ABSTRAK

ANALISIS PENGUNGKAPAN ISLAMIC SOCIAL REPORTING (ISR) PADA PT. UNILEVER INDONESIA DAN PT. PROCTER & GAMBLE

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Penelitian ini bertujuan untuk mengetahui tingkat pengungkapan tanggung jawab sosial PT. Unilever Indonesia dan PT. Procter & Gamble berdasarkan indeks *Islamic Social Reporting* (ISR) pada tahun 2015-2017. Data penelitian ini diperoleh dari laporan tahunan perusahaan, pengungkapan ISR pada penelitian ini menggunakan metode deskriptif kualitatif. Indikator ISR yang digunakan ialah indikator keuangan dan investasi, produk dan jasa, tenaga kerja, sosial, lingkungan dan indikator tata kelola perusahaan. Hasil skoring dari ke-6 indikator tersebut menunjukkan bahwa rata-rata skor pengungkapan ISR yang diperoleh PT. Unilever Indonesia sebesar 69,23, sedangkan skor rata-rata yang diperoleh PT. Procter & Gamble sebesar 69,29. Hasil penelitian ini membuktikan bahwa skor dari tingkat pengungkapan kinerja sosial perusahaan berdasarkan indeks ISR pada lembaga syariah atau perusahaan yang terdaftar di Indeks Saham Syariah tidak selalu lebih tinggi dibandingkan dengan lembaga atau perusahaan konvensional.

Kata kunci : Pengungkapan; *Islamic Social Reporting;* PT. Procter & Gamble; PT. Unilever Indonesia

ABSTRACT

THE ANALYSIS ON THE DISCLOSURE OF ISLAMIC SOCIAL REPORTING (ISR) IN PT. UNILEVER INDONESIA AND PT. PROCTER & GAMBLE

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This research aims to observe the level of the disclosure of the social responsibility of PT. Unilever Indonesia and PT. Procter & Gamble based upon the index of Islamic Social Reporting (ISR) in the period of 2015-2017. The research data were obtained from the annual report of the company. The disclosure of the ISR in this research used the qualitative-descriptive method. The indicators of ISR used included finance and investment, product and service, labor, social, environment and indicators of company management. The results of the scoring from those six indicators showed that the average score of the ISR disclosure obtained by PT. Unilever Indonesia was 69,23, meanwhile, the average score obtained by PT. Procter & Gamble was 69,29. These results proved that the score from the disclosure level of social performance of the company based upon the index of ISR in the sharia institution or the organization listed in the ISSI (Indonesian Sharia Stock Index) is not always higher compared to the conventional institution or the companies not listed in ISSI.

Keywords: Disclosure; *Islamic Social Reporting;* PT. Procter & Gamble; PT. Unilever Indonesia

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