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## **CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR) IN SOCIOECONOMIC ACCOUNTING ON PT. PELABUHAN INDONESIA IV (Persero)**

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### ***Abstract***

*This study aims to determine the application of Corporate Social Responsibility in socioeconomic accounting at PT. Port of Indonesia IV (Persero). The research method used is qualitative research using primary data types in the form of interviews with one of the TJSL staff at PT Pelabuhan Indonesia Regional IV (Persero). Secondary data obtained from company files such as the history, vision, and mission of the company and organizational structure. So far, the Disclosure of Corporate Social Responsibility (CSR) in Socio-Economic Accounting has been carried out through continuous annual reporting with the aim of disclosing to the community and other Stakeholders the activities of implementing CSR programs carried out by PT. Pelindo Regional IV.*

*The results showed that social responsibility in the disclosure of Corporate Social Responsibility (CSR) in the company's Socio-Economic Accounting was disclosed in a report called sustainability reporting, where the Sustainability report itself discusses the company's reporting on its responsibility to the economy, environment, and social that will affect the company as a whole. The activities of implementing the CSR program carried out by Pelindo, it is then stated in the form of an annual report. Keywords: Corporate Social Responsibility Disclosure, Socioeconomic Accounting*

**Keywords:** *Work Experience, Competence, Work Motivation and Performance*

### **INTRODUCTION**

In Indonesia, *Corporate Social Responsibility* (CSR) is a company's obligation to social and environmental aspects in all business activities and all interactions between the company and its stakeholders. In accordance with the Limited Liability Company Law in Article 74 paragraph 1, which reads: "Companies that carry out their business activities in the field and/or related to natural resources must carry out social and environmental responsibility" (Fatmawatie, 2015). Article 66 paragraph 2c No. 40 of 2007 of the Limited Liability Company Law also states that all companies are required to report social and environmental responsibility in their annual reports (Parengkuan & Lambey, 2017). CSR programs are also a strategy to create sustainable development and provide indirect benefits to the community.

The implementation of Indonesian corporate social responsibility, which was originally voluntary, is natural if its application is free of interpretation based on their respective interests. Reality shows that these efforts often do not bring results or are sustainable. Although there are several companies that carry out social care actions, either in the form of relief funds or basic necessities for victims of natural disasters, orphanages and others. However, these various aids still seem thirsty for publication without touching the root of the problems being faced by the community. Often the assistance is only useful for a moment, then the community returns to its original condition. The study of corporate social responsibility in Indonesia is important because the regulations regarding corporate

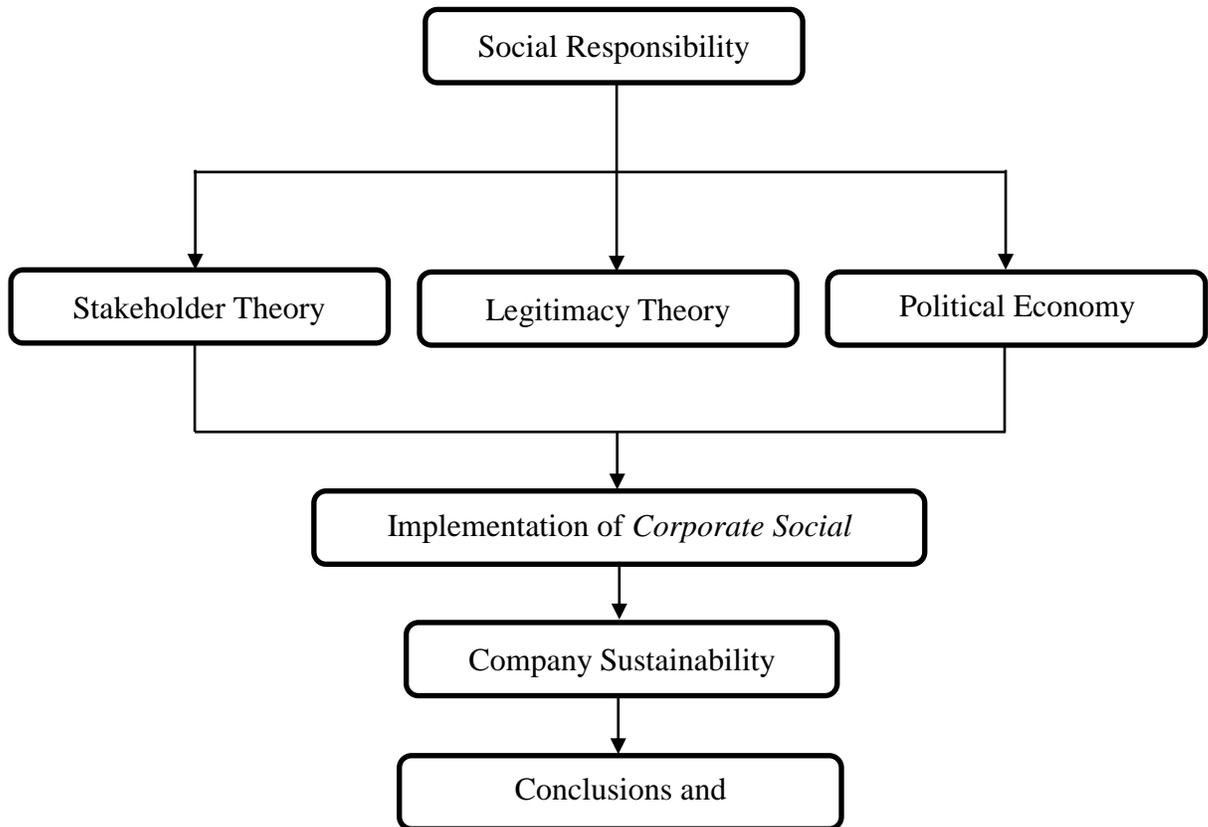
responsibility in Indonesia and its implementation still encounter problems. This problem can be seen in terms of supervisory regulations on the implementation of corporate social responsibility, currently, supervision of the implementation of corporate social responsibility in Indonesia does not have clear mechanisms and rules, for who should supervise the implementation of corporate social responsibility. If the supervision system does not exist, as a result, the law cannot see whether the mechanism for implementing corporate social responsibility is right on target as mandated by local community laws and environmental regulations or not (Sukananda, 2018).

According to (Pradana, 2016) in his research, he assessed that to implement the Community Development Partnership of PT. Pelabuhan Indonesia 4 (Persero) is not good enough. Pradana found that from year to year, community development partnership programs are limited to screening future proposals, surveys, coordination meetings on the amount of assistance, and then cash disbursement. Pradana also found that many communities around the company are still slums, by allocating funds for poverty alleviation. However (Saputri, 2020) stated in her research that in 2017 the CSR budget of PT. Pelabuhan Indonesia 4 (Persero) is mainly allocated to the field of social welfare in the context of poverty reduction 31%, education and training 29%, disaster victims 28%, construction of public facilities 10%, nature conservation 1%, natural disasters, support for education, training, and promotion are not available. PT Pelabuhan Indonesia 4 (Persero) CSR budget in 2018 is mainly allocated for social assistance in the context of poverty reduction 36%, worship facilities assistance 19%, health assistance 14%, education and training 13%, Public Facilities Development 7%, Disaster Victims 6%, Nature Conservation 5% and Training Support, MB Ads 0%. And the CSR budget of PT Pelabuhan Indonesia 4 (Persero) in 2019 is mainly allocated to the field of social assistance in the context of poverty reduction 30%, construction of public facilities 28%, education and training 22%, support of worship facilities 10%, nature conservation 4%, support disaster victims and health 3%, support education and training, MB promotion 0%.

PT Pelabuhan Indonesia IV (Persero) cannot be separated from the area and the surrounding environment in carrying out its business, so it is considered necessary to build a two-way relationship between the region and the company. Because the success of the business world is not only determined by the business actors themselves but also by how they contribute to the greater good. Based on the results of research that has been conducted (Pradana, 2016) and (Saputri, 2020), also after seeing the annual financial statements in 2021 from PT. Pelabuhan Indonesia IV (Persero) where in accordance with the Limited Liability Company Law and Regulations that have been stipulated by the State Minister of SOEs, namely the form of implementing social responsibility for SOE companies is carried out in the form of partnership programs and Community Development programs (PKBL) sourced from the allowance for profits after tax of a maximum of 2%.

Based on the description above, this research is prepared through the concept of a psychological framework which can be described as follows:

**Figure 1. Research Mindset**



## RESEARCH METHODS

This study used qualitative research with a descriptive approach and used data collection methods, namely observation and interviews. Therefore, the main data collection method is based on communication between researchers and respondents. This study also uses data analysis techniques with the Miles and Huberman model where data analysis from this model is a cyclical and interdependent process consisting of several activities carried out together, including data reduction, data visualization, and conclusion drawing/verification.

## RESULTS AND DISCUSSION

### RESULTS

#### **Corporate Social Responsibility (CSR) Disclosure in Socioeconomic Accounting**

Pelabuhan Indonesia Regional 4 shows that the company has implemented Corporate Social Responsibility (CSR) which in addition to being beneficial for internal and external stakeholders, can also increase added value for the company, of course. The Company has an important role to improve community welfare and independence in the operational area. PT Pelabuhan Indonesia Regional 4 ensures that the company has made maximum efforts to provide economic and social benefits for all stakeholders, both local and central governments, Non-Governmental Organizations (NGOs), communities around operational

areas, and even all regions of Indonesia in general.

Pelabuhan Indonesia Regional 4 above states that the Corporate Social Responsibility program has existed since the establishment of PT. Port of Indonesia in 1992, where PT Pelabuhan Indonesia Regional 4 is a State-Owned Enterprise (BUMN) engaged in Port Services established based on Indonesian Government Regulation (PP) NO. 59 dated October 19, 1991, concerning the Transfer of the form of a Public Company (Perum) Port 4 to a Limited Liability Company (Persero) whose Articles of Association are notarized by Deed No. 7, dated December 1, 1992, by Notary Imas Fatimah, SH, Notary in Jakarta and routinely applied by the Company because Pelindo IV realized that this is a regulation that has been stipulated in the Limited Liability Company Law in article 74 paragraph 1, which reads: "Companies that carry out their business activities in the field and/or related to natural resources must carry out social and environmental responsibility".

There are various kinds of programs implemented by the company in which the form of application in each year compiles the budget to be used, where the budget has been regulated in the Ministry Regulation Per05 / MBU / 2007 which requires State-Owned Enterprises (SOEs) to set aside 2% of the profits generated and utilize the budget as much as possible so that the community feels the positive impact of the company. The implementation of Corporate Social Responsibility (CSR) is generally based on the submission of proposals submitted by the community to the company. Corporate Social Responsibility (CSR) is one of the factors that affect the value of the company because one of the rationales that underlie Corporate Social Responsibility which is currently considered the core of business ethics is the awareness that the company not only has economic and legal obligations to shareholders (Stakeholder) only, but also has 51 social obligations to Stakeholders such as governments, customers, investors, communities, employees and even competitors. Stakeholder theory holds that companies must carry out social disclosure as one of the responsibilities to stakeholders.

Corporate Social Responsibility (CSR) programs that have been officially regulated and determined by PT Pelabuhan Indonesia Regional 4 are the Education Care Program which is the company's effort to equitable distribution of quality education so that the next generation in Indonesia gets more convenience and a forum for science and technology. The environmental care program is a program implemented by PT Pelabuhan Indonesia Regional 4 in full support of the government's commitment as a form of handling global warming and climate change. The Small Medium Enterprises (UMK) development program, where program is a form of contribution that must be carried out by SOEs for the empowerment of MSMEs, moreover, companies and communities are strengthened by the enactment of the regulation of the Ministry of State-Owned Enterprises of the Republic of Indonesia No. PER-05 / MBU / 04 2021 concerning the Social and Environmental Responsibility program of State-Owned Enterprises (TJSL BUMN).

The Company always balances its business activities by contributing to social life and to the environment. This is, among others, carried out through various activities to show corporate social responsibility. One form of the company's concern for environmental conservation is manifested in the form of an appeal to employees to make efficient use of electricity, water and paper. The company believes, if implemented well, this simple policy will have a big impact on the environment. The company also requires all operational

vehicles and loading and unloading equipment of the company to use more environmentally friendly fuel.

PT Pelabuhan Indonesia Regional 4 which is delivered through the promotion of publications related to the responsibilities and programs that the company has implemented which is usually made a press release and disseminated throughout the mass media or can be by inviting journalists to cover the implementation of CSR programs so that it can be material for conveying to the entire community that this is what kind of CSR programs are implemented by companies that are none other than to help improve the image PT Pelabuhan Indonesia Regional 4 on the program run.

Corporate Social Responsibility (CSR) programs provide positive benefits that will not only be felt by the community but can also have a good impact on the company's image and increase trust from various parties, stakeholders, and shareholders, which can indirectly ensure the sustainability of a company's business. The good relationship established with stakeholders is what makes sustainable development guaranteed for the business of the company.

Through Corporate Social Responsibility, the company does not only prioritize its goals to obtain the highest possible profit, but includes financial, social, and other environmental aspects. The concept of corporate responsibility is a set of policies and practices related to stakeholders, values of compliance with the law, respect for society, and the environment, and the company's commitment to contribute to sustainable development.

The implementation of Corporate Social Responsibility programs at PT Pelabuhan Indonesia Regional 4 includes several such as poverty alleviation, nature conservation empowerment, community health empowerment, community education empowerment, worship facilities and infrastructure, and other infrastructure empowerment because Corporate Social Responsibility is a company's moral responsibility to stakeholders, especially the community or community around the company's work area and operations.

With the existence of a Corporate Social Responsibility (CSR) program to the community as an effort or form of responsibility of PT Pelabuhan Indonesia Regional 4 for the impacts resulting from the company's operational activities, although there are positive impacts on the community, it cannot be denied by the negative impacts that are more threatening and endanger the community due to the activities carried out by the company. Therefore, the company provides social responsibility to the community around the company's operations, in addition to the government's policy on this responsibility.

## **DISCUSSION**

### ***Corporate Social Responsibility (CSR) Disclosure in Socioeconomic Accounting***

The implementation of Corporate Social Responsibility (CSR) at PT Pelabuhan Indonesia Regional 4 has been implemented in accordance with the programs and rules set by the company. In its application, the company revealed that the budget issued by the company is based on the Ministry Regulation Per-05 / MBU / 2007 which requires State-Owned Enterprises (SOEs) to set aside 2% of the profits generated and will be distributed to the community or parties who have submitted proposals to the company, then a survey is carried out to places that will receive assistance from the company, after which it will be processed to get accountability the social. The company also revealed that the budget that

has been set by the company every year is not entirely distributed to the community or the environment around the company (stakeholders). However, the budget will be distributed according to needs only.

Disclosure of Corporate Social Responsibility (CSR) in Socio-Economic Accounting has been carried out through continuous annual reporting with the aim of disclosing to the public and other Stakeholders regarding the activities of implementing Corporate Social Responsibility (CSR) programs carried out by PT Pelabuhan Indonesia Regional 4. Social responsibility in the disclosure of Corporate Social Responsibility (CSR) in the company's Socio-Economic Accounting is disclosed in a report called sustainability reporting, where the Sustainability report itself discusses the company's reporting on its economic, environmental, and social responsibilities that will affect the company as a whole.

Reporting on the implementation of Corporate Social Responsibility (CSR) activities has also been regulated in Law No. 40 of 2007 concerning Limited Liability Companies, in Article 66 Paragraph 2 Point C it is expressly stated that the Company submits a Report on the Implementation of Social and Environmental Responsibility.

The results of the disclosure of the implementation of the Corporate Social Responsibility (CSR) program carried out by PT Pelabuhan Indonesia Regional 4 are then outlined in the form of an annual report. The disclosure of Corporate Social Responsibility itself is based on the results of research there are 3 aspects that include economic (Financial), environmental, and social. In the social aspect, it is further categorized into three categories, namely labor, human rights, society, and responsibility.

Corporate social responsibility disclosure categories can be classified in various ways, such as environmental protection, job security (employment), human rights, interaction and participation, or PT Pelabuhan Indonesia Regional 4's relationship with communities, business standards, markets, economic and business entity development, health protection, leadership and education, and humanitarian disaster relief.

## **CONCLUSION**

Based on the results of research conducted by researchers, it can be concluded that so far the implementation of Corporate Social Responsibility (CSR) has not been good enough because the budget distribution for CSR programs is not used as a whole, PT Pelabuhan Indonesia Regional 4 focuses on proposals submitted by the community to the company So that many communities or environments around the company's operational areas are not reached by the company to get social responsibility assistance. Disclosure of Corporate Social Responsibility (CSR) in Socio-Economic Accounting has been carried out through continuous annual reporting with the aim of disclosing to the public and other Stakeholders regarding the activities of implementing Corporate Social Responsibility (CSR) programs carried out by PT. Regional Indonesian Port 4. Social responsibility in the disclosure of Corporate Social Responsibility (CSR) in the company's Socio-Economic Accounting is disclosed in a report called sustainability reporting, where the Sustainability report itself discusses the company's reporting on its economic, environmental, and social responsibilities that will affect the company as a whole. The results of the disclosure of CSR program implementation activities carried out by Pelindo are then outlined in the form of an annual report.

## SUGGESTION

The advice from the authors in this study is:

1. PT. Pelindo regional IV is expected to be more concerned and further improve the company's CSR programs, especially in the external part of the company because the community has seen that the company's CSR is very helpful and beneficial for the local community.
2. In the next study, it is expected to add other variables besides Corporate Social Responsibility (CSR) Disclosure, for example, variables about Facto-factors that affect *Corporate Social Responsibility (CSR)* , and variables of *Corporate Social Responsibility (CSR) Implementation*.

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