



Analysis of accounting treatment of corporate social responsibility (CSR) reporting

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ABSTRACT

This study aims to determine the accounting treatment of corporate social responsibility reporting at PT. Madani National Capital (Persero) Sukabumi Branch and whether PT. Permodalan Nasional Madani (Persero) Sukabumi branch presents a report on social responsibility outside the main financial report as stated in PSAK No. 1 Paragraph 12 Revised 2009. This study uses a qualitative approach where the researcher analyzes how the accounting treatment of corporate social responsibility reporting in one of the state-owned enterprises. This research is in accordance with the research focus, where researchers expect to be able to obtain a clear and in-depth picture of the accounting treatment and reporting of corporate social responsibility. The results of the study state that the accounting treatment of CSR is recognized as an expense. The recognition of CSR as a burden by PT. National Capital Madani (Persero) so that the amount of the burden is measured based on the number of costs or funds issued by the company when the transaction or activity is carried out. In this case, the costs incurred during CSR activities.



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INTRODUCTION

Corporate social responsibility (Corporate Social Responsibility) is an action taken by the company as a sense of corporate responsibility towards the social and environmental surroundings where the company is located, such as carrying out an activity that can improve the welfare of the surrounding community and protect the environment. As stated in Law no. 40 of 2007 concerning limited liability companies, Article 74 paragraph (1) states that companies that carry out their business activities in the field and/or related to natural resources are obliged to carry out social and environmental responsibilities.

According to Fariz Novariantio et al. (2017), Dehl (1973), and Banerjee (2007) state that a company (corporation) in the world is created and can survive solely because of special rights granted by the state. However, these companies exist because society allows them to exist, so companies are simply founded for one purpose, to allow them to earn (profit).

Since the enactment of Law no. 40 of 2007 concerning Limited Liability Companies, Corporate Social Responsibility (CSR) in Indonesia is getting stronger. This is because the law states that CSR is the company's obligation. As for State-Owned Enterprises (BUMN) regarding corporate social responsibility obligations, it is stated in Law no. 19 of 2003 concerning State-Owned Enterprises (BUMN). Then there is the Regulation of the Minister of State-Owned Enterprises Number PER-02/MBU/07/2017 concerning the Partnership Program and the SOE Community Development Program. Therefore, social responsibility for SOEs is known as the Partnership Program and Community Development Program (PKBL). Companies in Indonesia inevitably carry out their social obligations, given these regulations.

The implementation of CSR in Indonesia is not without a responsibility. The accountability of a company in the implementation of CSR is also important so that financial information related to the company's CSR activities becomes transparent in disclosing its social activities. With the existence of accountability accounting in a company, it will help the company in disclosing its social activities. The essence of CSR accounting according to Lako (2011) is a process of measuring, recording, reporting

and disclosing information related to the social and environmental effects of a company's economic actions for certain groups in society or who are stakeholders of a company. As for Priyanto (2013), it is stated in PSAK No. 1 paragraph 12 (Revised 2009) that an entity may also present a report on the environment and a report on value added that are separate from the main financial statements.

Awareness of a company in disclosing its social responsibility report is also important, because then the company can show the extent of its responsibility and concern for the environment and society. In addition, the report can also be used as material for evaluation and comparison of the performance of social activities carried out by the company. So that it can make it easier for company leaders and also users of the information to make decisions.

PT. Permodalan Nasional Madani (Persero) or abbreviated as PNM is a State-Owned Enterprise (BUMN) which is engaged in financial services. The company was founded on June 1, 1999 and aims to assist the development of micro, small, medium and cooperative enterprises.

Company activities PT. Madani National Capital (Persero) is not directly related to nature, but because PT. Permodalan Nasional Madani (Persero) is a BUMN, so it is obliged to carry out its social responsibilities. BUMN corporate social responsibility is channeled through the Partnership and Community Development Program (PKBL). Therefore, there is a Partnership and Community Development Program unit (PKBL) at PT. National Madani Capital (Persero) Sukabumi branch.

PT. Permodalan Nasional Madani (Persero) carries out many social responsibility programs in the service, trade, industry, and other sectors. From these activities, a social responsibility report is then made. Social responsibility reporting of PT. Permodalan Nasional Madani (Persero) only presents in the form of a report on its social responsibility program activities which contains the name of the recipient of PKBL fund assistance and the nominal of the recipient of the assistance.

Currently PT. Permodalan Nasional Madani (Persero) has not made a more detailed report on its social responsibility. As in the Regulation of the Minister of State-Owned Enterprises Number PER-02/MBU/07/2017 which states that at least the Partnership and Community Development Program contains a report on financial position, activity report and cash flow for these activities. This is intended so that the financial reporting of the Partnership and Community Development Program (PKBL) activities can provide information related to the finances of the PKBL unit to users who will use the information to make decisions. The Circular Letter Number SE-02/MBU/Wk/2012 concerning Accounting Guidelines for Partnership and Community Development Programs (PKBL). Its purpose is to serve as a guideline for PKBL units in the context of keeping records of PKBL unit transactions, preparation and presentation of financial reports. If the company has not prepared financial statements regarding its social responsibility activities, it is feared that the users of the information or stakeholders will assume that the company is not carrying out its social responsibility.

Many previous studies regarding corporate social responsibility have been carried out, such as Ketut Ika Raditya et al (2017) entitled Analysis of Accounting Treatment and Social Responsibility Reporting in Companies (Case Study at PT. PLN Bali Distribution North Bali Area, Singaraja City). The study states that 1) The form of the CSR program managed by PT. PLN (Persero) Distribution of Bali Area North Bali, Singaraja City is divided into 3 forms of programs, namely Community Relations, Community Service and Community Empowering, 2) Accounting treatment and Social Responsibility Reporting at PT. PLN (Persero) Distribution of Bali Area of North Bali, Singaraja City, which is just making reports and Work Plans related to CSR that have been implemented, 3) Reporting on Social Responsibility of PT. PLN (Persero) Distribution of Bali, Singaraja City has not been in accordance with Law no. 40 of 2007 - Limited Liability Company Article 74 concerning Social and Environmental Responsibility and the regulation of the Minister of SOEs no. 5/MBU/2007 concerning Community Development Partnership Program (PKBL), 4) Social Responsibility Reporting of PT. PLN (Persero) Distribution of Bali Area North Bali, Singaraja City is not fully in accordance with PSAK No. 1 regarding Presentation of Financial Statements.

Furthermore, the research of Catur Wuri Endah Lestari (2015) entitled Application of Social Responsibility Accounting in PG. Ngadiredjo Kab. Kediri. The study stated that the form of social activity at the Ngadirejo Sugar Factory was in accordance with the regulation of the Minister of State-Owned Enterprises number 05/MBU/2007, namely that the corporate social responsibility program was implemented in the form of the Partnership and Community Development Program (PKBL). Meanwhile, the implementation of the Ngadirejo Sugar Factory Social Responsibility Accounting is less than optimal and not in accordance with the regulation of the State Minister for BUMN number

05/MBU/2007. Because PG Ngadirejo did not make an accountability report as required by the regulation of the Minister of State-Owned Enterprises number 05/MBU/2007, namely statements of financial position, activity reports, cash flow reports, and notes to financial statements. From this background and explanation, the authors are interested in conducting a research on Corporate Social Responsibility entitled "Analysis of Accounting Treatment of Corporate Social Responsibility (Csr) Reporting".

RESEARCH METHODS

This type of research is a qualitative research in which the researcher analyzes how the accounting treatment of corporate social responsibility reporting in one of the state-owned enterprises. This study is in accordance with the research focus, where researchers expect to be able to obtain a clear and in-depth picture of the accounting treatment and reporting of corporate social responsibility, whether PT. Permodalan Nasional Madani (Persero) has presented a report on social responsibility outside the main financial report as stated in PSAK No. 1 Paragraph 12 Revision 2009.

Research data sources consist of:

1. Primary Data

Primary data is a source of research data obtained directly from the original source and not through intermediaries. Is data from interviews related to reporting on corporate social responsibility accounting to related parties.

2. Secondary Data

Secondary data is a source of research data obtained indirectly or through intermediaries. This data was collected by means of a literature study to obtain theoretical foundations obtained from books, texts, journals, internet, and others.

The data used in this study are primary data obtained directly through interviews with PT. PNM (Persero) Sukabumi branch. And secondary data through business field data, company history, and CSR program data through the PKBL unit which has been implemented by PT. PNM (Persero) Sukabumi Branch.

The data collection method is carried out by collecting data based on the following data collection techniques:

1. Interview

The interview technique is data collection which is done by interviewing the authorities and related parties in the company to get an overview of the company and the specific problems being researched. Interviews were conducted with related parties who are also responsible for corporate social responsibility activities and reporting through the PKBL unit of PT. PNM (Persero) Sukabumi branch, among others, the Human Resources (HR) and General as well as the Finance section.

2. Observation (Observation)

The observation technique is a method of obtaining data by making direct observations of the physical facilities and activities of the company to obtain a real picture of the operating condition of the company. Observations were made directly at the office of PT.PNM (Persero) Sukabumi branch.

3. Documentation

Documentation technique is a collection of data in the form of company documents related to the object of research, namely:

- a. CSR Report through the Community Development Partnership Program unit
- b. Company Financial Report

4. Literature Research (Library Research)

Literature Research (Library Research) is a collection of theoretical data by discussing and studying literature books and writings related to the problems discussed.

In this study using descriptive analysis, which describes the findings derived from the data collected through the observation process on the object of research which will then be analyzed for the accounting treatment of corporate social responsibility or corporate social responsibility of PT. PNM (Persero) which includes an analysis of the presentation and reporting. Then the results of the analysis are compared with the regulations in force in Indonesia, namely the Regulation of the Minister of State-Owned Enterprises Number PER-02/MBU/07/2017 and the Accounting Guidelines for the Partnership

and Community Development Program which are also regulated in Circular Letter Number SE-02/MBU/Wk/ 2012 concerning Guidelines for Accounting for Partnership and Community Development Programs. The stages of data analysis carried out by researchers are as follows:

1. To answer about how the accounting treatment is as follows:
 - a. Collect the necessary documents as research material. The required documents are corporate social responsibility reports through the PKBL unit at PT. PNM as well as company profile documents.
 - b. Conduct interviews with finance staff. The aim is to obtain information related to accounting treatment for corporate social responsibility reporting through the PKBL unit at PT. PNM.
 - c. Studying documents and interview results that have been obtained.
 - d. Comparing the results that researchers have found with a theoretical study of accounting treatment on corporate social responsibility reporting through the PKBL unit at PT. PNM.
 - e. Drawing conclusions from these findings, is the accounting treatment for corporate social responsibility reporting through the PKBL unit at PT. PNM is in accordance with theoretical studies.
2. To answer about how CSR reporting is as follows:
 - a. Analyzing the results of interviews with related parties regarding opinions on corporate social responsibility reporting through the PKBL unit at PT. PNM Sukabumi branch.
 - b. Comparing the results of the analysis with theoretical studies regarding corporate social responsibility accounting reporting through the PKBL unit at PT. PNM Sukabumi Branch.
 - c. Draw conclusions from the results of the analysis, whether the reporting is in accordance with existing regulations.

RESULTS AND DISCUSSION

Accounting Treatment and Social Responsibility Reporting at PT. Madani National Capital (Persero) Sukabumi Branch

Realizing the importance of conducting CSR programs for companies and the community, now every company seems to be competing to carry out various creative CSR programs. The CSR program is not only a program that helps the community and the environment, but has now become the hallmark of a company that distinguishes it from other entities. Every CSR activity certainly requires capital or funds for the program to be implemented. So the company is required to make an accountability report for these CSR activities. Because all forms of information needed by stakeholders will be sourced from the report.

The accountability report itself is a written document that is prepared with the aim of providing a report on the implementation of activities from an organizational unit to a higher or equivalent organizational unit. The function of the accountability report is as an evaluation material for the entire process of implementing activities and the results that can be achieved from these activities, which can then be used as consideration for improvements and improving the quality of the implementation of activities in the future.

Likewise PT. Permodalan Nasional Madani (Persero) Sukabumi Branch, which also carries out many CSR activities through the PKBL unit, must make an accountability report. Where is PT. Permodalan Nasional Madani (Persero) is a state-owned entity that always supports the goals and dreams of the state, namely creating a good governance system, so it has become an obligation for PT. Permodalan Nasional Madani (Persero) Sukabumi Branch to make an accountability report for all activities -the activities they have done each period. No exception for activities related to the implementation of CSR through the PKBL unit.

Accounting treatment is how a transaction or event is treated in accounting. To treat these events, there are several concepts related to accounting treatment, namely the concepts of measurement, recognition, presentation and disclosure. The following is the accounting treatment of Corporate Social Responsibility carried out by PT. Madani National Capital (Persero) in the 2019 annual report.

Measurement and Recognition

Measurement is the process of determining the amount of money to recognize and include each element of the financial statements in the balance sheet and profit and loss. Companies generally measure the amount and value of the costs incurred in a predetermined monetary unit (rupiah).

Recognition is a process of forming an item that meets the definition of elements and recognition criteria stated in the balance sheet or income statement.

Presentation

Presentation is a process of how to report elements or items in a set of financial statements so that these elements or items become more informative. Presentation for CSR is usually different for each company depending on how the company itself wants to present it. In PSAK No. 1 Paragraph 12 (Revised 2009) states that:

“Entities can also present, apart from financial reports, reports on the environment and value added statements, especially for industries where environmental factors play an important role and for industries that consider employees as a group of report users who play an important role. These additional reports are outside the scope of Financial Accounting Standards.”

The accountability report made by PT. PNM (Persero) Sukabumi Branch is only limited to making reports on the handover of aid and other documentation related to the implementation of CSR. In addition, PT. Permodalan Nasional Madani (Persero) Sukabumi Branch also made a Work Plan for their CSR activities. Where the Work Plan contains the name of the program action, location, type of assistance, and the amount of assistance provided. The Work Plan does not include accounts like financial statements. This Work Plan is like a simple data set to find out what activities are being carried out. It is not explained specifically what the amount of funds will be used for.

Pengungkapan

Disclosure is the provision of information provided by the company to interested parties regarding the state of the company. Determination of whether or not information is disclosed by the company in relation to disclosure. CSR is reported in the annual report as according to Law Number 40 of 2007, concerning Limited Liability Companies Article 66 Paragraph 2 which states that the annual report must at least contain a report on the implementation of Social and Environmental Responsibility. Annual report (annual report) is a medium used by companies that function to communicate convey information about the company's operational activities. The annual report can increase the disclosure of company information to the users of the report. Then, this annual report aims to build understanding and trust about the company by providing appropriate and relevant information.

PT. Permodalan Nasional Madani (Persero) realizes that the implementation of CSR is a moral responsibility to stakeholders (stakeholders), and also participates in sustainable economic development. Companies are not solely looking for profit (profit) as much as possible but also companies must care about the community (people) and also the environment (planet). Companies that implement and carry out CSR will indirectly get a good reputation and image in front of the wider community. Therefore, the company is required to make a report on the implementation of CSR carried out by the company.

The annual report is also used as a medium for disclosing CSR by PT. National Madani Capital (Persero). It's just that PT. Permodalan Nasional Madani (Persero) does not disclose about CSR activities but rather discloses the activities of the Partnership and Community Development Program (PKBL) as previously explained. Based on the researcher's observations, actually in the annual report for 2020 PT. Permodalan Nasional Madani (Persero) only discloses the nominal amount for CSR. The importance of reporting on CSR is to provide a boost to the management's awareness of PT. Permodalan Nasional Madani (Persero) and internal organizational development regarding the importance of good, responsible and sustainable corporate management.

In addition, the disclosure of CSR information is an effort or strategy that can be done by PT. Permodalan Nasional Madani (Persero) to provide a signal to stakeholders or market players that the company is accountable, transparent and has a commitment to business sustainability that is socially and environmentally friendly. That way the company will strengthen the brand, build a company image and get the attention of the wider community.

Then, the company will have easy access to funding from investors and creditor institutions, increase supplier and customer loyalty, and increase the market value of its shares on a sustainable basis. Therefore, what should be done by PT. Permodalan Nasional Madani (Persero) is to disclose CSR programs in its annual report. PT. Permodalan Nasional Madani (Persero) can report it in an annual report as stipulated in the Limited Liability Company Law. The CSR report can be used by PT.

Permodalan Nasional Madani (Persero) to disclose the activities or programs as well as the costs incurred for CSR that have been carried out by PT. Permodalan Nasional Madani (Persero) during that period, both related to the attention to social and environmental impacts.

As described in Government Regulation no. 47 of 2012 which regulates further provisions on Social and Environmental Responsibility, there is a provision that requires the inclusion of a budget for Social and Environmental Responsibility in the Company's Work Plan. The company's work plan is prepared by the Board of Directors with the approval of the Board of Commissioners or from the General Meeting of Shareholders (GMS).

The report is an integral part of the annual report which is accounted for by the board of directors in front of the General Meeting of Shareholders (GMS). The report contains reports on the company's social and environmental programs carried out during the period. Disclosing and reporting CSR is a form of corporate concern for the environment and social, because it is very necessary when the internal environment is affected and affects the company's activities. So that the company can be used as a medium to build a positive image towards stakeholders.

Conformity of Social Responsibility Reporting of PT. Permodalan Nasional Madani (Persero) Sukabumi Branch with PSAK No. 1 regarding Presentation of Financial Statements

Financial statements are basically the result of an accounting process that can be used as a tool to communicate financial data or company activities to interested parties. These parties are divided into two, namely external parties including investors, creditors, government, and the community, and the second internal parties which include company management and employees. According to PSAK No. 1 paragraph 7 (Revised 2009), Financial Statements are a structured presentation of the financial position and financial performance of an entity.

The specific objective of financial statements is to present fairly and in accordance with generally accepted accounting principles regarding the financial position, results of operations and other changes in financial position. According to PSAK No. 1 paragraph 7 (Revised 2009), the objective of financial statements is to provide information about the financial position, financial performance and cash flows of the entity that is useful to the majority of users of the report in making economic decisions. The financial statements also show the results of management's accountability for the use of the resources entrusted to them.

In order to achieve the objectives of the financial statements, the financial statements present information about the entity which includes assets, liabilities, equity, income and expenses including gains and losses, contributions from and distributions to owners in their capacity as owners and cash flows. This information, along with other information contained in the notes to financial statements such as the company's accounting policies, assists users of the statements in predicting future cash flows and in particular, with regard to the timing and certainty of the receipt of cash and cash equivalents.

PT. Permodalan Nasional Madani (Persero) as one of the State-Owned Enterprises (BUMN) whose company is also in the form of a Limited Liability Company is required to carry out its Corporate Social Responsibility. PT. Permodalan Nasional Madani (Persero) in implementing Corporate Social Responsibility has two foundations, namely Law Number 40 of 2007 concerning Limited Liability Companies and Law No. 19 of 2003 concerning State-Owned Enterprises (BUMN).

State-Owned Enterprises (BUMN) in addition to having the main function of seeking profit, also have the task of paying attention to social issues. In Article 88 paragraph (1) of Law No. 19 of 2003 concerning State-Owned Enterprises (BUMN) it is stated that State-Owned Enterprises (BUMN) can set aside a portion of their net profit for the purposes of fostering small businesses or cooperatives as well as fostering the community around SOEs. The embodiment of Article 88 of the BUMN Law on PT. Civil National Capital is implemented through the Partnership and Community Development Program (PKBL) which is regulated in the Minister of SOE Regulation Number PER-02/MBU/7/2017 concerning the BUMN Partnership and Community Development Program (PKBL). The regulation states that the purpose and objective of establishing SOEs is not only to pursue profit but to actively participate in providing guidance and assistance to entrepreneurs from economically weak groups, cooperatives and the community.

On the other hand, BUMN is a form of Limited Liability Company that also has corporate social responsibility and the environment or often referred to as Corporate Social Responsibility (CSR). Where this is specifically regulated in Law no. 40 of 2007 concerning Limited Liability Companies. Article 74

paragraph (1) states that companies that run their business in the field of and or related to natural resources are obliged to carry out corporate social responsibility activities and the environment. This arrangement aims for the company to participate in sustainable economic development to realize economic development in order to improve the quality of life, environment, community and society in general.

PT. Permodalan Nasional Madani (Persero) stated that its company implements Corporate Social Responsibility as outlined through the Partnership and Community Development Program (PKBL) which aims to accommodate the interests of the people who live around the company's operational environment, branch offices and unit offices.

As PT. Permodalan Nasional Madani (Persero) reports on Corporate Social Responsibility in its annual report. What is visible and contained in the report is not disclosing about the implementation of Corporate Social Responsibility, but disclosing about the implementation of the Partnership and Community Development Program.

If you look at CSR with PKBL, it is almost the same, that is, it has the same goal of increasing welfare and empowering the community. However, actually CSR and PKBL are different. First, it can be seen from the source of funds, CSR funds are calculated as company costs whose implementation is carried out with due regard to propriety and fairness. What is meant by propriety and fairness is the company's policy, which is adjusted to the company's financial capabilities as well as the potential risks that result in social and environmental responsibilities that must be borne by the company in accordance with its business activities that do not reduce obligations. Meanwhile, the source of PKBL funding is the use of funds from the SOE's profit share. The maximum profit allowance for program funding is 2% of net profit for the Partnership Program and a maximum of 2% of net profit for Community Development.

Second, the purpose of CSR is to create a harmonious, balanced and appropriate relationship with the local environment, values, norms and culture in a sustainable manner. Meanwhile, the Partnership Program aims to improve the ability of small businesses to become strong and independent, and the Community Development Program, which aims to empower the social conditions of the community.

Third, CSR is reported in the annual report as according to Law Number 40 of 2007 concerning Limited Liability Companies Article 66 Paragraph (2) which states that the annual report must at least contain a report on the implementation of Social and Environmental Responsibility. Meanwhile, the Partnership and Community Development Program is reported in a separate report containing the financial position, activities and cash flow reports as well as notes to the financial statements.

Therefore, the reporting of CSR and PKBL is also different. From these differences, it can be concluded that CSR and PKBL are not the same. Thus, reporting on CSR and PKBL should also be distinguished as described.

Therefore PT. Permodalan Nasional Madani (Persero) as a BUMN should make a separate report from the company's annual report for PKBL. Regulation of the Minister of State-Owned Enterprises Number PER-02/MBU/07/2017 states that at least the Partnership and Community Development Program contains a report on financial position, activity and cash flow reports for the partnership program and the community development program. In preparing the report for the Partnership and Community Development Program (PKBL) PT. Madani National Capital (Persero) can use the basis of the Circular Letter of the Minister of SOEs No. SE-02/MBU/Wk/2012 concerning Stipulation of Revised 2012 Partnership and Community Development Program Accounting Guidelines. The format of the financial report for the BUMN Partnership and Community Development Program (PKBL) is in accordance with the Circular Letter of the Minister of BUMN No. SE02/MBU/Wk/2012 as follows:

FORMAT LAPORAN KEUANGAN
Unit Program Kemitraan dan Bina Lingkungan PT/Perum XXX
LAPORAN POSISI KEUANGAN
Per 31 Desember 20XB dan 20XA
(Dalam Satuan Rupiah)

| Catatan | 20XB | 20XA |
|--|------------|------------|
| ASET | | |
| Aset Lancar | | |
| Kas dan Setara Kas | XXX | XXX |
| Kas/Bank Yang Dibatasi Penggunaannya | XXX | XXX |
| Piutang Penyisihan Laba kepada BUMN Pembina | XXX | XXX |
| Piutang Kepada BUMN Pembina Lain/Lembaga Penyalur | XXX | XXX |
| Piutang Pinjaman Mitra Binaan-Bersih | XXX | XXX |
| (Setelah dikurangi penyisihan penurunan nilai piutang sebesar Rp ... Di tahun 20XB dan sebesar Rp... di tahun 20XA | | |
| Piutang Lain-lain bersih | XXX | XXX |
| (Setelah dikurangi penyisihan penurunan nilai piutang sebesar Rp ... Di tahun 20XB dan sebesar Rp... di tahun 20XA | | |
| Deposito Berjangka | XXX | XXX |
| Beban Dibayar Dimuka | XXX | XXX |
| Aset Tidak Lancar | | |
| Aset Tetap Bersih | XXX | XXX |
| (setelah dikurangi penyusutan sebesar Rp ... Di tahun 20XB dan sebesar Rp... di tahun 20XA | | |
| Aset Lain-lain | XXX | XXX |
| JUMLAH ASET | XXX | XXX |
| LIABILITAS DAN ASET NETO | | |
| LIABILITAS | | |
| Liabilitas Jangka Pendek | | |
| Utang Jangka Pendek | XXX | XXX |
| Beban Yang Masih Harus Dibayar | XXX | XXX |
| Utang Pajak | XXX | XXX |
| Bagian Lancar Utang Jangka Panjang kepada BUMN Pembina Lain | XXX | XXX |
| Bagian Lancar Utang Jangka Panjang | XXX | XXX |
| Kelebihan Pembayaran Angsuran | XXX | XXX |
| Angsuran Belum Teridentifikasi | XXX | XXX |
| Liabilitas Jangka Panjang | | |
| Utang Sewa Pembiayaan | XXX | XXX |
| Utang Jangka Panjang kepada BUMN Pembina Lain | XXX | XXX |
| Utang Lain-lain | XXX | XXX |
| JUMLAH LIABILITAS | XXX | XXX |
| ASET NETO | | |
| Aset Neto Tidak Terikat | XXX | XXX |
| Aset Neto Terikat | XXX | XXX |
| JUMLAH ASET NETO | XXX | XXX |
| JUMLAH LIABILITAS DAN ASET NETO | XXX | XXX |

Picture 1 Financial Position Report Format

Unit Program Kemitraan dan Bina Lingkungan PT/Perum XXX
LAPORAN AKTIVITAS
Per 31 Desember 20XB dan 20XA
(Dalam Satuan Rupiah)

| Catatan | 20XB | 20XA |
|--|------------|------------|
| PERUBAHAN ASET NETO TIDAK TERIKAT | | |
| PENDAPATAN | | |
| Alokasi Bagian laba dari BUMN Pembina | xxx | xxx |
| Penerimaan Pelimpahan Dana dari Unit PKBL Lain | xxx | xxx |
| Penggantian Beban Operasional | xxx | xxx |
| Sumbangan | xxx | xxx |
| Pendapatan Jasa Administrasi Pinjaman | xxx | xxx |
| Pendapatan Bunga | xxx | xxx |
| Pendapatan Lain-lain | xxx | xxx |
| JUMLAH (1) | xxx | xxx |
| ALOKASI BUMN PEDULI DAN ASET NETO TERIKAT TEMPORER YANG BERAKHIR PEMBATAASANNYA | | |
| Alokasi Dana BUMN Peduli | (xxx) | (xxx) |
| ANTT-Berakhir Pemenuhan Program | xxx | xxx |
| ANTT-Berakhir Waktu | xxx | xxx |
| JUMLAH (2) | xxx | xxx |
| JUMLAH PENDAPATAN | xxx | xxx |
| BEBAN | | |
| Dana pembinaan Kemitraan | xxx | xxx |
| Penyaluran- Bina Lingkungan | xxx | xxx |
| Penyaluran Bina Lingkungan BUMN Peduli | xxx | xxx |
| Pelimpahan Dana ke Unit PKBL Lain | xxx | xxx |
| Beban Pembinaan | xxx | xxx |
| Beban Upah Tenaga Harian | xxx | xxx |
| Beban Administrasi dan Umum | xxx | xxx |
| Beban Pemeliharaan | xxx | xxx |
| Beban Sewa | xxx | xxx |
| Beban Penyusutan Aktiva Tetap | xxx | xxx |
| Beban Penyisihan Penurunan Nilai Piutang Pinjaman | xxx | xxx |
| Beban dan Pengeluaran Lainnya | xxx | xxx |
| JUMLAH BEBAN (4) | xxx | xxx |
| KENAIKAN (PENURUNAN) ASET NETO TIDAK TERIKAT | xxx | xxx |

Unit Program Kemitraan dan Bina Lingkungan PT/Perum XXX
LAPORAN AKTIVITAS
Per 31 Desember 20XB dan 20XA
(Dalam Satuan Rupiah)

| Catatan | 20XB | 20XA |
|--|------------|------------|
| PERUBAHAN ASET NETO TERIKAT TEMPORER | | |
| ANTT- Penyisihan BUMN Peduli | xxx | xxx |
| ANTT- Terbebaskan | (xxx) | (xxx) |
| KENAIKAN (PENURUNAN) ASET NETO TERIKAT TEMPORER (6) | xxx | xxx |
| PERUBAHAN ASET NETO TERIKAT PERMANEN | | |
| Sumbangan Terikat | xxx | xxx |
| KENAIKAN (PENURUNAN) ASET NETO PERMANEN (7) | xxx | xxx |
| KENAIKAN (PENURUNAN) ASET NETO (8)=(5)+(6)+(7) | xxx | xxx |
| ASET NETO AWAL TAHUN (9) | xxx | xxx |
| ASET NETO AKHIR TAHUN (10)=(8)+(9) | xxx | xxx |
| catatan: ANTT = Aset Neto Terikat Temporer | | |

Picture 2 Activity Report Format

Unit Program Kemitraan dan Bina Lingkungan PT/Perum XXX
LAPORAN ARUS KAS
Per 31 Desember 20XX dan 20XA
(Dalam Satuan Rupiah)

| Catatan | 20XX | 20XA |
|---|------------|------------|
| AKTIVITAS OPERASI | | |
| Penerimaan Dana BUMN Pembina | xxx | xxx |
| Pengembalian Pinjaman Mitra Binaan | xxx | xxx |
| Pengembalian Pinjaman Khusus | xxx | xxx |
| Penggantian Beban Operasional | xxx | xxx |
| Kelebihan Pembayaran Angsuran | xxx | xxx |
| Angsuran Belum Teridentifikasi | xxx | xxx |
| Pendapatan Jasa Administrasi Pinjaman | xxx | xxx |
| Pendapatan Bunga Deposito | xxx | xxx |
| Pendapatan Lain-lain | xxx | xxx |
| Pengembalian (Pembayaran) Dana Penjamin KUM - LTA | xxx | xxx |
| Penerimaan Sumbangan | xxx | xxx |
| Penyaluran Pinjaman Kemitraan | (xxx) | (xxx) |
| Penyaluran Pinjaman Khusus | (xxx) | (xxx) |
| Dana Pembinaan Kemitraan | (xxx) | (xxx) |
| Penyaluran Bina Lingkungan | (xxx) | (xxx) |
| Pembayaran Beban Dibayar Dimuka | (xxx) | (xxx) |
| Beban Pembinaan | (xxx) | (xxx) |
| Beban Upah Tenaga Harian | (xxx) | (xxx) |
| Beban Administrasi dan Umum | (xxx) | (xxx) |
| Pembayaran Beban Pemeliharaan | (xxx) | (xxx) |
| Pembayaran Beban Sewa | (xxx) | (xxx) |
| Pembayaran Pajak | (xxx) | (xxx) |
| Pembayaran Beban dan Pengeluaran Lainnya | (xxx) | (xxx) |
| KAS NETO DITERIMA (DIGUNAKAN) UNTUK AKTIVITAS OPERASI (1) | xxx | xxx |
| AKTIVITAS INVESTASI | | |
| Pengembalian Dana Bagi Hasil | xxx | xxx |
| Penjualan Aktiva Tetap | xxx | xxx |
| Penerimaan Kembali Investasi | xxx | xxx |
| Penyaluran Dana Bagi Hasil | (xxx) | (xxx) |
| Pembelian Aktiva Tetap | (xxx) | (xxx) |
| Penempatan Investasi | (xxx) | (xxx) |
| KAS NETO DITERIMA (DIGUNAKAN) UNTUK AKTIVITAS INVESTASI (2) | xxx | xxx |
| AKTIVITAS PENDANAAN | | |
| Pengembalian Pinjaman | xxx | xxx |
| Penerimaan Utang | xxx | xxx |
| Pelimpahan Dana dari Unit PKBL Lain | xxx | xxx |
| Aktiva Bersih Terikat Berakhir Pembatasannya | xxx | xxx |
| Pemberian Pinjaman | (xxx) | (xxx) |
| Penyisihan Program BUMN Peduli | (xxx) | (xxx) |
| Penyaluran Program BUMN Peduli | (xxx) | (xxx) |
| Pembayaran Utang | (xxx) | (xxx) |
| Pelimpahan Dana kepada Unit PKBL Lain | (xxx) | (xxx) |
| KAS NETO DITERIMA (DIGUNAKAN) UNTUK AKTIVITAS PENDANAAN (3) | xxx | xxx |
| KENAIKAN (PENURUNAN) NETO DALAM KAS DAN SETARA KAS (4)=(1)+(2)+(3) | xxx | xxx |
| KAS DAN SETARA KAS PADA AWAL TAHUN (5) | xxx | xxx |
| KAS DAN SETARA KAS PADA AKHIR TAHUN (6)=(4)+(5) | xxx | xxx |

Picture 3 Cash Flow Statement Format

PT. Permodalan Nasional Madani (Persero) Sukabumi Branch regarding the Partnership and Community Development Program report has been separated from the main financial report. The Partnership and Community Development Program Report and the Company's Sustainability Report are made in full at the Head Office. PT. Permodalan Nasional Madani (Persero) Sukabumi Branch only makes a Bank Recap Report, Cash Flow Report, Reconciliation Report, Installment Receipt Report.

Because PT. Permodalan Nasional Madani (Persero) Sukabumi Branch has not made its accountability report optimally, so the company has not been able to make reports as specified in PSAK No. 1 concerning the Presentation of Financial Statements. This can be seen from the CSR reports through the PKBL unit which only makes Bank Recap Reports, Cash Flow Reports, Reconciliation Reports, Installment Receipt Reports. However, PT. National

Madani Capital (Persero). So there is still a need for improvement in the presentation of accountability reports to the company so that later it can optimally follow the rules that have been applied. Compliance with this regulation must also be supported by synergy from the Head Office so that each branch can later make more optimal social responsibility reports.

CONCLUSION

Based on the results of research in Chapter IV, it can be concluded that PT. Permodalan Nasional Madani (Persero) makes a report on CSR in an annual report. However, the report does not reveal information about CSR but does reveal information about the Partnership and Community Development Program (PKBL). Where should the Partnership and Community Development Program (PKBL) report be made in a separate report instead of being reported in the annual report. CSR accounting treatment is recognized as an expense. The recognition of CSR as a burden by PT. National Capital Msdani (Persero) so that the amount of the burden is measured based on the amount of costs or funds issued by the company when the transaction or activity is carried out. In this case, the costs incurred during CSR activities. The inclusion of this CSR component as an expense, resulted in a larger or higher component of the burden on the income statement of PT. National Madani Capital (Persero). If PT. Permodalan Nasional Madani (Persero) experienced a profit, the company's profit will decrease due to the additional expense component in the company's income statement. On the other hand, if PT. Madani National Capital suffered a loss, so the loss will be even greater due to the additional component of the burden borne by the company.

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