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Accounting Major – Master Track in Accounting and Finance

Sarjana Ekonomi Thesis

**THE INFLUENCE OF INDONESIAN FINANCIAL SERVICE AUTHORITY
REGULATION TOWARDS THE INTEGRATION OF INDONESIAN PUBLIC
LISTED COMPANY'S SUSTAINABILITY REPORTING**

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Abstract

Objectives The objectives of this research are to examine how far Indonesian Public Listed Companies that are listed in KOMPAS 100 has disclosed their Sustainability reporting in accordance with the standard of GRI 3.1 Codes.

Method To answer the research question developed in this study, the samples will be taken from the KOMPAS 100 that listed Indonesia's top 100 public listed companies. The data collected are for a period of 2 years, ranging from 2011 to 2012. Annual reports and Sustainability reports are collected from websites. The integration of Sustainability Reports disclosed by the company will be measured by the GRI Index. To fulfill the objectives of this research, Qualitative content analysis and descriptive statistic are completed and analyzed. In addition, Topography are also produced and attached in the appendix.

Results This research shows that there is Influence of Indonesian Financial Security Authority towards the Integration of Sustainability Reporting by publicly listed company, however, the level of application is low and companies is still in the adoption process of Sustainability report disclosure.

Conclusion There is an increasing awareness of Sustainability disclosure in Indonesia's Top 100 publicly listed company. From 100 companies observe, there is an increase from 63 to 70 companies who disclose the Integrated Sustainability report. Furthermore, there is a decrease from 15 to 12 companies which disclose the Separated sustainability report. Application of the GRI guidelines in Oil, Coal, and Mining Industry shows comprehensive unit applied in all indicators, but not much from other industry.

Keywords Sustainability Reporting, Corporate Social Responsibility, Financial Service Authority, GRI Guidelines.