

ANALISIS AKUNTANSI PERTANGGUNGJAWABAN SOSIAL PT KALTIM PRIMA COAL TAHUN 2013-2014

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ABSTRAK

Akuntansi pertanggungjawaban sosial merupakan perluasan tanggung jawab perusahaan di luar batas-batas akuntansi keuangan tradisional (konvensional), yaitu menyediakan laporan keuangan yang berkaitan dengan kegiatan tanggung jawab sosial perusahaan. *Sustainability Report* merupakan bukti adanya komitmen dari pihak perusahaan kepada lingkungan sosialnya yang dapat dinilai hasilnya oleh para pihak yang membutuhkan informasi tersebut. Penelitian ini bertujuan untuk menganalisis pengungkapan pencemaran lingkungan dalam *sustainability report*, mengidentifikasi kegiatan tanggung jawab sosial PT Kaltim Prima Coal, dan menganalisis pelaporan akuntansi pertanggungjawaban sosial PT Kaltim Prima Coal selama tahun 2013 dan tahun 2014. Penelitian dilakukan pada PT Kaltim Prima Coal.

Metode analisis data yang digunakan adalah dengan pendekatan kualitatif. Hasil penelitian ini adalah PT Kaltim Prima Coal tidak mengungkapkan kejadian pencemaran lingkungan tersebut dalam *sustainability report*, kegiatan tanggung jawab sosial PT Kaltim Prima Coal terbagi menjadi tujuh bidang program yaitu peningkatan kapasitas kelembagaan pemerintah desa dan masyarakat; peningkatan sanitasi dan kesehatan masyarakat; peningkatan pendidikan dan pelatihan; pengembangan agribisnis; pengembangan usaha mikro, kecil, dan menengah; pelestarian alam dan budaya; dan peningkatan infrastruktur, dan pelaporannya dicatat dalam akun *Community Development* yang merupakan komponen beban *General and Administrative* yang dilaporkan dalam Laporan Laba Rugi.

Kata kunci: akuntansi pertanggungjawaban sosial, *sustainability report*, pengendalian internal, laporan keuangan, transparansi.

ANALYSIS OF SOCIAL RESPONSIBILITY ACCOUNTING PT KALTIM PRIMA COAL IN 2013-2014

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ABSTRACT

Social responsibility accounting is an extension of corporate responsibility beyond the boundaries of traditional financial accounting (conventional), which provides financial statements relating to corporate social responsibility activities. Sustainability Report is evidence of the commitment of the company to the social environment that can be considered the result by the parties who require such information. This study aimed to analyze the disclosure of environmental pollution in the sustainability report, identifying the social responsibility activities of PT Kaltim Prima Coal, and analyze the social responsibility accounting reporting PT Kaltim Prima Coal during 2013 and 2014. The research was carried out at PT Kaltim Prima Coal.

Data analysis method used was the qualitative approach. The results of this research are PT Kaltim Prima Coal did not disclose the environmental pollution incident in the sustainability report, social responsibility activities of PT Kaltim Prima Coal is divided into seven areas of institutional capacity-building programs, namely the village government and community; improvement of sanitation and public health; improvement of education and training; agribusiness development; the development of micro, small and medium enterprises; culture and nature conservation; and improved infrastructure, and reporting are recorded under the Community Development which is a component of General and Administrative burdens are reported in the Income Statement.

Keywords: Financial system and procedure, non-profit organization, internal control, financial report, financial accountability.