

ABSTRACT

The agricultural sector as one of the pillars of the Indonesian economy contributes to the welfare of the community. However, the agricultural sector is still experiencing problems related to oil palm governance in Indonesia, including many oil palm plantation companies that do not have cultivation rights, many plasma plantations have not been developed, there is still rampant corruption in the process of issuing permits for plantations. Various problems that arise due to the operational activities of a company that have a negative impact on its stakeholders must be minimized by carrying out Corporate Social Responsibility (CSR) activities where the company is no longer focused only on finance (profit), but also on the welfare of the community (people) and sustainability. environment (planet).

CSR activities are disclosed in the sustainability report, uploaded by companies. Then, the report is analyzed with the theory of ISO 26000 which is commonly used as a guideline in implementing CSR. This type of research is a descriptive-qualitative research method, analyzed CSR in the company's sustainability report so that it is called a secondary data collection technique. The companies studied were Eagle High Plantation and Golden-Agri Resources.

Based on the results, both of the companies consistent on implementation of CSR activities and the increased impact resulting from CSR activities carried out every year. Activities CSR not in accordance with the ISO 26000 by each company is only 18,7% of the total CSR activities.

Keywords: *CSR Activities, sustainability reports, ISO 26000 guideline, plantation sub-sector*