



## **Accounting Treatment of Corporate Social Responsibility at PT Angkasa Pura I (Persero) International Airport I Gusti Ngurah Rai - Bali**

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**Abstract.** Social responsibility accounting is a tool for companies to disclose social activities as a form of accountability to stakeholders and the community. The aim of this research is to analyze the social responsibility accounting treatment at PT AP I Bali Branch Office. Collecting data in this research using documentation techniques. In the validity of the data using a credibility test which is carried out by triangulation and holding a member check. This research uses a descriptive qualitative analysis technique. The results of the research indicate that (a) PT AP I Bali Branch Office in presenting reports on social responsibility outside of financial statements is in accordance with what is stated in PSAK No. 1 Regarding the Presentation of Financial Statements and (b) the social responsibility accounting reports carried out by PT AP I Bali Branch Office are in accordance with Law no. 40 of 2007 concerning Limited Liability Companies and Ministerial Regulation PER-02/MBU/04/2020 are reviewed through the form of the PKBL Report which is in accordance with the report format in the Circular Letter of the Minister of BUMN No. SE-02/MBU/Wk/2012.

**Keywords:** *accounting treatment, social responsibility accounting, corporate social responsibility, partnership program and community development*

### **1. Introduction**

Companies are part of society and the environment, so companies should not develop themselves without paying attention to society and the environment [1]. Corporate social responsibility (CSR) is an understanding related to the form of corporate responsibility to anticipate social inequality and environmental damage because of the company's operational activities. The company's image will increase if the form of social responsibility carried out by the company is increasing. Currently, CSR has become part of a strategy to increase profits and stabilize business growth, both in the short and long term. Accounting social responsibility is a very useful tool for companies to disclose their social activities [2].

PT AP I Bali Branch Office in fulfilling its social responsibility carries out the Partnership and Community Development Program (PKBL). In its implementation, PT AP I Bali Branch Office asked for approval from the head office regarding the submission of the PKBL fund budget. Currently, there is no standard that regulates social responsibility accounting. Therefore, the treatment of social responsibility accounting can be adjusted to the applicable provisions, namely PSAK No. 1 concerning

the Presentation of Financial Statements, Law no. 40 of 2007 concerning Limited Liability Companies, and Ministerial Regulation PER-02/MBU/04/2020.

In PSAK 1 paragraph 14, it is stated that an entity can present reports related to the environment and reports value added separately from the company's main financial statements [3]. Law No. 40 of 2007 concerning Limited Liability Companies states that the company is obliged to carry out social responsibility and the annual report must at least contain a report on the implementation of social [4]. Likewise, with Ministerial Regulation PER-02/MBU/04/2020 which states that the company is obliged to implement the PKBL Program by fulfilling the applicable provisions of the regulation [5].

## **2. Literature Review**

### *2.1 Legitimacy Theory*

Legitimacy theory is a management system that focuses on the interaction between the company and the community. This theory encourages companies to ensure that all company activities can be accepted by the surrounding [6].

### *2.2 Triple Bottom Line (TBL)*

The triple bottom line concept requires the company to prioritize the interests of all parties involved or affected by the company's operational activities rather than the interests of the shareholders [7].

### *2.3 Corporate Social Responsibility as Company Policy*

Corporate social responsibility is a policy setting in promoting a balance between corporate profits and the benefits of society. Currently, many companies and investors are committed to paying attention to possible social impacts before operating or investing [8].

### *2.4 Social Responsibility Accounting Treatment*

Social responsibility accounting treatment is a form of treatment of a transaction or social responsibility activity in the accounting process which consists of recognition, measurement or recording, and disclosure.

### *2.5 Social Responsibility Reporting for State-Owned Enterprises (BUMN)*

The guidelines governing the preparation and presentation of the financial statements of the BUMN Partnership and Community Development Program are contained in Circular Letter No. SE-02/MBU/Wk/2012 concerning Stipulation of Accounting Guidelines for Partnership and Community Development Program Revised 2012.

## **3. Research Method**

### *3.1 Type of Research*

This research is classified as a qualitative research.

### *3.2 Data Resources*

Information and data used in this research were obtained from the Stakeholder Relations and Accounting Sections. The data used are the report partnership and environmental program and the financial statements of PT AP I Bali Branch Office in 2020 [9].

### *3.3 Method of Data Collection*

Data collection techniques in this research is documentation.

### *3.4 Data Analysis Technique*

This research uses a qualitative descriptive analysis technique. In conducting the data analysis process, the researcher refers to several stages including data reduction, data presentation, data analysis, and drawing conclusions.

## 4. Results and Discussion

### 4.1 Description of Research Results

#### 4.1.1 Presentation of the Social Responsibility Report of PT AP I Bali Branch Office According to PSAK No. 1 Regarding the Presentation of Financial Statements

In accounting for the funds spent for PKBL activities, PT AP I Bali Branch Office makes a PKBL report and financial report which will be submitted to PT Angkasa Pura I (Persero) Head Office, then the head office will make a main financial report and a sustainability report on the consolidated results of fifteen branches managed by PT Angkasa Pura I (Persero). There are three forms of reports conducted by PT Angkasa Pura I (Persero) namely the partnership and environmental program report, the company's main financial report, and the sustainability report.

PKBL disclosures in the main financial statements of PT Angkasa Pura I (Persero) are listed in the notes section of the financial statements in the income statement which are included in the other expense group. PKBL costs are recorded in the PKBL expense account amounting to IDR 38,414,087.00 in 2020. While the allocation of costs incurred for PKBL activities at PT AP I Bali Branch Office in 2020 amounted to IDR 124,506,544.00 with details of the operational expenses of the partnership program amounting to IDR 63,048,182.00 and the operational costs of the environmental development program amounting to IDR 61,458,362.00.

#### 4.1.2 Accounting Reporting of Social Responsibility PT. Angkasa Pura I Bali According to Law 40 of 2007 and PER-02/MBU/04/2020

In preparation the PKBL report, PT AP I Bali Branch Office uses the Guidelines for the Minister of SOEs Circular Letter No. SE-02/MBU/Wk/2012 concerning Stipulation of Revised 2012 Partnership and Community Development Program Accounting Guidelines. Preparation and presentation of PKBL Reports in accordance with Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP) and Financial Accounting Standards (SAK) for Financial Reporting for Non-Profit Entities (PSAK 45 Revised 2011).

Realization and reporting of PT AP I Bali Branch Office in carrying out PKBL activities in 2020 a) the total distribution of the partnership program is IDR 2,238,969,234.00 and the total distribution of community development is IDR 1,995,000,000.00, b) total assets, liabilities and net were obtained amounting to IDR 4,331,758,223.00, c) total net assets at the end of 2020 amounted to IDR 4,173,290,439.00, d) the amount of cash and cash equivalents at the end of 2020 is IDR 1,500,000.00.

### 4.2 Discussion

#### 4.2.1 Presentation of the Social Responsibility Report of PT AP I Bali Branch Office According to PSAK No. 1 Regarding the Presentation of Financial Statements

PT AP I Bali Branch Office in presenting reports on social responsibility are presented in three forms of reports which include the Partnership and Community Development Program Report (PKBL), Main Financial Statements Report, and the Sustainability Report. PKBL reports have been presented in statements of financial position, activity reports, cash flow reports, and notes to financial statements. PKBL reports and company financial reports prepared by PT AP I Bali Branch Office will be reported to PT Angkasa Pura I (Persero) Head Office, then the head office will make main financial reports and sustainability reports from the consolidated results of fifteen branches of PT Angkasa Pura I (Persero).

Recording in the company's financial statements conducted by PT AP I Bali Branch Office related to the operational activities of corporate social responsibility carried out is recorded as an expense which is recognized when the transaction occurs. Operational expenses for social responsibility in 2020 amounted to Rp124,506,544.00 grouped as other operating expenses under the name of PKBL expenses which consist of operational expenses for partnership programs and operational expenses for environmental development.

Based on this, PT AP I Bali Branch Office in presenting a report on social responsibility is in accordance with PSAK No. 1 Regarding the Presentation of Financial Statements because it has been

presented outside the main financial report in the form of the Partnership and Community Development Program Report (PKBL), Main Financial Statements Report, and the Sustainability Report.

#### 4.2.2 Accounting Reporting of Social Responsibility PT. Angkasa Pura I Bali According to Law 40 of 2007 and PER-02/MBU/04/2020

The conformity of social responsibility accounting reporting applied by PT AP I Bali Branch Office with Law no. 40 of 2007 concerning Limited Liability Companies and the Regulation of the Minister of SOEs PER-02/MBU/04/2020 are supported by the following statement a) in 2020 the partnership program has been distributed in the amount of IDR 2,202,000,000.00 and the community development program amounting to IDR 1,995,000,000.00, b) the implementation of the partnership program during 2020 was carried out by providing stimulus to foster partners affected by the Covid-19 pandemic, distribution of step I partnership funds amounting to IDR 1,260,000,000.00, step II amounting to IDR 695,000,000.00, step III amounting to IDR 115,000,000.00, step IV amounting to IDR 150,000,000, and coaching grant amounted IDR 18,989,234.00, c) the distribution of environmental development in 2020 is channeled to the education sector, public facilities, natural disasters, religious facilities, health improvement, and poverty alleviation in the amount of IDR1,995,000,000.00, d) PT AP I Bali Branch Office obtained a total liability and net asset of IDR 4,195,457,479.00 in 2020, e) PT AP I Bali Branch Office obtained net assets in 2020 of IDR 4,173,290,439.00, f) PT AP I Bali Branch Office presents a financial cash flow report for 2020 which received cash and cash equivalents at the end of the year amounting to IDR 1,000,000.00.

Some of the above shows that the social responsibility accounting reporting carried out by PT AP I Bali Branch Office is in accordance with Law Number 40 of 2007 concerning Limited Liability Companies and Ministerial Regulation PER-02/MBU/04/2020. This can be seen from the form of the PKBL report applied, consisting of the PKBL financial position report, PKBL activity report, and PKBL cash flow report which is in accordance with the report format in the Circular Letter of the Minister of SOEs No. SE-02/MBU/Wk/2012.

## 5. Conclusion

Based on the results of the research, it can be concluded that a) PT AP I Bali Branch Office in presenting reports on social responsibility outside of financial statements is in accordance with what is stated in PSAK No. 1 Regarding the Presentation of Financial Statements, which are presented in three forms of reports which include the Partnership and Community Development Program Report, Main Financial Statements Report, and the Sustainability Report and b) the social responsibility accounting reports carried out by PT AP I Bali Branch Office are in accordance with Law no. 40 of 2007 concerning Limited Liability Companies and Ministerial Regulation PER-02/MBU/04/2020 are reviewed through the form of the PKBL Report which is in accordance with the report format in the Circular Letter of the Minister of BUMN No. SE-02/MBU/Wk/2012.

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