

ABSTRACT

Environmental condition decrease along with the increasing on economics and business sector. This situation cause conflict of interest between economist and ecologist. Ecologist sees that the usage of natural resources in industry should be done for the sake of sustainability while economist sees that it is the consequences of production where the availability of natural resources is return back to the 'market' mechanism of environment itself. Here the role of accounting especially social accounting as an accountability tool is needed to bond between it. Accounting is responsible as tools to control organization's activity, including activities related to the environment, and inform it to stakeholder. In fact there are no spesific regulation in Indonesia especially PSAK which regulate how accounting should report organization activities to their stakeholder. Thus made environmental reporting practice in Indonesia become a voluntary disclosure.

This research will be conduct qualitatively using descriptive case study method and focus on examining the implementation of environmental reporting and disclosure in PT Unilever Indonesia, Tbk and contrasting it with stakeholders' perspective.

Results found that in general environmental reporting done by PT Unilever Indonesia, Tbk has met with its stakeholder's desires. However there are some information that Unilever need to added on their next sustainability report to improve the quality of their environmental reporting practice and its disclosure.

Keywords: social accounting, environmental reporting, sustainability report, stakeholder.

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Appendix 4 Questionnaire

