

ABSTRAK

ANALISA IMPLEMENTASI INTEGRATED REPORTING PADA BADAN USAHA MILIK NEGARA (BUMN) DI INDONESIA

Penelitian ini bertujuan untuk mengetahui sejauh mana implementasi dari *integrated reporting* di Indonesia khususnya pada Badan Usaha Milik Negara dan penulis menggunakan *Integrated Reporting Framework* yang dikeluarkan oleh *International Integrated Reporting Council* sebagai acuan dalam melakukan penelitian.

Penelitian ini menggunakan metode *phenomenology* dengan menggunakan teknik *semi-structured interview* untuk mendapatkan pemahaman mengenai fenomena dan pengalaman dari implementasi *integrated reporting* secara langsung dari partisipan dari tiga Badan Usaha Milik Negara yaitu: PT Timah, PT Bank Mandiri, dan PT Garuda Indonesia. Penjelasan pada identifikasi masalah menggunakan *grouping and horizontalizing, and pattern matching*.

Hasil penelitian menyatakan bahwa PT Timah dan PT Garuda Indonesia telah mengimplementasikan *integrated report* dimana PT Bank Mandiri belum mengimplementasikan *integrated report*. Perbedaan-perbedaan yang ditemukan pada *integrated report* yang dibuat oleh PT Timah dan PT Garuda Indonesia disebabkan oleh setiap perusahaan memiliki definisi masing-masing mengenai *integrated report* dan definisi tersebut disesuaikan dengan bisnis dari perusahaan tersebut.

Berdasarkan hasil penelitian, PT Timah dan PT Garuda Indonesia bias dianggap telah mengimplementasikan *integrated report*. Namun, perusahaan tersebut masih membutuhkan perbaikan agar sesuai dengan *Integrated Reporting Framework*. Di sisi lain, PT Bank Mandiri tidak bisa dikategorikan sebagai perusahaan yang telah mengimplementasikan *integrated report* karena perusahaan tersebut hanya menggabungkan beberapa laporan dan diperkuat oleh pernyataan dari pihak PT Bank Mandiri.

Kata Kunci: Badan Usaha Milik Negara, Integrated Reporting, Indonesia

ABSTRACT

ANALYSIS OF INTEGRATED REPORTING IMPLEMENTATION ON STATE OWNED ENTERPRISES IN INDONESIA

This study aims to determine the extent of the implementation of integrated reporting in Indonesia particularly State-Owned Enterprises and the Author uses Integrated Reporting Framework issued by International Integrated Reporting Council as a guidance in conducting the study.

This study is a phenomenology study by using semi-structured interview to obtain an understanding of the phenomenon and experiences directly from the Interviewees of three State-Owned Enterprise namely: PT Timah, PT Bank Mandiri, and PT Garuda Indonesia. The explanation on problem identification used grouping and horizontalizing, and pattern matching method.

The result of this study stated that PT Timah and PT Garuda Indonesia had implemented integrated report whereas PT Bank Mandiri had not implemented it yet. The differences found in the integrated report created by PT Timah and PT Garuda were caused by the differences in defining integrated report among these companies and the definition were adjusted to the most suitable term according to company's business.

Based on the result, PT Timah and PT Garuda Indonesia could be claimed that they were implemented integrated report. However, these companies still require some improvement in order to suitable with Integrated Reporting Framework from International Integrated Reporting Framework. On the other side, PT Bank Mandiri could not claimed for being implemented integrated report since this company merely combine some reports into one and amplified by statement from the Interviewee.

Keywords: State-Owned Enterprises, Integrated Reporting, Indonesia