

ABSTRAK

Metode penelitian menggunakan analisis isi (*content analysis*) melalui pendekatan kualitatif deskriptif, menggunakan alat bantu software kualitatif Nvivo12. Data penelitian berasal dari *corporate website* perusahaan yang terdiri dari *annual report* dan *sustainability report* periode 2014-2018.

Hasil penelitian menunjukkan dari 42 perusahaan selama periode 2014-2018 menyajikan *annual report* sebesar 196 laporan atau 96,07% dari 204 laporan dan *sustainability report* sebesar 21 laporan atau 10,29% dari 204 laporan. Penelitian menemukan masih tergolong rendahnya tingkat pengungkapan akuntansi lingkungan pada *annual report* yang diungkapkan sebanyak 411.184 kata atau 16,04% dari 2.563.456 kata sumber data. Sedangkan pada *sustainability report*, tingkat pengungkapan akuntansi lingkungan tergolong baik yang diungkapkan sebanyak 49.629 kata atau 32,26% pengungkapan dari 153.865 kata sumber data. Berdasarkan laporan yang disajikan, indikator kinerja lingkungan dari *GRI* yang paling sering diungkapkan pada *annual report* adalah *material* sebesar 173.836 atau 42,28% dari 411.184 kata, sementara pada *sustainability report* adalah *biodiversity* sebesar 11.888 atau 23,95% dari 49.629 kata. Sedangkan indikator yang paling sedikit diungkapkan didalam *annual report* adalah *water* sebesar 9.358 atau 2,28% dari 411.184 kata, sementara pada *sustainability report* adalah *supplier environmental assessment* sebesar 3.182 kata atau 6,41% dari 49.629 kata.

Kata Kunci : Pengungkapan Akuntansi Lingkungan, Perusahaan Pertambangan, *GRI*, Nvivo12.

ABSTRACT

The research method uses content analysis through a descriptive qualitative approach, using qualitative software Nvivo12. The research data comes from the company's corporate website consisting of annual reports and sustainability reports for the 2014-2018 period.

The results showed that of the 42 companies during the 2014-2018 period, they presented an annual report of 196 reports or 96.07% of the 204 reports and sustainability reports of 21 reports or 10.29% of 204 reports. The study found that the level of environmental accounting disclosure was still relatively low in the annual report, which revealed 411,184 words or 16.04% of 2,563,456 data sources said. Whereas in the sustainability report, the level of environmental accounting disclosure is classified as good, which is expressed as 49,629 words or 32.26% disclosure of 153,865 words of data sources. Based on the report presented, the environmental performance indicators of GRI which are most often disclosed in annual reports are material at 173,836 or 42,28% of 411.184 words, while the sustainability report is biodiversity 11,888 or 23.95% of 49,629 words. While the indicator that is least disclosed in the annual report is 9,358 or 2.28% of the 411,184 words of water, while the sustainability report is the supplier of environmental assessment 3,182 words or 6.41% of 49,629 words.

Keywords: *Environmental Accounting Disclosures, Mining Companies, GRI, Nvivo12.*