



Implementation of social responsibility accounting in PT. Perkebunan Nusantara III (Persero) Medan

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ARTICLE INFO

Article history:

Accepted Jul 21, 2023

Revised Jul 27, 2023

Accepted Aug 02, 2023

Keywords:

Corporate Social Responsibility;
Environmental Responsibility;
Social Responsibility Accounting;
Sustainability Report.

ABSTRACT

The purpose of this study is to find out whether social responsibility has been carried out in accordance with the provisions of Law No. 40 of 2007, as well as to find out how the form of Corporate Social Responsibility (CSR) Reporting, as well as what are the obstacles in carrying out social responsibility.

The type of data used in this study is primary data with data collection methods using qualitative analysis techniques, in the form of interviews, documentation, and literature studies. The results of data analysis and discussion show that the company has not been able to meet the maximum interval of 3% of the amount of CSR funds stipulated in Law No. 40 of 2007, as well as in the form of CSR reports carried out by the company, which include annual reports, management reports, and sustainability reports on social activities and the costs realized are more disclosed in management reports and sustainability reports (Sustainability Report). While in the annual report it is only recorded as an administrative expense. This is an obstacle where CSR is carried out by the company as a burden not as a profit for the company. So that the company has implemented the application of social responsibility accounting is not in accordance with the amount of CSR funds has not been in accordance with standardization.

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1. INTRODUCTION

Corporate social responsibility or corporate social responsibility is a company's commitment to participate in building economic, social and environmental sustainability. (Halomoan Sihombing, 2019)said "The importance of implementing corporate social responsibility in helping companies create a positive image, companies should see corporate social responsibility not as cost centers but as profit centers in the future".

Which if corporate social responsibility is allowed then it can cause problems (R. F. Febrianty, 2020). (Indah Yuliana & Ahmad Djalaluddin, 2019).

Companies must be able to show positive impacts (social benefits) and negative impacts (social costs) arising from the company's operational activities on its social environment. Where the positive social impact is the profit made by the company for its social environment, while the negative social impact is a loss or disturbance caused by the company for its social environment. The increasing criticality of society towards the business world requires business people to run their business more responsibly. From this, the company is expected to be able to balance between seeking large profits and still paying attention to the environment around the company and being able to create corporate social responsibility. (E. Kristiana et al., 2014), (C. Sottoriva, 2018; N. Fatmawatie, 2017)

In this regard, the role of accounting is increasingly needed, especially to obtain this information. In accordance with financial accounting standards, accounting serves to provide information for decision making and accountability. (N. Ervina, 2022). One of them is the role of social responsibility accounting in providing information about the extent to which an organization or company makes a positive or negative contribution to the quality of human life and its environment (R. Putri et al., 2018), (Halomoan Sihombing, 2019; Ismail Badollahi, 2019)

Social responsibility accounting is very useful for reporting information about the nature of the company's positive or negative contributions to the environment and society, as well as information used to make decisions to improve the company's social and environmental performance. (Karsam & Leli Ravita Manurung, 2014), (L. Asterina, 2018), (T. F. E. Belda et al., 2017). There are three advantages in applying social responsibility accounting, namely responsibility accounting can be the basis for budgeting, the basis for assessing manager performance and can be a motivation in running organizations and business entities better. (Hery, 2017). (Brewer & N. Garrison, 2013) , (Anastasia & Anizar, 2022; Dwi Ekasari Harmadji, 2020) , (J. Aminurosyah et al., 2020)

One of the regulations regarding CSR in Indonesia is Law Number 40 of 2007 concerning Limited Liability Companies, which requires companies to develop and implement social and environmental responsibility programs, and is further explained in Government Regulation No. 47 of 2012 also regulates Social and Environmental Responsibility, which provides guidance on the implementation of social and environmental responsibilities of limited liability companies. The CSR of State-Owned Enterprises has been regulated since 1983 when it started with Small Business Development to BUMN PER-09/MBU/07/2015 concerning BUMN PKBL which was then last amended on April 8 2021 with BUMN ministerial regulation PER-PER-05/MBU/04/2021 concerning the BUMN Social Responsibility program until now it has become Social and Environmental Responsibility in PER-05/MBU/04/2021.

The difference between the goals and objects of social responsibility between the Law on Limited Liability Companies and the Regulation of the Minister of State for BUMN lies in terms of the subject of the company that is obliged to carry out social responsibility and the implementation of social responsibility itself (S. S Harahap, 2016), (M. Anggraeni, 2021), (S. Mariam, 2011). Sources of social responsibility funding, Law no. 40 of 2007 concerning Limited Liability Companies carrying out CSR or corporate social responsibility of 2-3% of net profit after deducting the income tax that must be paid. (Undang-Undang Republik Indonesia Nomor 40 Tahun 2007 Tentang Perseroan Terbatas, 2007)

In the periods prior to 2007 Corporate Social Responsibility (CSR) activities were voluntary activities. But after the issuance of Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies, CSR activities became a statutory obligation. The law requires companies to be able to carry it out, but this obligation is not

a onerous burden. The company has set aside a corporate social responsibility fund of (2% -3%) of the company's net profit after deducting income tax payments that must be paid, which can be used for implementing the company's social responsibility program. Social and environmental responsibility regulations from the minister of BUMN PER-5/MBU/04/2021 that the Social and Environmental Responsibility Program for State-Owned Enterprises (BUMN) aims to provide benefits for economic development, social development, environmental development and the development of governance laws for companies, contribute to creating added value for companies with principles that are integrated, directed and measurable and accountable, fostering micro and small businesses to be more resilient and independent as well as the communities around the company. The implementation of the TJSL program can be carried out in the form of financing and fostering micro and small businesses and other assistance with other activities as intended by prioritizing the focus on education, the environment. (C. V. A Siregar, 2015), (R. Putri et al., 2018), (Peraturan Menteri Badan Usaha Milik Negara Nomor PER-05/MBU/04/2021 Tahun 2021 Tentang Program Tanggung Jawab Sosial Dan Lingkungan Badan Usaha Milik Negara)

Previously, researchers had made observations at PT. Perkebunan Nusantara III (Persero) Medan. Researchers found that at PT. Perkebunan Nusantara III (Persero) Medan, namely the company carried out CSR in 2017 of 1.1% and 2018 of 1.7% which is still far from the amount of CSR funds set, namely 2% - 3% according to the law -Law of the Republic of Indonesia Number 40 of 2007. Based on these phenomena, the formulation of the problem in this study is: First, is the implementation of corporate social responsibility in accordance with the Law of the Republic of Indonesia Number 40 of 2007?. Second, how is the application of accounting in the form of reporting the burden of the Corporate Social Responsibility (CSR) program used at PT. Perkebunan Nusantara III (Persero) Medan for the period 2019 to 2021?.

Based on the formulation of the problem, the objectives of this study are: First, to determine the suitability of the application of social responsibility at PT Perkebunan Nusantara III (Persero) Medan with the Law of the Republic of Indonesia Number 40 of 2007. Second, to determine and analyze the application of expense reporting accounting the Corporate Social Responsibility (CSR) program used in PT. Perkebunan Nusantara III (Persero) Medan Corporate Social Responsibility (CSR) program for the period 2019 to 2021.

2. RESEARCH METHOD

In this study the research method used is a qualitative approach with a descriptive design. The type of descriptive research method used is an exploratory study, which is a type of research with the aim of explaining in depth. Where researchers want to explore and understand more deeply about a phenomenon that has not been widely known or studied before.

In qualitative research with a descriptive exploratory study design, researchers collect data through interviews, or documentation to gain an in-depth understanding of the phenomenon to be studied. Then the data that has been collected will be analyzed qualitatively to produce findings that can be used to answer research questions.

The process of analyzing qualitative data is carried out by following the directions from Miles and Huberman (1984) in (Sugiyono, 2022)suggesting that activities in qualitative data analysis are carried out interactively and continue continuously until complete. According (Sudaryono, 2021)the data collection method is an important matter in research, because this method is a strategy or method used by researchers to collect the data needed in their research.

3. RESULTS AND DISCUSSIONS

PT. Perkebunan Nusantara III (Persero) Medan is a company owned by a State-Owned Enterprise (BUMN) in the form of a Limited Liability Company. In the Law of the Republic of Indonesia Number 40 of 2007 requires companies in the form of limited liability companies to be able to carry out CSR (Corporate Social Responsibility) or social responsibility. Distribution of funding for micro and small businesses by PT. Perkebunan Nusantara III (Persero) Medan is as follows: In 2019 the realization for the distribution of partnerships is equal to Rp. 12.533.000.000, in 2020 the realization for the distribution of partnerships loan is equal to Rp. 6.150.000.000, and in 2021 the realization for the distribution of micro and small business funding (PUMK) is equal to Rp. 14.345.000.000.

The BUMN Social and Environmental Responsibility Program (TJSL) as referred to in PER-05/MBU/04/2021 in paragraph (1) includes planning, implementation, monitoring and reporting. To cover the planners, the BSKR division as the party carrying out the implementation of CSR Social and Environmental Responsibility (TJSL) must initially hold a meeting first, in the meeting submit a proposal, in this proposal there are series of forms of social activities what you want to do in several next year.

The following is the data on the Budget Work Plan (RKA) and the realization of the CSR programs that the company has programmed for the community and the environment, as shown in Table 1.

Table 1. Budget work plan (RKA) and realization corporate social responsibility (CSR) PT. Perkebunan Nusantara III (Persero) Medan year 2019-2021

No.	Description	2019		2020		2021	
		RKA	realization	RKA	realization	RKA	realization
1.	Education and culture	1.775.000.000	937.511.281	5.385.000.000	6.093.092.923	1.192.111.111	350.000.000
2.	Job creation and skills development	390.000.000	-	1.200.000.000	-	1.111.111.111	-
3.	Development and access to technology	375.000.000	472.388.263	1.325.000.000	206.575.000	1.111.111.111	-
4.	Nature management and conservation	375.000.000	-	2.565.000.000	-	2.038.111.111	320.000.000
5.	Welfare and increasing income	2.600.000.000	496.372.500	3.975.000.000	473.405.176	1.561.111.111	109.759.167
6.	Health facilities and infrastructure	825.000.000	35.970.000	2.920.000.000	123.100.000	2.123.214.948	780.000.000
7.	Natural disaster assistance and oost-disaster community empowerment	600.000.000	129.512.400	1.285.000.000	13.147.572.555	1.165.111.111	2.528.118.374
8.	Sports assistance	510.000.000	359.668.600	2.900.000.000	383.556.507	1.233.007.275	-
9.	Assistance for other activities from stakeholders	7.550.000.000	6.395.106.596	7.505.000.000	3.196.465.253	1.165.111.111	10.840.545.307

Total	15.000.00	8.826.52	29.060.000.	23.623.767.41	12.700.000.	14.928.422.
	0	9.640	000	4	000	848

Sources: Data from PT. Perkebunan Nusantara III (Persero) Medan

Based on the data obtained by researchers regarding the realization of CSR (Corporate Social Responsibility) programs, companies have distributed assistance for CSR programs using a social activity approach. In the results of interviews with researchers with informants who are in BOKA, these funds are budgeted according to the Budget Work Plan (RKA), then given according to what is budgeted and the company's ability. Then the funds are realized. If the budgeted funds are more or sufficient to be realized, then these funds are saved for the purposes of the upcoming Social and Environmental Responsibility (TJSL) program in the following year.

The Social and Environmental Responsibility Program Report (TJSL) is prepared separately from the company's main financial statements, the main company finances are prepared by the Operational Finance and Accounting Section (BOKA) and to compile and implement the CSR program, namely the Secretariat Bureau (BSKR). The form of reporting is listed in Table 2.

Table 2. List of administrative cost for 2019

Description	PT. Perkebunan Nusantara III (Persero) Medan List of administrative expenses Period 1 January to 31 December 2019			
	Desember 2020		Difference	
	Realization	RKAAP	(+/-)	%
Employee salary, benefits and social expenses	317.783.267.975	365.978.572.000	- 48.195.304.025	(13.17)
Transportation, travel and accommodation costs in the farm	4.896.894.150	23.589.725.000	- 18.692.830.850	(79.24)
Home building maintenance costs	-	2.316.296.000	- 2.316.296.000	(100)
Company building maintenance costs	47.164.662.804	10.105.067.000	- 37.059.595.804	366,74
Machine maintenance and installation costs	342.587.321	601.349.000	- 258.761.679	(43.03)
Cost of maintenance of roads, bridges and water channels	-	256.056.000	- 256.056.000	(100)
Agricultural and factory equipment maintenance costs	1.205.000	54.000.000	- 52.795.000	(97.77)
Agricultural and factory inventory usage costs	413.285.957	38.000.000	- 375.285.957	987.59
Tax and retribution fees	517.939.945	16.566.588.000	- 16.048.648.055	(96.87)
Insurance premium costs	12.214.702.943	3.723.092.000	8.491.610.943	228.08
Security fees and PAM swakarsa	9.102.847.818	26.810.074.000	- 17.707.226.182	(66.05)
Expenses for lighting	6.244.438.352	7.132.078.000	- 887.639.648	(12.45)
Cost of water supply	-	1.730.451.000	- 1.730.451.000	(100)
Honorarium fee	5.607.849.022	11.307.620.000	- 5.699.770.978	(50.41)
Cost of production quality (ISO 9000)	-	9.695.235.000	- 9.695.235.000	(100)
Cost of environmental control (ISO 14000)	-	19.653.194.000	- 19.653.194.000	(100)
Cost of occupational health and safety management system (SMK3) (ISO 18000)	-	11.871.171.000	- 11.871.171.000	(100)
Cost of transportation, travel and accommodation outside the farm	75.010.976.657	83.154.150.000	- 8.143.173.343	(9.79)
Research, trial, and development costs	4.292.078.230	8.251.953.000	- 3.959.874.770	(47.99)
Small inventory tool maintenance costs	-	3.189.960.000	- 3.189.960.000	(100)
Small inventory usage fee	-	4.110.009.000	- 4.110.009.000	(100)
Cost of using office supplies	27.529.185.422	78.292.195.000	- 50.763.009.578	(64.84)
Fees, donations and CSR fees	32.058.841.215	27.348.239.000	4.710.602.215	17.22

Cost of education and HR development	19.978.940.966	35.886.892.000	- 15.907.951.034	(44.33)
Miscellaneous expense	1.313.601.899	89.016.399.000	- 87.702.797.101	(98.52)
Commissioner fees	-	33.260.303.000	- 33.260.303.000	(100)
Audit fee (independent auditor)	-	300.000.000	- 300.000.000	(100)
Consultant-external expenses	96.156.229.938	50.525.208.000	45.631.021.938	90.31
Total	660.629.535.614	924.763.876.000	- 264.134.340.386	(28.56)
Cost of employee production services	464.089.562.688	316.118.622.000	147.970.940.386	47.00
Service fee & obligations of destination employees	303.845.634.409	280.658.001.000	23.187.633.409	8.26
Related agency fees	-	350.004.000	- 350.004.000	(100)
Intangible asset amortization cost	-	2.598.600.000	- 2.598.600.000	(100)
Credit provision fee	912.998.599	1.300.000.000	- 387.001.401	(29.77)
Total administration fee	1.429.477.731.310	1.525.789.103.000	- 96.311.371.992	(6.31)
Plantation depreciation cost	24.341.794.683	28.335.481.000	- 3.993.686.371	(14.09)
Total net administration fee	1.453.819.525.993	1.554.124.584.000	- 100.305.058.309	(6.45)

Sources: Data from PT. Perkebunan Nusantara III (Persero) Medan

Based on Table 2, the administrative expenses for CSR in 2019 are recorded as expenses and are included in the cost of contributions, donations and CSR with a total realization of Rp. 32,058,841,215, RKAAP Rp. 27,348,239,000 with a difference of Rp. 4,710,602,215, with a percentage of 17.22%. Then the difference data in 2020 is listed in Table 3.

Table 3. List of administrative cost for 2020

Description	PT. Perkebunan Nusantara III (Persero) Medan			
	List of administrative expenses			
	Period 1 January to 31 December 2020			
	Desember 2020		Difference	
	Realization	RKAAP	(+/-)	%
Employee salary, benefits and social expenses	324.570.103.960	305.745.850.000	18.824.253.960	6.16
Transportation, travel and accommodation costs in the farm	2.626.606.322	11.887.365.000	- 9.260.758.678	(77.90)
Home building maintenance costs	116.681.840	1.057.251.000	- 940.569.160	(88.90)
Company building maintenance costs	21.759.920.335	23.633.989.000	- 1.874.068.665	(7.93)
Machine maintenance and installation costs	279.014.579	103.039.000	175.975.579	170.79
Cost of maintenance of roads, bridges and water channels	22.386.746	87.027.000	- 64.640.254	(74.28)
Agricultural and factory equipment maintenance costs	442.133.600	77.008.000	365.125.600	474.14
Agricultural and factory inventory usage costs				
Tax and retribution fees	1.583.251.659	793.870.000	789.381.659	99.43
Insurance premium costs	13.428.389.140	4.785.753.000	8.642.636.140	180.59
Security fees and PAM swakarsa	12.667.224.982	11.737.913.000	929.311.982	7.92
Expenses for lighting	4.244.702.971	9.278.456.000	- 5.033.753.029	(54.25)
cost of water supply	393.370.859	689.028.000	- 295.657.141	(42.91)
Honorarium fee	9.205.199.098	8.748.858.000	456.341.098	5.22
Cost of production quality (ISO 9000)	2.980.698.300	4.683.293.000	- 1.702.594.700	(38.35)
Cost of environmental control (ISO 14000)	333.169.161	7.935.378.000	- 7.602.208.839	(95.80)

Cost of occupational health and safety management system (SMK3) (ISO 18000)	156.538.460	5.210.084.000	- 5.053.545.540	(97.00)
Cost of transportation, travel and accommodation outside the farm	48.781.774.155	55.701.582.000	- 6.919.807.845	(12.42)
Research, trial, and development costs	4.895.626.556	2.929.400.000	1.966.226.556	67.12
Small inventory tool maintenance costs	260.006.538	1.498.170.000	- 1.238.163.462	(82.65)
Small inventory usage fee	252.259.767	1.749.412.000	- 1.497.152.233	(85.58)
Cost of using office supplies	29.645.074.018	37.371.624.000	- 7.726.549.982	(20.67)
Fees, donations and CSR fees	38.226.131.875	45.950.185.000	- 7.724.053.125	(16.81)
Cost of education and HR development	12.724.495.364	13.878.528.000	- 1.154.032.636	(8.32)
Miscellaneous expense	56.495.727.638	77.041.980.000	-	(26.67)
Commissioner fees	18.551.864.765	21.795.094.000	- 3.243.229.235	(14.88)
Audit fee (independent auditor)	-	1.443.750.000	- 1.443.750.000	(100)
Consultant-external expenses	139.380.752.879	171.051.818.000	-	(18.52)
<i>Total</i>	744.023.105.567	826.865.705.000	31.671.065.121	(10.02)
Cost of employee production services	182.834.424	-	82.842.599.433	100
Service fee & obligations of destination employees	478.401.381.000	309.461.727.000	168.939.654.00	54.59
Related agency fees	495.691.122.253	233.860.005.000	261.831.117.25	111.96
Intangible asset amortization cost	1.093.744.191	1.576.746.000	- 483.001.809	(30.63)
Credit provision fee	-	848.150.000	- 848.150.000	- 100
<i>Total administration fee</i>	1.719.392.187.43	1.372.612.333.00	346.779.854.43	25.26
Plantation depreciation cost	23.146.206.080	19.801.804.000	3.344.402.080	16.89
<i>Total net administration fee</i>	1.742.538.393.51	1.392.414.137.00	350.124.256.51	25.15

Source: Data from PT. Perkebunan Nusantara III (Persero) Medan.

Based on Table 3, administrative expenses for CSR in 2020 are recorded as expenses and included in contributions, donations and CSR costs with a total realization of Rp. 38,226,131,875, RKAAP Rp. 45,950,185,000 with a difference of Rp. 7,724,053,125, with a percentage of 16.81%. Furthermore, the difference for the 2021 period is shown in Table 4.

Table 4. List of administrative cost for 2021

East Aceh District + B1:K1	PT. Perkebunan Nusantara III (Persero) Medan								
	List of administrative expenses Presented in Rupiah								
Description	Desember 2021		Difference		Until December 2021		Until December 2020	Difference real versus RKAPP (+/-) %	
	Realization	RKAAP	(+/-)	%	Realization	RKAPP			
Employee salary, benefits and social expenses	239.137.852	226.498.000	12.639.852	5.56	2.825.028.118	2.960.583.000	2.665.636.309	-	(4.58)
Transportation, travel and accommo	52.434.088	47.827.000	4.607.088	9.63	530.906.695	530.760.000	483.173.218	146.695	0.03

dation costs in the farm										
Home building maintenance costs	-	194.00	-	(100	16.789.68	43.881.00	24.423.00	-	(61.	
Company building maintenance costs	500.000	70.000	430.000	614.	5.229.575	22.662.00	9.642.400	-	(76.	
Security fees and PAM swakarsa Expenses for lighting	78.971.7	67.573.	11.398.7	16.8	814.352.8	783.131.0	763.499.0	31.221.8	3.99	
Cost of water supply	-	1.685.0	1.685.0	(100	-	8.805.000	-	8.805.00	(100	
Cost of production quality (ISO 9000)	-	-	-	-	-	7.950.000	10.177.50	7.950.00	(100	
Cost of environmental control (ISO 14000)	-	4.323.0	4.323.0	(100	27.500.00	75.607.00	10.938.20	48.107.0	(63.	
Cost of occupational health and safety management system (SMK3) (ISO 18000)	-	77.000	- 77.000	(100	74.022.64	99.413.00	75.726.85	25.390.3	(25.	
Cost of transportation, travel and accommodation outside the farm	125.548.	117.52	8.026.21	6.83	1.472.796.	1.439.649	1.549.259	33.147.4	2.3	
Small inventory tool maintenance costs	280.000	234.00	46.000	19.6	28.808.70	34.130.00	17.416.50	5.321.29	(15.	
Small inventory usage fee	-	-	-	-	33.608.35	26.003.00	10.599.00	7.605.35	29.2	
Cost of using office supplies	37.904.8	32.275.	5.629.86	17.4	313.113.2	335.176.0	301.510.6	22.062.7	(6.5	
Fees, donations and CSR fees	-	-	-	-	4.200.000.	42.000.00	80.089.00	-	-	

Cost of education and HR development	-	-	-	-	-	64.320.000	-	-	(100)
Miscellaneous expense	37.452.093	16.679.000	20.773.093	124.55	382.460.502	374.142.000	281.487.754	8.318.502	2.22
<i>Total</i>	577.993.658	522.801.000	55.192.658	10.56	6.540.270.594	6.942.880.000	6.371.459.145	-302.609.396	4.36
Employee incentive fee	-	-	-	-	1.040.503.725	-	182.834.424	1.040.503.725	100
Cost of employee production services	-	232.774.000	-	(100)	-	1.843.623.000	-	-	(100)
Service fee & obligations of destination employees	4.779.451.766	234.559.000	4.544.892.766	193.63	8.813.448.126	3.636.063.000	5.117.960.943	5.177.385.126	142.39
<i>Total administration fee</i>	5.367.445.424	990.134.000	4.367.311.424	441.08	164.942.224.455	12.422.566.000	11.672.254.512	4.071.656.455	32.78
Plantation depreciation cost	2.360.534	4.883.000	-2.522.466	(51.66)	28.326.364	35.438.000	30.535.925	-7.111.636	(20.07)
<i>Total net administration fee</i>	5.359.805.958	995.017.000	4.364.788.958	438.66	16.522.548.819	12.458.004.000	11.702.790.437	4.064.544.819	32.63

Sources: Data from PT. Perkebunan Nusantara III (Persero) Medan.

Based on data from Table 4, administrative expenses for CSR in 2021 are recorded as expenses and are included in the cost of contributions, donations and CSR with a total realization of Rp. 42,000,000, RKAAP Rp. 42,000,000.

3.1 Discussion

a. Conformity of the Application of Social Responsibility Accounting with the provisions of the Law of the Republic of Indonesia Number 40 of 2007

From the results of this study it can be concluded that the company is not in accordance with the Law of the Republic of Indonesia Number 40 of 2007. Based on the provisions of the Law of the Republic of Indonesia Number 40 of 2007, a company in the form of a company must set aside a corporate social responsibility fund of (2% - 3%) of net profit after deducting income tax payments. The percentage data for the total CSR allocated by PT. Perkebunan Nusantara III (Persero) Medan are listed in Table 5.

Table 5. Calculation of CSR and net profit

Year	Information	Value	Percentage
			(%)
2019	CSR	8.826.529.640	0,8%
	<i>Net Profit</i>	1.031.784.592.834	
2020	CSR	23.623.767.414	2%
	<i>Net Profit</i>	1.182.945.859.042	

2021	CSR <i>Net Profit</i>	14.928.422.848 2.401.623.337.514	0,6%
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Source: Data processed (2023)

Based on the Law of the Republic of Indonesia Number 40 of 2007, it is stated that companies must set aside funds after net profit for Environmental Social Responsibility (TJSL) in the form of CSR funds of 2% to 3% of net profit. However, the results of discussing the data in Table 7, the researcher explained that from 2019 to 2021 the company has not been able to fulfill the maximum interval of 3% of the set amount of CSR funds. Only in 2020 did CSR reach 2%, while other periods showed that it could not reach 2%. This shows that PT. Perkebunan Nusantara III (Persero) Medan has not carried out in accordance with law no. 40 of 2007, namely setting aside funds of 2% - 3% of profit after tax. Likewise, Law of the Republic of Indonesia Number 40 of 2007 also stipulates that annual reports must contain reports on the implementation of social and environmental responsibility, in the research results of the annual report there is no detailed report on the implementation of social and environmental responsibility.

In the Regulation of the Minister of State-Owned Enterprises (BUMN), it is explained that no one has been ordered to carry out CSR up to what percentage, it's just that social and environmental responsibility must be carried out and if this is not carried out, PT. Perkebunan Nusantara III (Persero) Medan will be subject to sanctions. Furthermore, this social responsibility or CSR has indeed been carried out in accordance with BUMN regulations PER-05/MBU/04/2021, it's just that because the company is still doing according to the company's capabilities, therefore CSR is considered a burden on the company. Even though in the Law of the Republic of Indonesia Number 40 of 2007 social responsibility or CSR has become an obligation to carry out. This law requires companies to be able to carry out this obligation, but this obligation is not a burden that is burdensome for the company. This creates obstacles in the implementation of social and environmental responsibility. Social and Environmental Responsibility or CSR is a program where companies do it mandatory (obligation) and not voluntarily. The purpose of having regulations that require companies to carry out social responsibility is not to make the company unable to develop, nor does it mean to make the company suffer losses. However, social responsibility or CSR is expected to be a mutually beneficial program between the company and the surrounding community and the environment.

It can be concluded that the obstacle for PT. Perkebunan Nusantara III (Persero) Medan in carrying out social responsibility or CSR is because most of them belong to BUMN (State Owned Enterprises), the regulations implemented by the company are regulations derived or ordered through BUMN minister regulations. Furthermore PT. Perkebunan Nusantara III (Persero) Medan in implementing CSR programs must be in accordance with the company's capabilities PT. Perkebunan Nusantara III (Persero) Medan.

b. Reporting form of Corporate Social Responsibility (CSR) of PT. Perkebunan Nusantara III (Persero) Medan.

Based on the results of the research in the form of an annual report of PT. Perkebunan Nusantara III (Persero) Medan CSR (Corporate Social Responsibility) in table 3 it is recorded or reported in the annual report only in the form of administrative expenses and in accordance with Law No. 40 of 2007 concerning limited liability companies, CSR activities are a company obligation, but this obligation is not an onerous burden. So it can be ascertained that there is conformity with the theory written by Sofyan Safri Harahap which states that social responsibility accounting disclosures in annual reports, sustainability reports, and additional estimates but disclosure of social activities are not explained in annual reports.

Based on this, it can be concluded that companies report their CSR (Corporate Social Responsibility) in accordance with the regulations that have been made to be implemented. Based on the results of the research, the researcher gets an annual report where CSR is recorded in general and administrative expenses. This is in accordance with what was stated by Sofyan Syafri Harahap in CSR reporting in the form of disclosure in a letter to shareholders in the annual report, but the report does not explain what social responsibility activities are like. Disclosed in additional estimates in the form of a Social and Environmental Responsibility (TJSL) management report, and in the form of a sustainability report (Sustainability Report).

4. CONCLUSION

Based on the analysis of research results and previous discussion, it can be concluded that the application of social responsibility accounting at PT. Perkebunan Nusantara III (Persero) Medan has not fully complied with the provisions of the Law of the Republic of Indonesia Number 40 of 2007 concerning limited liability companies and the Law of the Republic of Indonesia Number 19 of 2003 concerning State Owned Enterprises. Even though PT. Perkebunan Nusantara III (Persero) Medan has reported its social responsibility in its annual report, there are several deficiencies in the disclosure of social activities carried out and the approach used in the Corporate Social Responsibility (CSR) program. In addition, PT. Perkebunan Nusantara III (Persero) Medan has not been able to fulfill the maximum interval of 3% of the stipulated amount of CSR funds. This is an obstacle in carrying out corporate social responsibility or CSR. These constraints are related to the company's financial capability. During the research period, only in 2020 PT. Perkebunan Nusantara III (Persero) Medan succeeded in achieving a CSR amount of 2%, while the other periods were below 2%. In terms of reporting, PT. Perkebunan Nusantara III (Persero) Medan has complied with the requirements of the Law of the Republic of Indonesia Number 40 of 2007 and PER-05/MBU/04/2021 by reporting CSR in an annual report. However, the CSR report presented has not disclosed in detail the social activity approach undertaken. In addition, the process of recording, measuring, analyzing and reporting social and environmental activities is not fully in accordance with the concept of Social Responsibility Accounting.

The contribution of this research is to analyze the application of social responsibility accounting at PT. Perkebunan Nusantara III (Persero) Medan starting from, the process of recording, measuring, analyzing, and reporting social and environmental activities in accordance with the definition of Social Responsibility Accounting.

The implication of this research is to support compliance with the application of social responsibility accounting at PT. Perkebunan Nusantara III (Persero) Medan in accordance with the meaning of Social Responsibility Accounting.

For further research that wants to develop this research it is advisable to make more in-depth observations related to Corporate Social Responsibility (CSR) by analyzing the implementation and strategic approach taken by the company to the community, as well as conducting interviews with the community so that the impact of Corporate Social Responsibility (CSR) carried out by the company for the community can be known.

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