

ABSTRACT

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ANALYSIS OF ACCOUNTING TREATMENT OF CORPORATE SOCIAL RESPONSIBILITY (CSR) IMPLEMENTATION COSTS IN PT ANEKA TAMBANG TBK (ANTAM)

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Corporate Social Responsibility (CSR) is a form of social and environmental responsibility that must be fulfilled by companies operating in Indonesia. Every year the funds and types of activities for the CSR Program change. By running the CSR program the company will get a good image from stakeholders. This study aims to determine the form of the Corporate Social Responsibility (CSR) accounting implementation and treatment program managed by PT Aneka Tambang Tbk (ANTAM) in 2021.

The data used in this research is secondary data. The data obtained from the official website of the Indonesia Stock Exchange (IDX) and PT Aneka Tambang Tbk (ANTAM), are in the form of financial statements for the year and the 2021 sustainability report. The method used in this study is a qualitative method with a descriptive analysis approach. Data collection is done by literature study, documentation. The analysis was carried out by reducing data, presenting data and drawing conclusions.

Based on the results of this research, PT Aneka Tambang Tbk (ANTAM) designed a Master Plan for Corporate Social Responsibility (CSR) which has a major theme 'Synergy for the Nation' which is divided into four: Superior Synergy, Powerful Synergy, Sustainable Synergy, Harmonious Synergy based on four main pillars: economic, social, environmental, legal and governance. ANTAM's main CSR programs are the Micro Small Business Funding Program (PPUMK) and Post Mining which are merged into the Environmental Social Responsibility (TJSL) program. The application and reporting of accounting has been divided into three main financial statements. The report is in accordance with SAK-ETAP because it is prepared using the direct method and the currency used for the preparation of the financial statements is Rupiah ("Rp"). ANTAM's sustainability report structure is in accordance with SE OJK No.16/SEOJK.04/2021. ANTAM has also made a sustainability report outside of the financial report and in accordance with the GRI-G4 standard, but there are still some indicators that are not disclosed, because these indicators are not in accordance with ANTAM.

Bibliography (2017 - 2022).