STUDI KOMPARATIF: KUALITAS LAPORAN KEBERLANJUTAN PERUSAHAAN PERBANKAN DI ASIA TENGGARA (SINGAPURA, MALAYSIA, DAN INDONESIA)

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan kualitas laporan keberlanjutan perusahaan perbankan di Indonesia, Malaysia, dan Singapura berdasarkan GRI Standards yang mencakup kategori ekonomi, lingkungan, dan sosial. Penelitian ini merupakan studi komparatif dengan pendekatan kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di bursa efek masing-masing negara pada periode 2023-2024. Melalui metode purposive sampling, diperoleh sampel sebanyak 30 bank (17 bank di Indonesia, 10 bank di Malaysia, dan 3 bank di Singapura). Data sekunder berupa laporan keberlanjutan dianalisis menggunakan metode analisis konten dengan instrumen lembar penilaian berskala peringkat 1 (sangat lengkap) hingga 4 (tidak dilaporkan). Uji normalitas data dilakukan dengan menggunakan metode Shapiro-Wilk. Karena hasil pengujian menunjukkan data berdistribusi normal (dengan nilai signifikansi lebih besar dari 0,05), analisis komparatif dilakukan menggunakan uji beda parametrik One-Way ANOVA yang dilanjutkan dengan Post-Hoc Test. Hasil penelitian menunjukkan terdapat perbedaan kualitas pengungkapan laporan keberlanjutan yang signifikan di antara ketiga negara pada semua kategori (nilai signifikansi kurang dari 0,05). Berdasarkan parameter skala peringkat, Indonesia secara konsisten unggul sebagai pemimpin kualitas pelaporan pada kategori ekonomi (rata-rata 1,9424) dan sosial (rata-rata 1,7018) karena nilai rata-ratanya paling mendekati skor 1 (paling lengkap). Pada aspek lingkungan, Singapura memimpin kualitas pelaporan dengan nilai rata-rata terbaik sebesar 2,0400 diikuti sangat erat oleh Indonesia dengan rata-rata 2,0982. Sebaliknya, kualitas pelaporan terendah berada pada Singapura untuk aspek ekonomi (rata-rata 2,6867) dan aspek sosial (rata-rata 2,6000), sedangkan Malaysia menempati posisi terendah pada aspek lingkungan (rata-rata 2,7160).

Kata Kunci: Laporan Keberlanjutan, GRI Standards, Perbankan, Asia Tenggara.

OMPARATIVE STUDY: THE QUALITY OF SUSTAINABILITY REPORTS OF BANKING COMPANIES IN SOUTHEAST ASIA (SINGAPORE, MALAYSIA, AND INDONESIA)

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ABSTRACT

This research aims to analyze the differences in the quality of sustainability report disclosure among banking companies listed in Indonesia, Malaysia, and Singapore based on the GRI Standards, covering economic, environmental, and social categories. This study is a comparative research utilizing a quantitative approach. The population of this study consists of all banking companies listed on the stock exchanges of each country during the 2023-2024 period. Through a purposive sampling method, a sample of 30 banks was obtained (17 banks in Indonesia, 10 banks in Malaysia, and 3 banks in Singapore). Secondary data from the sustainability reports were analyzed using content analysis with a scoring rank scale ranging from 1 (highly complete) to 4 (not reported). The normality of the data was tested using the Shapiro-Wilk method. Since the data was normally distributed (with significance value greater than 0.05), the comparative analysis was conducted using the parametric One-Way ANOVA, followed by a Post-Hoc Test. The results indicate that there are significant differences in the quality of sustainability report disclosure among the three countries across all categories (with significance value less than 0.05). Based on the scoring rank parameters, Indonesia consistently leads the reporting quality in the economic (mean 1.9424) and social (mean 1.7018) categories, as its mean values are closest to 1 (most complete). In the environmental aspect, Singapore leads the disclosure quality with the best mean value of 2.0400, followed closely by Indonesia with a mean of 2.0982. Conversely, the lowest reporting quality was observed in Singapore for both economic (mean 2.6867) and social (mean 2.6000) aspects, while Malaysia recorded the lowest quality in the environmental aspect (mean 2.7160).

Keywords: *Sustainability Report, GRI Standards, Banking, Southeast Asia.*