PENGUNGKAPAN AKUNTANSI PERTANGGUNGJAWABAN SOSIAL (CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE) SEBAGAI PENGUNGKAPAN SUKARELA KEBUTUHAN INFORMASI STAKEHOLDER PADA OFFICIAL WEBSITE PERUSAHAAN STUDI PADA PT. ANTAM (PERSERO), Tbk.

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ABSTRACT

CSR disclosure of the company through various media is a form of accountability to the stakeholders and also to maintain the reputation. The purpose of this research is to see whether the company has taken advantage of the official website to disclose CSR programs conducted. The results of this study are expected to contribute to increased awareness and implementation of CSR practices in companies in any business activities conducted in connection with the interests of other parties as stakeholders, both internal and external stakeholders. Research conducted at the official site of PT. Antam (Persero) Tbk. http://www.antam.com address in this research focus includes corporate governance (Government Organization), environmental accounting as a social responsibility. There are two categories that will be used to investigate the reported disclosure of CSR. The first category is the disclosure of information relating to internal stakeholders and the second related information external stakeholders. To measure the quantity of information presented is used as an indicator of Publicity Index. This index indicates the amount of information disclosed by the company as much as 83 questions that there are 2 categories of management and shareholders of the category of internal stakeholders and information to customers, suppliers, environment, society and the distributors of the categories of external stakeholders. The results showed that the index Publicity PT. Antam (Persero) Tbk. has revealed 73 of the 83 information relevant to the CSR to the public through the official website. Index derived from the disclosure of information relating to the stakeholders including the reporting of information for 31 categories of internal stakeholders consist of 15 reported that the disclosure of information relating to employee / labor, and 16 reported that the disclosure of information relating to the shareholders and board of directors, as well as stakeholder category for external reporting as many as 50 information that consists of 14 reporting of customer information, supplier information reporting 10 (suppliers), 14 reporting of environmental policies, 12 reported the information society, and 2 reporting the information to government.

Kata kunci: Corporate Social Responsibility index publicity official website