

ABSTRAK

**ANALISIS KINERJA *CORPORATE SOCIAL RESPONSIBILITY* (CSR) BERDASARKAN
PENGUNGKAPAN TOPIK MATERIAL DALAM LAPORAN KEBERLANJUTAN**

(Studi Kasus pada PT Unilever Indonesia Tbk. Tahun 2013-2018)

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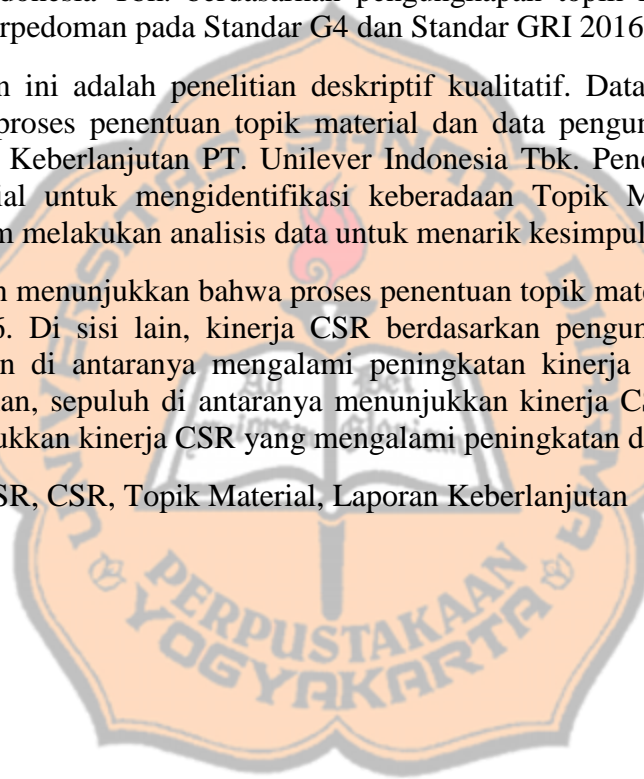
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Penelitian ini bertujuan untuk mengetahui proses penentuan topik material dan kinerja CSR PT. Unilever Indonesia Tbk. berdasarkan pengungkapan topik material dalam Laporan Keberlanjutan yang berpedoman pada Standar G4 dan Standar GRI 2016.

Jenis penelitian ini adalah penelitian deskriptif kualitatif. Data yang digunakan untuk penelitian yaitu data proses penentuan topik material dan data pengungkapan Topik Material dalam empat Laporan Keberlanjutan PT. Unilever Indonesia Tbk. Penelitian ini menggunakan matriks Topik Material untuk mengidentifikasi keberadaan Topik Material dan melakukan *Content Analysis* dalam melakukan analisis data untuk menarik kesimpulan.

Hasil penelitian menunjukkan bahwa proses penentuan topik material tidak sesuai dengan Standar G4/GRI 2016. Di sisi lain, kinerja CSR berdasarkan pengungkapan Topik Material menunjukkan sembilan di antaranya mengalami peningkatan kinerja CSR, dua di antaranya menunjukkan penurunan, sepuluh di antaranya menunjukkan kinerja CSR yang tetap, dan satu topik material menunjukkan kinerja CSR yang mengalami peningkatan dan penurunan.

Kata kunci: Kinerja CSR, CSR, Topik Material, Laporan Keberlanjutan



ABSTRACT

**ANALYSIS OF CORPORATE SOCIAL RESPONSIBILITY (CSR) PERFORMANCE
BASED ON DISCLOSURE OF MATERIAL TOPIC IN SUSTAINABILITY REPORT**

(Case Study at PT Unilever Indonesia Tbk. 2013-2018)

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This study aims to determine the process of determining the material topic and CSR performance of PT. Unilever Indonesia Tbk. based on material topic disclosures in the Sustainability Report which is guided by the G4 Standards and the 2016 GRI Standards.

Type of this research is a qualitative descriptive study. The data used for the research were data on the process of determining material topics and data on the disclosure of material topics in the four Sustainability Reports of PT. Unilever Indonesia Tbk. This study uses a material topic matrix to identify the existence of material topics and conducts content analysis in analyzing data to draw conclusions.

The result showed that the process of determining material topics was not in accordance with the 2016 G4 / GRI Standards. On the other hand, the CSR performance based on disclosure of material topics showed that nine of them was increased, two of them showed a decrease, ten of them showed a steady CSR performance, and one material topic showed an increase and decrease in CSR performance.

Keywords: CSR performance, CSR, material topics, sustainability report

