

Analysis of the Implementation of Social Responsibility Accounting at PT. Pelabuhan Indonesia 1 (Persero)

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ABSTRACT

This study aims to determine how social responsibility accounting is applied at PT. Pelabuhan Indonesia I (Persero). This research was conducted at PT. Pelabuhan Indonesia I (Persero) which is located at Jalan Krakatau Ujung No. 100 Medan. This type of research is descriptive research. Data collection techniques are carried out by documenting and interviewing. The data analysis technique used is the qualitative descriptive method. Samples in 2020-2024. Based on the results of the study, it can be obtained that PT. Pelabuhan Indonesia I (Persero) has implemented social responsibility accounting. In this case, the company has carried out various social activities in the environment and society in order to help with all the problems that exist in Indonesian society today. This is indicated by the existence of social assistance, education and so on. PT. Pelabuhan Indonesia I (Persero) has implemented social responsibility accounting for the environment and society to support harmonious relations with the environment and society. This is indicated by the existence of various institutions that were established to preserve the environment and for the welfare of the Indonesian people. Especially for the community around PT. Indonesian Port Company I (Persero).

Keywords: Social Responsibility Accounting of PT. Pelabuhan Indonesia I (Perseo)

INTRODUCTION

Law Number 40 of 2007's requirements for limited liability corporations or global CSR initiatives. The legislation mandates that businesses engage in natural resource-related operations fulfill their social and environmental obligations. In line with the values, customs, and culture of the local community, the duty to engage in CSR activities seeks to promote suitable and balanced work between the business and the environment. There are no best practices or guidelines for corporate social responsibility (CSR) operations. Every business has unique circumstances and traits that affect how they perceive corporate social responsibility. Additionally, the level of awareness of various CSR-related issues and the extent to which the CSR approach has been implemented varies from company to organization. The corporation's various views on corporate social responsibility (CSR) might be interpreted as a sign of how serious the company is about putting CSR into practice or just as a way to build a reputation in the community. According to this study, the company's size, profitability, profile, board of commissioners size, and financial leverage are the factors that are anticipated to affect the disclosure of social responsibility.

By putting together social, health, and environmental care initiatives that affect many facets of community life, PT. Pelabuhan Indonesia I (Persero) recognizes a sign of concern. Pelindo I's CSR initiatives fall into four categories: social and community development, employment, occupational health and safety, and the environment. Making the port region more ecologically friendly is the aim of CSR initiatives in the environmental sector (Greenport). Activities include planting mangroves and trees,

supporting partner products made from recycled materials, and encouraging the utilization of domestic garbage. Establishing a healthy port area is the aim of CSR initiatives in the areas of employment, occupational health, and safety. Enhancing facilities, infrastructure, and human resource development is the aim of corporate social responsibility (CSR) initiatives in the social and community development sector.

Partnership programs are used to carry out consumer responsibility (CSR) initiatives. In order to help small enterprises in the port community become more productive across a range of industries, as well as to create jobs and lower unemployment, working capital and investment are provided.

Based on these investigations, the researcher examines the elements that affect the firm's choice to reveal social responsibility in the annual financial report in order to determine the degree to which the corporation demonstrates responsibility towards social interests. Thus, the study "Analysis of the Implementation of Social Responsibility Accounting at PT. Pelabuhan Indonesia 1 (Persero)" piques the author's attention.

LITERATURE REVIEW

A. Accounting

Accounting is the process of documenting, categorizing, summarizing, processing, and displaying financial data, transactions, and events so that users can easily understand them for decision-making and other uses. Accounting is derived from a foreign word that signifies "calculating" or "being accountable" when translated into Indonesian. Accounting is said to as the "language of business" since it is utilized in practically every company decision-making process worldwide.

B. Social Responsibility of Corporations

A company's commitment to making long-term contributions to a specific social or environmental concern in order to improve the environment is known as corporate social responsibility. This company typically contributes in a variety of ways, including financial support, assistance from company specialists, assistance in the form of commodities, and more. Here, it is important to make a distinction between charitable endeavors and the CSR program. Charity events are either one-time or temporary, and they typically result in the public becoming dependent on the business.

The statement "CSR is about how corporations manage the business operations to have an overall beneficial impact to society" is made by Nor Hadi (2001:46).

This concept essentially deviates from the idea of managing a business, either entirely or in part, in a way that benefits both the business and its surroundings. Because of this, the corporation needs to be able to run its operations by creating goods that are beneficial to the environment and society.

C. Accounting for Social Responsibility

Beyond the firm's legal obligations, Darwin (2008:89) states that "Corporate Social Responsibility is a framework for a corporation to proactively integrate environmental and social issues into its operations and interactions with stakeholders."

Sustainability Reporting is a report that explains corporate social responsibility. Reporting on economic, environmental, and social policies as well as the performance and impact of the company and its goods within the framework of sustainable development is known as sustainability reporting. Reporting on the social, environmental, and economic effects on an organization's performance is a component of sustainability reporting.

RESEARCH METHODOLOGY

A. Research Type

Descriptive research is the method the researcher employed. "Research undertaken to discover the value of independent variables, either one or more variables without making comparisons, or associations with other variables" is how Sugiyono (2018:11) defines descriptive research.

B. Both the population and the sample

Sugiyono, Population (2013:215) A population is a generalization made up of items or persons with specific attributes chosen by researchers to be examined and from which conclusions are then made. while that population includes the sample. The participants in this study are PT. Pelabuhan Indonesia I (Persero) employees who are implementing corporate social responsibility accounting. Sample A sample is "part of the number and characteristics possessed by the population," according to Sugiyono (2018:93). The sample used in this study is a report on PT. Pelabuhan Indonesia I (Persero) Sample's 2020–2024 environmental, employment, health, occupational safety, and community-related activities.

C. Data Types and Sources

a) Data Types

This researcher has gathered quantitative data kinds. Quantitative data comes directly from the subject of the study, specifically from PT. Pelabuhan Indonesia I's (Persero) use of social responsibility accounting.

b) Sources of Data

The data used in this study includes:

Reports pertaining to the environmental, employment, occupational health and safety, social, and community development sectors at PT. Pelabuhan Indonesia I (Persero) and all other parties who are capable of supplying the required information are examples of primary data, or research data that researchers have directly obtained

from the company. Secondary data, or information gathered by researchers indirectly through intermediary media (obtained and recorded by other parties), typically takes the form of published or unpublished documentary data, which is evidence, records, or historical reports that have been compiled in archives.

D. Methods of Gathering Data

Methods of gathering data that researchers employ with:

- a) Documentation Technique: gathering knowledge and data via books, journals, and the internet, as well as researching relevant documents and company reports.
- b) Interview Technique: This involves asking direct questions of the company's management, the head of accounting, and staff members who can supply the data and information required to write this thesis.

E. Method of Data Analysis

The qualitative descriptive method—that is, a method that compares and is employed by businesses with procedures that are compliant with relevant regulations—will be used for analysis by the author.

RESULT AND DISCUSSION

A. Study Findings

The Minister of State-Owned Enterprises of Indonesia issued Decree No. 236/MBU/103 on June 17, 2003, concerning Partnership Programs with Small Businesses and Environmental Development Programs, with the goal of increasing BUMN's participation through these programs and improving the efficiency and effectiveness of its management. Regarding Guidelines for the Implementation of Partnership Programs, the Minister of State-Owned Enterprises of the Republic of Indonesia issued Junto Circular Letter No. SE-433/MBU/2003 on September 16, 2003. This Decree and Circular Letter of the Minister of State-Owned Enterprises then serves as a guide for the implementation of PKBL Companies.

To replace the Decree of the Minister of Finance KEP-236/MBU/2003 concerning Partnership Programs and Environmental Development, the Minister of State-Owned Enterprises issued Regulation of the Minister of State-Owned Enterprises PER-05/MBU/2007 concerning Partnership Programs for State-Owned Enterprises with Small Businesses and Environmental Development on April 27, 2007. The Minister of State for State-Owned Enterprises' Regulation No. PER-05/MBU/2007 was put into effect for the 2008 Financial Report. It was later amended by the Minister of State for State-Owned Enterprises' Regulation No. PER-08/MBU/2014, which was issued on September 10, 2014, and addressed the Fourth Amendment to the Minister of State for State-Owned Enterprises' Regulation No. ER05/MBU/2007 regarding the Partnership

Program of State-Owned Enterprises with Small Businesses and the Community Development Program.

B. Program Type

a) The Partnership Initiative

Revolving loan grants and partnership development funds are disbursed to cultivated partners through the Partnership Program. Small businesses – in this case, people, corporate entities, and cooperatives – with yearly sales (turnover) of up to IDR 1,000,000,000 or assets of up to IDR 200,000,000, excluding real estate and commercial structures, are the focus of the Partnership Program activity. Making small and medium-sized enterprises robust and self-sufficient is the goal of PT Pelabuhan Indonesia I (Persero)'s Partnership Program with Small enterprises. In order to help small businesses that are Fostered Partners of PT Pelabuhan Indonesia I (Persero) grow in a number of ways, including improving their financial literacy, enhancing their management and production skills, expanding their marketing efforts, and improving the quality of their products, this program offers loans with a flat interest rate of 6% annually to finance working capital or the purchase of fixed assets. Up to 4,277 fostered partners from the industrial, trade, agricultural, livestock, plantation, fisheries, and services sectors were supported by PT Pelabuhan Indonesia I (Persero)'s Partnership Program as of 2013. In 2013, 330 new foster partners were added to the population. Additionally, 835 foster partners were still in foster care as of the end of 2013. The following regions are included in the distribution of fostered partners in table IV.1:

TableIV.1.
Distribution of Fostered Partners Covers Regions

No	Province	Increase in Fostered Partners in 2020	Amount of Funds
1	Aceh	44	Rp. 1.980.000.000
2	Sumatera Utara	103	Rp. 7.336.470.000
3	Riau	147	Rp. 9.397.000.000
4	Kepulauan Riau	36	Rp. 2.580.000.000
	Jumlah	330	Rp. 21.293.470.000

With a budget achievement of Rp 21,293,470,000,-, or 123.76% of the budget target of Rp 17,206,000,000,-, the distribution of partnership programs was executed optimally in 2020. The total amount distributed under the Partnership Program is Rp 21,293,470,000, which includes Rp 21,264,000,000 in loan distributions and Rp 29,470,000 in grant fund distributions. Rp 1,980,000,000 has been realized for 44 fostered partners in Aceh Province, Rp 7,307,000,000 for 103 fostered partners in North Sumatra Province, Rp 9,397,000,000 for 147 fostered partners in Riau Province, and Rp 2,580,000,000 for 36 fostered partners in Riau Islands Province. Additionally, Rp 29,470,000 has been realized for partnership development funds (grants) for the "Siantar Expo" exhibition in North Sumatra, which involved fostered partners to promote craft products from Belawan Branch fostered partners. According to the Decree of the Minister of SOEs No. KEP-100/MBU/2002 dated June 4, 2002, the Partnership and Community Development Programs achieved the following performance goals at the end of 2020: an effectiveness level of 92.36% WITH A SCORE

OF 3 and a loan repayment collectability level of 87.15% WITH A SCORE OF 3. Nevertheless, PT Pelabuhan Indonesia I (Persero) keeps offering coaching and development to help its partners perform better in business and meet their responsibilities.

As part of the company's concern, PT Pelabuhan Indonesia I (Persero) donates a portion of its annual net profit to the community, particularly the community surrounding the company's location, in the form of partnership and community development funds. As part of its social responsibility, the company always builds mutualistic relationships with the community so that the growth it experiences can benefit not only its employees but also the larger community. The budget for Partnership and Community Development is derived from profit after taxes, which is between 1% and 2%, or from the Ministry of SOEs' provisions.

According to the Decree of the Board of Directors of PT Pelabuhan Indonesia I (Persero) Number PR.02/2/11/P.I-07 dated March 30, 2007, concerning the Organization and Work Procedures at the Head Office of PT Pelabuhan Indonesia I (Persero), as amended by the Decree of the Board of Directors of PT Pelabuhan Indonesia I (Persero) Number PR.02/1/21/P.I-09 dated March 23, 2009 concerning Amendments to the Decree of the Board of Directors of PT Pelabuhan Indonesia I (Persero) Number PR.02/2/11/P.I-07 dated March 30, 2007, concerning the Organization and Work Procedures at the Head Office of PT (Persero) Pelabuhan Indonesia I, the Director of Finance is the KBL sector.

As part of the company's social duty, the society should also benefit from the advancements made by PT Pelabuhan Indonesia I (Persero). A constant goal of PT Pelabuhan Indonesia I (Persero) is to keep internal interests and public interests in balance. As a result, the company will always consider the interests of the community and the Indonesian people in general while making choices. PT Pelabuhan Indonesia I (Persero) is obligated to enhance the social and economic conditions of the community, particularly the community surrounding the company's operations region, as a matter of concern and social duty. Additionally, the company has an Environmental Development program that aims to empower the community and improve its social conditions by assisting victims of natural disasters, educating and training the public, improving public health, developing and improving public infrastructure and facilities, enhancing places of worship, and continuing to conserve nature.

The company's social activities and the expenses incurred in them are presented in the social responsibility report that is prepared using the cost approach. Information from PT. Pelabuhan Indonesia I's (Persero) 2020 and 2021 profit/loss reports, 2020 and 2021 PKBL activity reports, and 2021 CSR activities and social costs are combined to create this report. The costs of community contributions, the environment, human resources, goods, and services are detailed in this social responsibility report. There are two types of community contributions: those made through partnership programs and those made to the environment and community in 2020 and 2021 as part of the 2021 Corporate Social Responsibility initiative. An assessment of PT. Pelabuhan Indonesia I (Persero)'s social and environmental

performance is provided below; table 4 shows any increases or decreases. (a) In 2020, Rp 2,207,500,000 was contributed to the community through partnership programs and partnership loans. In 2021, Rp 1,674,000,000 was reduced by Rp 533,500,000 because the amount of funds received in 2010 (Rp 2,255,661,812) was less than the amount received in 2009 (Rp 3,116,999,818), and the partnership program and partnership loans were widely distributed in 2020, allowing PT. Pelabihan Indonesia I (Persero) to provide working capital to SMEs in 2021. Programs for partnerships are helpful in building positive relationships between the business and the neighborhood where it operates. In the meantime, the coaching partnership program received grant monies of Rp 409,690,000 in 2021 and Rp 210,846,400 in 2020, a loss of Rp 198,843,600. This demonstrates the steadily declining level of training, marketing, promotion, and education efforts conducted by PT. Pelabuhan Indonesia I (Persero); (b) In 2020, the BUMN Pembina Community Development program contributed Rp. 662,420,000 to the community; in 2010, that amount dropped to Rp. 437,407,500, a fall of Rp. 225,012,500. Since the Community Development program received more money in 2020 (Rp. 1,237,217,354) than in 2021, there were more funds available, totaling Rp. 504,726,928, whereas the BUMN Peduli Community Development program was only discontinued until 2009 (PER-08/MBU/2010), after which it was turned over to PT. Pelabuhan Indonesia to oversee the CSR program for 2021 (Rp. 890,577,275); (c) The distribution of human resources, specifically salary, honoraria, and wages, was Rp. 17,021,672,662 in 2020 and Rp. 19,026,765,220 in 2021, with an increase of Rp. 2,005,092,558. In contrast, social benefits dropped by Rp. 174,457,392 from Rp. 12,223,719,754 in 2009 to Rp. 12,049,262,362 in 2020. Salary or social benefits can be used to improve the welfare of employees or human resources. Nonetheless, it rose in 2021 when measured against the overall contribution to human resources. This demonstrates the company's concern for worker welfare. The company's objective of continuing to grow will not be accomplished because it was established without the employees' involvement; (d) The contribution to goods and services in 2020 was Rp 156,676,000, and in 2021, it was Rp 0 due to PT. Pelabuhan Indonesia I not handling HGB, IMB, and HPL for its business operations since they had already been handled in 2020.

Buildings are corporate assets that are utilized in PT. Pelabuhan Indonesia I (Persero)'s primary and auxiliary business operations; as such, product and service contributions are essential to the company's ability to operate. Taking care of HGB, IMB, and HPL to ensure that the buildings are fit for use and of high quality for the primary business operations and auxiliary business operations is one way to demonstrate social responsibility. Social and environmental obligations can be implemented both inside and outside the firm if it can manage its operations.

This CSR report details the company's business, social, and environmental performance, which are the fundamental tenets of corporate social responsibility. According to the report, the social cost contribution to human resources went up by Rp 11,340,653 in 2012, reaching Rp 58,318,967, and Rp 69,959,620 in 2013. The increase in all aspects of the workforce burden, including salaries, pensions, allowances, business travel, and employee education and training, is the reason for the nominal

increase in workforce contribution. On the basis of community service, it rose by Rp8,155,000,000 in 2012, reaching Rp 2,665,000,000, and by Rp 10,820,000,000,000 in 2013. This clarifies the company's concern for the neighborhood since it recognizes the significant contribution the neighborhood makes to the company's growth and sustainability. The company will have more freedom to carry out its production process with the help of the local community, but PT. Pelabuhan Indonesia I (Persero) still cares about the health and well-being of the community. Management bases its decision to provide additional action in the shape of social activities on this performance evaluation.

PT. Pelabuhan Indonesia I (Persero) has implemented social responsibility accounting for the environment and society to support harmonious relations with the environment and society. This is indicated by the existence of various institutions established to preserve the environment and for the welfare of the Indonesian people. Especially for the community around PT. Pelabuhan Indonesia I (Pelindo) In 2013, PT Pelabuhan Indonesia I (Persero) spent a total of ± Rp 4.56 billion for all social responsibility programs related to the environment.

PT Pelabuhan Indonesia I (Persero) has had an Emergency Handling Procedure that regulates various matters and steps taken in an emergency. Until 2013, the Partnership Program of PT Pelabuhan Indonesia I (Persero) has fostered 4,277 fostered partners covering the industrial, trade, agricultural, livestock, plantation, fisheries and service sectors. The increase in fostered partners fostered in 2013 was 330 fostered partners. And the remaining fostered partners who were still being fostered until the end of 2013 were 835 fostered partners.

CONCLUSION

PT. Pelabuhan Indonesia I (Persero) has implemented social responsibility accounting for the environment and society to support harmonious relations with the environment and society. This is indicated by the existence of various institutions established to preserve the environment and for the welfare of the Indonesian people. Especially for the community around PT. Pelabuhan Indonesia I (Pelindo) In 2020, PT Pelabuhan Indonesia I (Persero) spent a total of ± Rp 4.56 billion for all social responsibility programs related to the environment. PT Pelabuhan Indonesia I (Persero) has had an Emergency Handling Procedure that regulates various matters and steps taken in an emergency. Until 2020, the Partnership Program of PT Pelabuhan Indonesia I (Persero) has fostered 4,277 fostered partners covering the industrial, trade, agricultural, livestock, plantation, fisheries and service sectors. The increase in fostered partners fostered in 2013 was 330 fostered partners. And the remaining fostered partners who were still being fostered until the end of 2020 were 835 fostered partners.

Addition: Universitas Dharmawangsa And PT. Pelabuhan Indonesia I (Persero)

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