

**EVALUATION OF CORPORATE ENVIRONMENTAL
REPORTING AND DISCLOSURE**

(Case Study in PT Unilever Indonesia, Tbk)

SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR
THE DEGREE OF BACHELOR OF ACCOUNTING AT THE DEPARTMENT
OF ACCOUNTANCY



SUBMITTED BY:

RR MARTHINA BRILIANA

STUDENT ID 041013096

FACULTY OF ECONOMICS AND BUSINESS

UNIVERSITAS AIRLANGGA

SURABAYA

2014

UNDERGRADUATED THESIS

**EVALUATION OF CORPORATE ENVIRONMENTAL REPORTING,
IMPLEMENTATION AND DISCLOSURE**

(Case Study in PT Unilever Indonesia, Tbk)

SUBMITTED BY:

RR MARTHINA BRILIANA

STUDENT ID 041013096

HAS BEEN ACKNOWLEDGED AND ACCEPTED BY THE SUPERVISOR,

SUPERVISOR,



Drs. H. BASUKI, M.Com. (HONS), Ph.D., Ak., CMA

DATE 05/01/15

HEAD OF ACCOUNTING STUDY PROGRAM,



Drs. AGUS WIDODO MARDIJUWONO, M.Si., Ak., CMA

DATE 8/1 - 2015

THESIS ORIGINALITY DECLARATION

I, (Rr Marthina Briliana, 041013096), declare that:

1. My thesis is genuine and truly my own creations, and it is not another's person work made under my name, nor piracy or plagiarism. This thesis has never been submitted to obtain an academic degree in Universitas Airlangga or in any other universities/colleges.
2. This thesis does not contain any work or any opinion written or published by anyone else, unless clearly acknowledge or referred by quoting the author's name and stated in the references.
3. This statement is true, if on future this statement is roven to be fraud and dishonest, I agree to receive an academic sanction in the form of removal of the degree obtained through this thesis, and other sanctions in accordance with revailing norms and regulations in Universitas Airlangga.

Surabaya, 18 NOVEMBER 2014

Declared by,



Rr Marthina Briliana

NIM 041013096

ACKNOWLEDGMENT

Alhamdulillah, all praises to Allah the most merciful and graceful, the Lord of the Universe, for always blessing me with mercy, strength, and guidance so that researcher is able to finish this undergraduate thesis titled, “EVALUATION OF CORPORATE ENVIRONMENTAL REPORTING, IMPLEMENTATION AND DISCLOSURE (Case Study in PT Unilever Indonesia, Tbk)”

Although only my name appears on the cover, but a great many people have contributed. I owe my gratitude to all those people who have made this undergraduate thesis possible and because of whom my graduate experience has been one that I will cherish forever. I would also like to express my sincere gratitude to:

1. My Grandma, my Mom and my Dad for your lessons, your motivation, your love, and last but not least your unstopped prayer. I know it is all because of your Duas every time I feel my way is easier until I can stand at this point, even though we are apart.
2. Prof. Dr. Muslich Anshori, SE.,Msc., Ak., as the Dean of Faculty of Economics and Business, Universitas Airlangga.
3. Drs. Agus Widodo Mardijuwono, M.Si., Ak., CMA., as the Head of Department of Accountancy, Faculty of Economic and Business, Universitas Airlangga.
4. Drs. H. Basuki, M.Com (HONS)., Ph.D., Ak., CMA., for his guidance, care and patience in supervising me. The best supervisor ever, I could not have imagined having a better supervisor and mentor for my bachelor degree.
5. All lecturers in Faculty of Economics and Business, especially: Prof. Tjiptohadi, Prof. Arsono, Prof. Soengeng, Mr. Basuki, Mr. Arif, Mr. Chusnul, Mr. Andri, Mr.

Nouvrys, Mr. Ardianto, Mr. Fanani, Mr. Agung, Ms. Debby, Ms. Alfa, Ms. Amalia, Ms. Devi, Ms. Elia, Ms. Wiwiek, and others lecture that I could not mention one by one for the precious knowledge, inspiration and motivation you have shared. You are all inspiring lecturers.

6. Professor Sungwoo Jung, Ph.D. from Columbus State University and Mr. Hasan Fauzi, Ph.D. from Social and Environmental Accounting Research and Development (ICSEARD), Universitas Sebelas Maret for our great discussions. Hopefully I can join another class of you.
7. Mr. Hassan Abbas for our good talks and your cares, it is just a short time but successfully giving me a lot of new perspectives. May Allah make your Ph.D easier and be the greatest lecture in Kairo.
8. My best in up and down, my alarm, my timeline schedule thus who never tired to motivate me in everything: Ganjar, Reza, Andini, Benita, Rahma, and Tari. Bunch of thanks for your countless advise, motivation and cheers. You know I am such a deadliner and lost person but you always there. I will never forget it and see you on top guys!
9. Thus who always make me feel alive and better in this crazy college life: Ela, Dena, Andini, Gita, Benita, Julita, Reza, Rahma, Fika, Rhea, Anis, Sekar, Adit, Tomo, Hong, Sam, Pocky, Ji-Hun, Syazrina, Ika, Patty, Youna, Kristen, Anna and Sijie. Seriously you guys are totally sick but I love you to the moon and back!
10. My EC class mates as well as my Accounting Major mates year 2010 for our togetherness. Just remember what HD-Thoreau ,an american philosopher, said

“We are born not to do everything but to do something.” Hope you can find your own something soon.

11. Mr. Gerry, Mr. Kasmari, Mr. Sudiana, Ms. Dinnar, Ms. Mila, Mr. Komang for your valuable time to be my respondents as well as other respondents in this research that I cannot mention.

Researcher hopes that this study can give contributions for development of accounting knowledge. In making this undergraduate thesis researcher believe that it is far from being perfect, therefore researcher would please any constructive comments, critics, and suggestions.

Surabaya, October 2014

Rr Marthina Briliana