of this research is to gain information and understanding about the level measurement of PT Telekomunikasi Indonesia sustainability report fulfillment based on performance indicators in Global Reporting Initiative (GRI) guidelines. The performance indicators that will be analyzed include economic, environment, labor practices and decent work, human rights, society and product responsibility. The researcher compared the performance indicators in the sustainability report with Global Reporting Initiative (GRI) standard and then analyzes the standard fulfillment for those performance indicators. Standard fulfillment has three criteria that include standard fully fulfilled, standard partially fulfilled and standard not fulfilled.

The result of this research is the 2012 sustainability report of PT Telekomunikasi Indonesia has already reported performance indicators that recommended by Global Reporting Initiative (GRI). PT Telekomunikasi Indonesia sustainability report has fully fulfilled 45 indicators out of 84 indicators that covers in each performance indicators and this sustainability report has externally assured by Mazars. Based on the comparison between analysis result and GRI application level, the 2012 sustainability report of PT Telekomunikasi Indonesia can be graded with B+.

Keyword: Sustainability Report, GRI, PT Telekomunikasi Indonesia

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ABSTRAK

Tujuan utama dalam penelitian ini adalah untuk mendapatkan informasi dan pemahaman tentang pengukuran tingkat pemenuhan laporan keberlanjutan PT Telekomunikasi Indonesia berdasarkan indikator-indikator kinerja di pedoman *Global Reporting Initiative* (GRI). Indikator-indikator kinerja yang akan dianalisa meliputi ekonomi, lingkungan, praktek tenaga kerja dan pekerjaan layak, hak asasi manusia, masyarakat dan tanggung jawab produk. Peneliti membandingkan indikator-indikator kinerja di laporan keberlanjutan dengan standar *Global Reporting Initiative* (GRI) dan kemudian menganalisa pemenuhan standar terhadap indikator-indikator kinerja tersebut. Pemenuhan standar mempunyai tiga kriteria yang meliputi standar sepenuhnya terpenuhi, standar sebagian terpenuhi dan standar tidak terpenuhi.

Hasil dari penelitian ini adalah laporan keberlanjutan PT Telekomunikasi Indonesia tahun 2012 telah melaporkan indikator-indikator kinerja yang direkomendasikan oleh *Global Reporting Initiative* (GRI). Laporan keberlanjutan PT Telekomunikasi Indonesia telah sepenuhnya memenuhi 45 indikator dari 84 indikator yang mencakup di setiap indikator kinerja dan laporan ini telah dijamin oleh Mazars. Berdasarkan perbandingan antara hasil analisis dan tingkat aplikasi GRI, laporan keberlanjutan PT Telekomunikasi Indonesia tahun 2012 dapat dinilai dengan B+.

Kata Kunci: Laporan Keberlanjutan, GRI, PT Telekomunikasi Indonesia

INTRODUCTION

Basically, the main purpose of the organizations around the world is how the organizations achieved the maximum profit. According to Bergo in Santoso (2012), the companies target when they operate their business is always focused in economic profit, not the others. This statement is explain that profit oriented is a principle argument of company to establish its business. Organizations that run this purpose, often disregarding environmental and social impacts which is arised from companies activities. Tjiptoherijanto in Putra (2011) stated that the damage and environmental changes will bring long-term consequences in times to come. In Indonesia, there are some cases happen related with the company which is disregarding environmental and social impacts arised from companies activities such as by PT Lapindo Brantas in East Java, PT Newmont Minahasa Raya in Sulawesi and PT Freeport in Irian Jaya.

In this current day, social responsibility becoming increasingly aware by business world. The community more critical dan able of the need and benefits of socially responsible behaviour. The changing of community awareness level has become a critical part of measuring its overall performance and its ability for companies to perform Corporate Social Responsibility (CSR).

According to Daniri in Nurkhin (2010), Corporate Social Responsibility (CSR) is a statement that the responsibility of company not only focused in single bottom line which is in financial condition only, but the company also run the triple bottom lines which is paying attention in social and environmental problem. The awareness of CSR implementation becomes important with the changing of the paradigm that says CSR is no longer seen as a cost center but as a profit center in the future (Sinaga, 2011). The statement in above is explain that CSR is not seen as a burden, but more as an investment for the company.

In fact, CSR will be a strategy in business activity which can support existence, sustainability and growth of organizations because they will get profit in long-term, that is caused of people loyalty to corporation (Yuniawaty, 2009). This statement is explain that the company should has a long-term perspective, it means, the

long-term sustainability of the company is more important than profitability in short-term.

Putra (2011) stated that the increasing of people demands for companies to implemented corporate social responsibility, makes the companies tried to establish a policy that concern with corporate accountability to stakeholders, especially people and environment. One way to demonstrate the accountability to stakeholders is the company utilize the annual report as a medium for expressing social and environmental activities.

Corporate Social Responsibility (CSR) information disclosure can be seen in sustainability report. Sustainability report is a report that published by a company or an organization that related with economic, environmental and social impacts caused by its everyday activities. An increasing number of organizations make their operations to be sustainable by created a sustainability report. Sustainability reporting can help organizations to measure, understand and communicate their economic, environmental, social and governance performance.

Sustainability report arranged with Global Reporting Initiative (GRI) guidelines and separated arranged from financial report or annual report. The Global Reporting Initiative (GRI) is a leading organization in the sustainability field. GRI promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute it to the sustainable development. GRI works to make sustainability reporting as a standard of business practices. For this to happen, growth in reporting needs to be exponential. GRI's guidance is designed to be used by all companies and organizations, and can play a major role in the future of organizational reporting.

According to Koestoer in Santoso (2012) stated that in Indonesia, increasing CSR initiative has emerged by various social issues that emphasis on sustainability. Nowadays, the number of companies in Indonesia that apply sustainability report in their business activities is increasing. But, how about the quality of sustainability report, is appropriate with the standard which is recommended or not. For this problem, the researcher is interested to dig up the information which is concerned about it. Because of many previous researchers

that have done a research in mining industry, so in this opportunity the researcher take the different area of industry, that is in the telecommunications area. The company was chosen by researcher is PT Telekomunikasi Indonesia (Telkom).

Based on the background of the research that has been stated in above, the purpose of this research is to analyze the level measurement of PT Telekomunikasi Indonesia sustainability report fulfillment based on Global Reporting Initiative (GRI) guidelines.

RESEARCH METHOD

Research method becomes important element in a research because the function of research method is to determine the quality of generated conclusions. The research method deals with the method of collecting, processing and analyzing the gathered information. Research method can be categorized into two categories are quantitative method and qualitative method.

This research applies qualitative descriptive as a type of research. According to Creswell (1998), the qualitative research is an inquiry process of understanding based on distinct methodological traditions of inquiry that explore a social or human problem. Descriptive research aims to describe the complex social reality and does not use test or hypothesis but explain gathered information based on the used variables. Indriantoro and Supomo (2002) stated that descriptive research is a study of phenomena or specific population obtained by researcher of the subject in the form of individual, organizational, industrial, or other perspectives. The descriptive method has aim to describe, summarize various conditions, situations, or various social reality phenomenon which are exist in society becoming research object (Bungin, 2007).

With choosing qualitative descriptive method, so this research can investigate in deeply about the performance of sustainability report that have been implemented by PT Telekomunikasi Indonesia.

This research utilizes sustainability report through website publication on internet media is categorized as secondary data. The secondary data that has been obtained by the researcher is a historical report of company that was already

published on internet media. The researcher used the data of 2012 sustainability report because this data is provided in company's official website and the 2012 sustainability report is the most current sustainability report of the company.

In order to get testable, relevant and reliable data, the researcher should use the most appropriate methods. The data collection technique used in this research are library study and documentation study

Technique of data analysis which is used by the researcher is content analysis approach. According to Indriantoro and Supomo (2002:159), content analysis is the purpose of identifying the characteristics or specific information contained in a document to produce an objective and systematic description. The content analysis of corporate report has been widely mobilized in the social and environmental accounting literature to identify the characteristics of corporate social and environmental disclosure (Gray et al., 1995).

This content analysis technique is used to explain and to describe the standard fulfillment of 2012 sustainability report of PT Telekomunikasi Indonesia Tbk based on GRI guidelines. Data analysis in this research consist of the following steps :

1. Classifying the 2012 sustainability report of PT Telekomunikasi Indonesia based on performance indicators.
2. Comparing the performance indicators that presented in sustainability report with Global Reporting Initiative (GRI) standard.
3. Analyzing the standard fulfillment of performance indicators.
4. Giving comments and recommendations.
5. Giving assessment to the 2012 sustainability report of PT Telekomunikasi Indonesia based on GRI application level in GRI guidelines.

DISCUSSION

Company Profile

PT Telekomunikasi Indonesia Tbk (Telkom) is a State-Owned Enterprise that operates in the telecommunications and network services sector in Indonesia. Given its status as a State-Owned Enterprise whose shares are traded on the stock market, the government of the Republic of Indonesia is the company's majority shareholder, while

the remainder of the company's common stock is owned by the public. The majority shareholder (53.90%) is the government, with the remaining stake (46.10%) is owned by the public. Telkom business are to provide telecommunication networks and information services.

Sustainability Report Development of PT Telekomunikasi Indonesia

The 2012 sustainability report of PT Telekomunikasi Indonesia is the seventh report, following the publication of the first report in 2006. Through this report, the company is taking the opportunity to inform all stakeholders of Telkom's performance in terms of achieving economic, environmental and social sustainability throughout 2012.

In the preparation of this report, the company has endeavored to adhere to the reporting guidelines established by the Global Reporting Initiative (GRI). These guidelines are broadly acknowledged and have achieved widespread acceptance by the international business community. Specifically, these reporting guidelines are known as the GRI Guidelines for the preparation of sustainability reports version 3.1 (GRI G3.1).

Analysis of PT Telekomunikasi Indonesia 2012 Sustainability Report Based on Global Reporting Initiative (GRI) Performance Indicators

The analysis of this sustainability report is to measure how far company fulfill its performance indicators based on GRI standard. Performance indicators are indicators that elicit comparable information on the economic, environmental and social performance of the organization. Social indicators are further categorized by labor, human rights, society, and product responsibility. Each of performance indicators has some indicators which are functioning to measure how far the performance of company in its commitment to implemented Corporate Social Responsibility (CSR) and reporting it, in the form of sustainability report.

In this research, the researcher makes an analysis about sustainability report fulfillment based on performance indicators in GRI guidelines. There are three criteria of standard fulfillment, include:

1. Standard Fully Fulfilled

In standard fully fulfilled, the company reports all information related with indicator standard.

2. Standard Partially Fulfilled

In standard partially fulfilled, the company reports partially information or explains in briefly related to indicator standard.

3. Standard Not Fulfilled

In standard not fulfilled, the company does not mention any information or data related with indicator standard.

A. Economic Performance Indicators

Based on Global Reporting Initiatives (GRI) guidelines, economic performance indicators consist of three aspects are economic performance; market presence; and indirect economic impacts.

The measurement of standard fulfillment in economic performance indicators will be presented in below:

**Table 1
Standard Fulfillment of
Economic Performance Indicators**

Standard Fulfillment	Core	Add	Total	Percentage of Total Fulfillment
Standard Fully Fulfilled	4	1	5	56%
Standard Partially Fulfilled	1	1	2	22%
Standard Not Fulfilled	2	-	2	22%
Total Indicators	7	2	9	

So, based on table that presented in above, the standard fulfillment of economic performance indicators that consist of 7 core indicators and 2 additional indicators which are recommended by GRI, has already covered 5 indicators which are fully fulfilled that consist of four core indicators and one additional indicator; 2 indicators which are partially fulfilled that consist of one core indicator and one additional indicator; and 2 indicators which are not fulfilled that consist of two core indicators. The percentages of standard fulfillment in economic performance indicators are 56% for standard fully fulfilled, 22% for standard partially fulfilled and 22% for standard not fulfilled.

The researcher assessment for standard fulfillment of economic performance indicators is well done, because standard

fully fulfilled has a higher percentage than standard partially and standard not fulfilled. It means, Telkom has already supported the economic growth for all stakeholders and strongly committed in the development of national economy. For the next sustainability report, the company should provide more detail information for indicators in standard partially fulfilled in order to fully fulfill the standard. Beside that, the company should present data and information for 2 indicators in standard not fulfilled in order to fulfill the standard.

B. Environment Performance Indicators

Based on Global Reporting Initiatives (GRI) guidelines, environment performance indicators consist of nine aspects are material; energy; water; biodiversity; emissions, effluents and waste; product and service; compliance; transport; and overall.

The measurement of standard fulfillment in environment performance indicators will be presented in below:

Table 2
Standard Fulfillment of Environment Performance Indicators

Standard Fulfillment	Core	Add	Total	Percentage of Total Fulfillment
Standard Fully Fulfilled	4	6	10	33%
Standard Partially Fulfilled	5	2	7	24%
Standard Not Fulfilled	8	5	13	43%
Total Indicators	17	13	30	

So, based on table that presented in above, the standard fulfillment of environment performance indicators that consist of 17 core indicators and 13 additional indicators which are recommended by GRI, has already covered 10 indicators which are fully fulfilled that consist of four core indicators and six additional indicators; 7 indicators which are partially fulfilled that consist of five core indicators and two additional indicators; and 13 indicators which are not fulfilled that consist of eight core indicators and five additional indicators. The percentages of standard fulfillment in environment performance indicators are 33% for standard

fully fulfilled, 24% for standard partially fulfilled and 43% for standard not fulfilled.

The researcher assessment for standard fulfillment of environment performance indicators is worst because standard which is not fulfilled has a higher percentage than standard fully and standard partially fulfilled. The reason behind this, is because a number of indicators in environment performance are considered not to be a material significance or relevant to the Telkom's business which operate in telecommunication service, such as aspect of: materials; water; and emmissions, effluent and waste. For the next sustainability report, the company should provide any information for indicators in standard partially and standard not fulfilled which relevant to the Telkom's business, in order to make clear understanding toward stakeholders.

C. Labor Practices and Decent Work Performance Indicators

Based on Global Reporting Initiatives (GRI) guidelines, labor practices and decent work performance indicators consist of six aspects are employment; labor/management relations; occupational health and safety; training and education; diversity and equal opportunity; and equal remuneration for women and men.

The measurement of standard fulfillment in labors practices and decent work performance indicators will be presented in below:

Table 3
Standard Fulfillment of Labor Practices and Decent Work Performance Indicators

Standard Fulfillment	Core	Add	Total	Percentage of Total Fulfillment
Standard Fully Fulfilled	6	5	11	73%
Standard Partially Fulfilled	4	-	4	27%
Standard Not Fulfilled	-	-	-	0%
Total Indicators	10	5	15	

So, based on table that presented in above, the standard fulfillment of labor practices and decent work performance indicators that consist of 10 core indicators and 5 additional indicators which are

recommended by GRI, has already covered 11 indicators which are fully fulfilled that consist of six core indicators and five additional indicators; 4 indicators which are partially fulfilled that consist of four core indicators; and no indicator which is not fulfilled. The percentages of standard fulfillment in labor practices and decent work performance indicators are 73% for standard fully fulfilled, 27% for standard partially fulfilled and 0% for standard not fulfilled.

The researcher assessment for standard fulfillment of labor practices and decent work performance indicators is well done, because the percentage of standard fully fulfilled is higher than standard partially and standard not fulfilled, and also there is no indicator that reported in standard not fulfilled. It means, Telkom has a highly awareness to their employees that plays a central role for the achievement of company's vision and mission and also plays a key strategic role in generating profit. In the next sustainability report making, the company should provide more specific information for indicators in standard partially fulfilled in order to fully fulfill the standard. Beside that, the company should be consistent that there is no indicator reported as standard not fulfilled to maintain the quality of sustainability report.

D. Human Rights Performance Indicators

Based on Global Reporting Initiatives (GRI) guidelines human rights performance indicators consist of nine aspects are investment and procurement practices; non-discrimination; freedom of association and collective bargaining; child labor; prevention of forced compulsory labor; security practices; indigenous rights; assessment; and remediation.

The measurement of standard fulfillment in human rights performance indicators will be presented in below:

Table 4
Standard Fulfillment of Human Rights Performance Indicators

Standard Fulfillment	Core	Add	Total	Percentage of Total Fulfillment
Standard Fully Fulfilled	3	2	5	46%
Standard Partially	4	-	4	36%

Fulfilled				
Standard Not Fulfilled	2	-	2	18%
Total Indicators	9	2	11	

So, based on table that presented in above, the standard fulfillment of human rights performance indicators that consist of 9 core indicators and 2 additional indicators which are recommended by GRI, has already covered 5 indicators which are fully fulfilled that consist of three core indicators and two additional indicators; 4 indicators which are partially fulfilled that consist of four core indicators; and 2 indicators which are not fulfilled that consist of two core indicators. The percentages of standard fulfillment in human rights performance indicators are 46% for standard fully fulfilled, 36% for standard partially fulfilled and 18% for standard not fulfilled.

The researcher assessment for standard fulfillment of human rights performance indicators is well done, because the percentage of standard fully fulfilled is higher than standard partially and standard not fulfilled. This assessment means that Telkom has strongly commitment to protect human rights within its operations. For the next sustainability report, the company should provide or add any information for indicators in standard partially fulfilled in order to fully fulfill the standard. Beside that, the company should present data and information for 2 indicators in standard not fulfilled in order to fulfill the standard.

E. Society Performance Indicators

Based on Global Reporting Initiatives (GRI) guidelines society performance indicators consist of five aspects are local communities; corruption; public policy; anti-competitive behavior; and compliance.

The measurement of standard fulfillment in society performance indicators will be presented in below:

Table 5
Standard Fulfillment of Society Performance Indicators

Standard Fulfillment	Core	Add	Total	Percentage of Total Fulfillment
Standard Fully Fulfilled	5	2	7	70%
Standard	-	-	-	0%

Partially Fulfilled				
Standard Not Fulfilled	3	-	3	30%
Total Indicators	8	2	10	

So, based on table that presented in above, the standard fulfillment of society performance indicators that consist of 8 core indicators and 2 additional indicators which are recommended by GRI, has already covered 7 indicators which are fully fulfilled that consist of five core indicators and two additional indicators; no indicator which is partially fulfilled; and 3 indicators which are not fulfilled that consist of three core indicators. The percentages of standard fulfillment in society performance indicators are 70% for standard fully fulfilled, 0% for standard partially fulfilled and 30% for standard not fulfilled.

The researcher assessment for standard fulfillment of society performance indicators is well done, because standard fully fulfilled has a higher percentage than standard partially and standard not fulfilled. This assessment means that Telkom has already focused on the impacts of organization in the local communities in which they operate. In the next sustainability report making, the company should provide the related data and information that concern in 3 indicators in standard not fulfilled in order to fulfill the standard.

F. Product Responsibility Performance Indicators

Based on Global Reporting Initiatives (GRI) guidelines product responsibility performance indicators consist of five aspects are customer health and safety; product and service labeling; marketing communications; customer privacy; and compliance.

The measurement of standard fulfillment in product responsibility performance indicators will be presented in below:

Table 6
Standard Fulfillment of Product Responsibility Performance Indicators

Standard Fulfillment	Core	Add	Total	Percentage of Total Fulfillment
Standard Fully	3	4	7	78%

Fulfilled				
Standard Partially Fulfilled	-	-	-	0%
Standard Not Fulfilled	1	1	2	22%
Total Indicators	4	5	9	

So, based on table that presented in above, the standard fulfillment of product responsibility performance indicators that consist of 4 core indicators and 5 additional indicators which are recommended by GRI, has already covered 7 indicators which are fully fulfilled that consist of three core indicators and four additional indicators; no indicator which is partially fulfilled; and 2 indicators which are not fulfilled that consist of one core indicator and one additional indicator. The percentages of standard fulfillment in product responsibility performance indicators are 78% for standard fully fulfilled, 0% for standard partially fulfilled and 22% for standard not fulfilled.

The researcher assessment for standard fulfillment of product responsibility performance indicators is well done, because the percentage of standard fully fulfilled is higher than standard partially and standard not fulfilled. This assessment means that Telkom is fully committed to ensure the providing of high quality for services and products for their customers and to ensure the customer satisfaction by understanding and meeting their customers' needed. In the next sustainability report, the company should provide more specific data and information related with 2 indicators in standard not fulfilled in order to fulfill the standard.

Summary of Standard Fulfillment in PT Telekomunikasi Indonesia 2012 Sustainability Report Based on GRI Guidelines

Based on the discussion before, the summary of standard fulfillment in 2012 sustainability report of PT Telekomunikasi Indonesia for performance indicators that consist of economy, environment, labor practices and decent work, human rights, society and product responsibility will be presented in the following table in below:

Table 7
Standard Fulfillment of Performance Indicators

Performance Indicators	Total of Indicators	Standard Fulfillment													
		Standard Fully Fulfilled				Standard Partially Fulfilled				Standard Not Fulfilled					
		Core	Add	Total	Total (%)	Core	Add	Total	Total (%)	Core	Add	Total	Total (%)		
Economic	9 (7 Core, 2 Add)	4	1	5	56%	1	1	2	22%	2	-	2	22%		
Environment	30 (17 Core, 13 Add)	4	6	10	33%	5	2	7	24%	8	5	13	43%		
Labor Practices and Decent Work	15 (10 Core, 5 Add)	6	5	11	73%	4	-	4	27%	-	-	-	-		
Human Rights	11 (9 Core, 2 Add)	3	2	5	46%	4	-	4	36%	2	-	2	18%		
Society	10 (8 Core, 2 Add)	5	2	7	70%	-	-	-	-	3	-	3	30%		
Product Responsibility	9 (4 Core, 5 Add)	3	4	7	78%	-	-	-	-	1	1	2	22%		
Total Indicators	84 (55 Core, 29 Add)	25	20	45		14	3	17		16	6	22			
Average of Total Standard Fulfillment (%)					59%					18%					23%

From the table analysis in above, PT Telekomunikasi Indonesia sustainability report has 45 indicators for standard fully fulfilled that consist of 25 core indicators and 20 additional indicators; 17 indicators for standard partially fulfilled that consist of 14 core indicators and 3 additional indicators; and 22 indicators for standard not fulfilled that consist of 16 core indicators and 6 additional indicators. In percentage, the average of total standard fulfillment of performance indicators in PT Telekomunikasi Indonesia sustainability report for standard fully fulfilled amounted at 59%; standard partially fulfilled amounted at 18%; and standard not fulfilled amounted at 23%. These percentages explain that 2012 sustainability report of PT Telekomunikasi Indonesia is good enough because this sustainability report is able to fully fulfill 59% indicators which appropriate with the standard of GRI guidelines that covers in economic, environment and social performance.

Based on the analysis, there are many indicators should be more concerned by PT Telekomunikasi Indonesia, especially indicators of economic, human rights, society and product responsibility, because there are many relevant indicators to the Telkom's business which are not to be fulfilled. In future, the company should provide any information that related with these performance indicators in order to fulfill the standard and to provide clear understanding for reader and stakeholders and also to improve the quality of sustainability report.

Meanwhile, a number of indicators in environment unable to be fulfilled too, it is proofed with the highest percentage for standard not fulfilled and the lowest percentage for standard fully fulfilled among other performance indicators, but on researcher opinion it is fair, because some indicators are less relevant or not considered to be significant or relevant to the Telkom's business which has main activities in service business.

Overall, PT Telekomunikasi Indonesia sustainability report has fully fulfilled 45 indicators out of 84 indicators that covers in each performance indicators and this sustainability report has externally assured by Mazars. Based on the comparison between analysis result and GRI application level on Performance Indicators & Sector Supplement Performance Indicators, the

2012 sustainability report of PT Telekomunikasi Indonesia can be graded with B+. The requirement of application level B is reported fully on a minimum of any 20 performance indicators, either core or additional, at least one from each of economic, environment, human rights, labor, society and product responsibility performance indicators. A “+” can be added when the report has reporting externally assured to perform independent assurance over sustainability report.

CONCLUSION

The purpose of this research is to analyze the level measurement of PT Telekomunikasi Indonesia sustainability report fulfillment based on Global Reporting Initiative (GRI) guidelines. Based on the analysis, can be concluded that:

1. PT Telekomunikasi Indonesia sustainability report has 45 indicators for standard fully fulfilled that consist of 25 core indicators and 20 additional indicators; 17 indicators for standard partially fulfilled that consist of 14 core indicators and 3 additional indicators; and 22 indicators for standard not fulfilled that consist of 16 core indicators and 6 additional indicators. In percentage, the average of total standard fulfillment of performance indicators in PT Telekomunikasi Indonesia sustainability report for standard fully fulfilled amounted at 59%; standard partially fulfilled amounted at 18%; and standard not fulfilled amounted at 23%. These percentages explain that 2012 sustainability report of PT Telekomunikasi Indonesia is good enough because this sustainability report is able to fully fulfill 59% indicators which appropriate with the standard of GRI guidelines that covers in economic, environment and social performance.
2. PT Telekomunikasi Indonesia sustainability report has fully fulfilled 45 indicators out of 84 indicators that covers in each performance indicators and this sustainability report has externally assured by Mazars. Based on the comparison between analysis result and GRI application level on Performance Indicators & Sector Supplement Performance Indicators,

the 2012 sustainability report of PT Telekomunikasi Indonesia can be graded with B+.

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