

**ANALYSIS OF ACCOUNTING TREATMENT AND REPORTING
OF CORPORATE SOCIAL RESPONSIBILITY PT PLN
(PERSERO) CENTRAL DEVELOPMENT UNIT OF CENTRAL
JAVA I**

By

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Abstract

This research was conducted to analyze the accounting treatment and reporting of social responsibility at PT PLN (Persero) UIP JBT I. This research used interview and observation method in obtaining data and information for analysis. Based on the analysis of PT PLN (Persero) UIP JBT I which is one unit of PT PLN (Persero) who was given the task of building the Upper Cisokan Hydroelectric Power Plant, Jatigede power plant, Indramayu power plant, PLTGU Muara Tawar. This research uses qualitative research method of interpretive paradigm with phenomenology approach. The data analysis technique used is source triangulation by conducting interviews to key informants and some supporting informants as well as by collecting documents as supporting data. The results of this study indicate that (1) the management of the Corporate Social Responsibility (CSR) program has been good, as it is in accordance with the stages in conducting Corporate Social Responsibility (CSR) program (2) the company in the Corporate Social Responsibility (CSR) Program Report monthly, quarterly, and annual (3) annual financial year-end financial statements whose accounts are called payments in advance of CSR / Community Development which at the end of the year must be nil

Keywords: Corporate Social Responsibility (CSR), Corporate Social Responsibility Program (CSR)

**ANALISIS PERLAKUAN AKUNTANSI DAN PELAPORAN
CORPORATE SOCIAL RESPONSIBILITY PERUSAHAAN PT
PLN (PERSERO) UNIT INDUK PEMBANGUNAN JAWA
BAGIAN TENGAH I**

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Abstrak

Penelitian ini dilakukan untuk menganalisis perlakuan akuntansi dan pelaporan tanggung jawab sosial perusahaan PT PLN (Persero) UIP JBT I. penelitian ini menggunakan metode wawancara dan observasi dalam memperoleh data dan informasi untuk di analisis. Berdasarkan hasil analisis PT PLN (Persero) UIP JBT I yang merupakan salah satu Unit PT PLN (Persero) yang diberi tugas membangun Pembangkitan antara PLTA Upper Cisokan, PLTA Jatigede, PLTU Indramayu, PLTGU Muara Tawar. Penelitian ini menggunakan metode penelitian kualitatif paradigma interpretive dengan pendekatan fenomenologi. Teknik analisis data yang digunakan adalah triangulasi sumber dengan melakukan wawancara kepada informan kunci dan beberapa informan pendukung serta dengan mengumpulkan dokumen sebagai data pendukung. Hasil penelitian ini menunjukkan bahwa (1) Pengelolaan program *Corporate Social Responsibility (CSR)* sudah baik, karena sudah sesuai tahapan-tahapan dalam melakukan program *Corporate Social Responsibility (CSR)* (2) perusahaan dalam Laporan Program *Corporate Social Responsibility (CSR)* melaporkan program secara bulanan, triwulan, dan tahunan (3) laporan akhir tahunan keuangan unit yang akunnnya bernama pembayaran di bayar dimuka CSR/ Bina Lingkungan yang saat akhir tahun harus bersaldo nihil.

Kata Kunci: Corporate Social Responsibility (CSR), Program Corporate Social Responsibility (CSR)