

## ABSTRAK

**THESSA F. SINAGA, Akuntansi Perpajakan, Analisis penerapan *sustainability report* pada perusahaan sektor properti, real estate dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia.**

Penelitian ini bertujuan untuk menganalisis penerapan *sustainability report* pada perusahaan sektor properti, real estate dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia periode 2020-2023 berdasarkan POJK No 51/POJK.03/017 dan standar GRI. Penelitian ini menggunakan metode kuantitatif dengan pendekatan eksploratif dengan data sekunder berupa laporan keberlanjutan yang dipublikasikan melalui Bursa Efek Indonesia (BEI) dan Website resmi masing-masing perusahaan yang menerbitkan laporan keberlanjutan. Dari total 70 perusahaan yang terdaftar di Bursa Efek Indonesia sebanyak 14 perusahaan tidak menerbitkan laporan keberlanjutan, sehingga sampel penelitian ini sebanyak 56 perusahaan yang menerbitkan laporan keberlanjutan, baik secara lengkap maupun tidak lengkap selama periode 2020 hingga 2023. Analisis data dilakukan dengan *Microsoft Excel* melalui tabel ceklis berdasarkan POJK, GRI, dan SRDI untuk mengukur tingkat kepatuhan laporan keberlanjutan. Hasil penelitian menunjukkan bahwa tingkat penerapan laporan keberlanjutan pada perusahaan sektor properti, real estate, dan konstruksi bangunan masih beragam, dengan dominasi klasifikasi *partially applied*. Sub-sektor konstruksi dan pengembangan infrastruktur tercatat paling konsisten dalam penerapan, dengan PT Intiland Development Tbk (DILD), PT Duta Pertiwi Tbk (DUTI) dan PT Bumi Serpong Damai Tbk (BSDE) yang mampu mempertahankan level *well applied* selama periode 2020–2023. Secara umum, pedoman POJK No.51 lebih banyak diungkapkan dibandingkan standar GRI, dengan indikator ekonomi sebagai aspek paling dominan, sedangkan pengungkapan pada aspek sosial dan lingkungan masih relatif rendah. Temuan ini menegaskan bahwa meskipun penerapan laporan keberlanjutan telah berjalan, kualitas dan konsistensi pengungkapan antar perusahaan masih perlu ditingkatkan.

**Kata kunci:** *Sustainability Report*, POJK No.51/POJK.03/2017, *Global Reporting Initiative* (GRI), *Sustainable Reporting Disclosure Index* (SRDI), Tingkat klasifikasi.

## ABSTRACT

### **THESSA F. SINAGA, Tax Accounting, Analysis of the Implementation of Sustainability Reports in Property, Real Estate, and Building Construction Sector Companies Listed on the Indonesia Stock Exchange.**

This study aims to analyze the implementation of sustainability reports in property, real estate, and building construction sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2023 period, based on Financial Services Authority Regulation (POJK) No. 51/POJK.03/2017 and the Global Reporting Initiative (GRI) standards. The study employs a quantitative method with an exploratory approach, using secondary data in the form of sustainability reports published through the IDX and the official websites of companies that issued such reports. Out of 70 companies listed on the IDX, 14 companies did not publish sustainability reports, resulting in a research sample of 56 companies that published sustainability reports, either completely or partially, during the 2020–2023 period. Data analysis was conducted using Microsoft Excel with checklist tables based on POJK, GRI, and SRDI indicators to measure the level of compliance in sustainability reporting. The results indicate that the level of sustainability report implementation among companies in the property, real estate, and building construction sectors remains varied, with the “partially applied” classification being the most dominant. The construction and infrastructure development subsector was found to be the most consistent in implementation, with PT Intiland Development Tbk (DILD), PT Duta Pertiwi Tbk (DUTI), and PT Bumi Serpong Damai Tbk (BSDE) maintaining a “well applied” level throughout 2020–2023. Overall, the POJK No. 51 guidelines were disclosed more frequently than the GRI standards, with economic indicators being the most dominant aspect, while social and environmental disclosures remained relatively low. These findings emphasize that although the implementation of sustainability reporting has been carried out, the quality and consistency of disclosures across companies still need improvement.

**Keywords:** *Sustainability Report, POJK No. 51/POJK.03/2017, Global Reporting Initiative (GRI), Sustainability Reporting Disclosure Index (SRDI), Classification level.*