

## ABSTRAK

**ANASTASIA SITANGGANG, Akuntansi Perpajakan, Analisis penerapan sustainability report pada perusahaan subsektor perbankan yang terdaftar di Bursa Efek Indonesia.**

Penelitian ini bertujuan untuk menganalisis tingkat penerapan Laporan Keberlanjutan *Sustainability Report* (SR) pada perusahaan sub-sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2020-2023 berdasarkan kepatuhan terhadap regulasi domestik POJK No. 51/POJK.03/2017 dan standar global Global Reporting Initiative (GRI). Menggunakan metode deskriptif dan analisis kuantitatif melalui teknik *scoring* terhadap data sekunder Laporan Keberlanjutan, hasilnya menunjukkan bahwa meskipun perusahaan perbankan secara umum telah mencapai tingkat kepatuhan yang sangat tinggi terhadap regulasi wajib POJK 51, mayoritas masih menghadapi tantangan signifikan dalam mencapai cakupan dan kualitas pengungkapan sesuai standar GRI. Hal ini mengindikasikan bahwa sementara sektor perbankan telah memenuhi kewajiban pelaporan minimal, peningkatan substansial masih diperlukan dalam pengungkapan indikator GRI untuk mencapai transparansi keberlanjutan yang lebih komprehensif dan diakui secara global.

**Kata kunci :** *Sustainability Report , GRI, POJK 51, Subsektor Perbankan*

## ABSTRACT

**ANASTASIA SITANGGANG, Tax accounting, Analysis of the implementation of sustainability reports in banking subsector companies listed on the Indonesia Stock Exchange.**

This study aims to analyze the level of Sustainability Report (SR) implementation in sub-sector banking companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2023 period, based on compliance with domestic regulation POJK No. 51/POJK.03/2017 and the global standard Global Reporting Initiative (GRI). Employing a descriptive method and quantitative analysis through a scoring technique on secondary data from the Sustainability Reports, the results indicate that although banking companies have generally achieved a very high level of compliance with the mandatory POJK 51 regulation, the majority still face significant challenges in achieving the scope and quality of disclosure required by the GRI standards. This suggests that while the banking sector has met minimum reporting obligations, substantial improvement is still needed in disclosing GRI indicators to achieve more comprehensive and globally recognized sustainability transparency.

**Keywords** : *Sustainability Report, GRI, POJK 51, Banking SubSector*