

THE ROLE OF ACCOUNTANTS IN IMPLEMENTATION CORPORATE SOCIAL RESPONSIBILITY AT HOSPITAL Dr. H. MOH. ANWAR SUMENEP DISTRICT

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ABSTRACT

Internal accountants has critical leverage to encourage hospitals to be involved in activities such as social or corporate social responsibility. This study aims to examines the role of internal accountants in the implementating of corporate social responsibility at RSUD Moh. Anwar Sumenep District. Research uses descriptive (qualitative) approach to interpret and describe data that obtained from observation, interview and documentation. This research concludes that RSUD Moh. Anwar Sumenep District does not have a clear standard about corporate social responsibility. Its only depends on the willingness of the organization, not an obligation to disclose in hospital financial statements. Internal accountant who is in charge of performing systematic and objective analysis and assessment on the operation and control of company's activities is needed to encourage companies to carry out social responsibility. Researcher suggest that governments needs to increases their concern toward this issues whether in the form of programs, policies, regulations or awards of the social environment.

Keywords: Internal Accountant, Corporate Social Responsibility, Hospital

1. INTRODUCTION

1.1 Research Background

The philosophy of shifting organizational management of business entities undergoing a shift from classical management to modern management in particular in some industrialized countries like America and Europe has given birth to a new orientation of corporate responsibility. The classical management view of corporate responsibility that is oriented only to capital owners and creditors by achieving maximum profitability has shifted with the concept of modern management, where the company's orientation in achieving maximum profit needs to be linked to corporate social responsibility towards a balance between the demands of the owners of the company, the need Employees, suppliers, the environment and the general public, because according to the view of modern management companies in running operations must interact with the social environment and economic resources used by the company all come from the social environment where the company is located. Therefore the company as a business organization must be able to respond to what is demanded by its social environment, so that business entities and social entities can interact and communicate for the common good.

Along with the development of management concepts, accountants also discussed how these social responsibility issues can be adapted within the scope of accounting (Hines 1988) in Maksum, (1991), so that the main purpose of financial reporting to provide information to shareholders and creditors is to participate Also shifts towards the tendency that the need for reporting that is from outside the organization company (externality) in order to provide information to some groups of outsiders interested in the company. Based on the above description can be understood that the basic idea underlying the need for developed social accounting (social accounting), in general is a demand for expansion of corporate responsibility.

Specifically the task of the internal accountant is to identify, measure, classify and report information that can help managers run the planning, controlling and decision-making process. Changes that occur in the company's external environment that affect the process of planning, controlling and decision-making is also the information that must be submitted to the manager's internal accountant. In addition According to Martin (1991), As quoted by Gray et.al. (1993: 41)

Companies that seriously respond to environmental issues not only embed slogans free of pollution but also internalize in the accounting system. So the company knows the financial position after running environmental activities.

In this case, very few companies have awareness of environmental issues or who have environmentally friendly technology and internalize it in the accounting system, even if there is still in the context of conventional accounting is disclosure. And also here the role of internal accountant is as information delivery. Internal accountants can convey information about the benefits a company can earn if the company is willing to respond to these environmental problems, even though short-term costs will arise. But it will bring future results such as support for products and a healthy environment for employees. In addition, cost information is also more accurate, because it includes the sacrifices made by the community due to the impact of the company's product activities. In this case, the company has a moral responsibility to fix it, (Gray: 1994) in Syahril (2012).

Corporate Social Responsibility (CSR) is a program that implements corporate social responsibility to the broader community that is the stakeholders, where the corporate social responsibility should be environmentally voluntary (Valunteer) by the company not as a liability.

Therefore, the company as a whole that comes from the environment in the end consumed by the environment not only has economic responsibility but also must carry out operational activities that will berintegrasikan directly or indirectly with the environment such as Corporate Social Responsibility (CSR) which is the business world principle To continue to act ethically, to walk legally for economic improvement, with which to improve the quality of life of the wider community, to improve the quality of life of employees and their families. There is a belief that the sustainability of the company will be guaranteed if the company takes into account other related dimensions, such as the dimensions of economic development, social development, and environmental protection that are closely related in order to achieve sustainable development.

Thus, three (3) dimensions are called Triple Bottom Line (3P) concept, namely: profit (economy), people (social), planet (environment) into a unity, so that sustainable development in CSR implementation becomes the main role of community development (Community development) in the form of community empowerment and then developed to achieve good success from the company's stakeholders (stakeholders) also become very important along with the paradigm shift that says that CSR is not only seen as a cost center but also as a profit center (Center) in the future. From that context, the profitability of the company is a company's own challenge, because the company must also pay attention to people and the surrounding environment.

This means that the implementation of CSR in the company has an important position. First: in some multinational, national, and state-owned companies, CSR has become an independent department / division that is organizational structure directly responsible to the director. Second: CSR regulations are also growing, ranging from the Law of Limited Liability Company (PT), Investment Law, Decree of the Minister of BUMN, Micro, Small and Medium Enterprise Act, ISO 26000. With the enforcement of the law and regulation, The position of CSR as one of the obligations of the company is getting stronger by having a position on the rule or legal basis.

The hospital is an institution business world who deal directly with the public interest, so far has been running CSR programs or social responsibility to the community. This activity is conducted to encourage the growth of health, economic development, social development, and environmental protection that is very closely related in order to achieve sustainable development.

1.2 Research Problem

Based on the above points of thought, the authors are interested to conduct further research on the role of accountants in the implementation of CSR and on which side the accountant role is required therefore the problems raised above are: How the role of Internal Accountants in the implementation of Corporate Social Responsibility in RSUD Moh. Anwar Sumenep District?

1.3 Research Purpose

This research aims to know and examines The Role of Internal Accountants in the implementation of Corporate Social Responsibility in RSUD Moh. Anwar Sumenep District.

2. THEORETICAL FRAMEWORK AND HYPHOTESIS DEVELOPMENT

2.1 Previous Research Studies

In a study conducted by Syahril (2017) entitled "The Role of Accountants in the Implementation of Social Accounting in the Company" Concluded that the Internal Auditor is an Internal Accountant who is in charge of performing systematic and objective analysis and assessment of the operation and control of the activities of the company. Internal audits conducted by internal auditors are an independent appraisal function. The role of internal accountants in the implementation of social accounting in the company is needed to encourage companies to carry out social responsibility where the corporate social responsibility will be able to create a condition of social stability of the social environment of a business entity.

The social responsibility of the ABC Hospital does not have clear standards, so the implementation of the Hospital's social responsibilities depends only on the willingness of the organization, and is not an obligation to disclose to the Hospital's financial statements. Nevertheless the ABC Hospital still has a social awareness of the surrounding social environment. This can be seen from the activities carried out by the Hospital such as destruction of waste, social service, education and health of employees and donations for social activities of the community. This social aspect is presented in conjunction with the hospital's annual report.

2.2 Theoretical Framework

2.2.1 Types of Accountants

According to Munawir (1999: 22) in Syahril (2017) there are four kinds of accountants whose differences bardasarkan position or function of the accountant, namely:

- a. Public accountant or auditor (external auditor), an independent accountant who generally has a public accounting firm and provides a variety of services in the areas of accounting, auditing and management.
- b. Internal auditors or often also called management accountants, is an accountant who becomes an employee in an organization or a private company or government that in a broad sense helps management in improving the efficiency of the company's operations.
- c. Government accountant is an accountant who becomes an employee of the government, especially those in charge in the field of auditing, for example an accountant working on BPKP or BPK.
- d. Educators accountant who function to provide education in the field of accounting, both private and domestic.

In this study the authors will focus on the role of Internal Accountants on the implementation of CSR in the hospital.

2.2.2 Internal Accountant and Its Role

Internal auditor referred to in this study is Internal Auditor is often also called Management Accountant, Namely Accountant who is entitled to perform the function of assessment for the company to examine and evaluate the activities of the company with emphasis on the purpose of helping management to carry out their duties properly.

Internal auditing activities aim to assist all levels of management so that these responsibilities can be implemented effectively (Hartadi, 1991: 36). For this purpose, internal auditing presents analyzes, assessments, suggestions, guidance, and information relating to activities that have been reviewed, studied, and assessed.

The Internal Auditor is tasked with performing a valuation function for the company, to examine and evaluate the company's activities by emphasizing the purpose of assisting management to do its job well.

2.2.3 Definition of the Code of Ethics of Indonesian Accountants

Broadly speaking the code of ethics of accountant Indonesia is the norm of behavior that governs the relationship between the accountant and his client, between the accountant with colleagues, and between the profession and the community.

Accountant ethics code can be interpreted as a system of moral principles and implementation of rules that provide guidance to accountants in dealing with clients, communities, and colleagues and as a tool to give assurance to users of accountant services about the quality of services provided (Hartadi, 1991:20).

2.2.4 Professional Ethics of Accountants

Professional Ethics Accountants are Norms and Principles accepted by a particular group as a basis of behavior and aims to protect the interests of members and interests of the community who use the services of the profession.

The current IAI code of ethics is the IAI code of ethics passed in the congress I9 VIII of 1998. The code of ethics consists of four parts, namely:

Principles of Ethics.

The Ethics Principle provides the basic framework for the ethical rules governing the implementation of Professional member services. The ethical principle endorsed by the congress for all members which is the basis of professional ethics behavior consists of eight principles, namely;

- a. Profession Responsibility
- b. General Leadership
- c. Integrity
- d. Objectivity
- e. Competence and Professional Prudence
- f. Confidentiality
- g. Professional Behavior
- h. Technical Standards

Prior to 1998, the IAI only had a code of ethics that binds all its members. The rules that apply in the code of ethics are formulated and approved by the IAI congress which includes all members of the IAI regardless of membership of the member compartment concerned. However, after 1998, all members have their own ethical rules. Thus the IAI code of ethics has four rules of compartment ethics, namely:

- a. The ethics rules of the Public Accountants compartment (KAP)
- b. The ethics rules of the Educator Accountant compartment (KAPd)
- c. The ethics rules of the Management Accountant/Intern compartment (KAM)
- d. The ethics rules of the Public Sector Accountant compartment (KASP)

Interpretation of Ethical Rules

Interpretation of the Code of Ethics is an interpretation issued by the board of the compartment after observing the responses of members and other interested parties as a blend of ethical rules, without being intended to limit the environment and application.

Questions and Answers

Questions and Answers provide an explanation of each member's question about the ethical rules and their interpretations.

Internal Accountant In response to Social environment issues

To explain his/her tasks management requires complete information. Internal Accountant is one of the experts who participate in providing information to the management and also advice on various stages of organizational activities.

With the public demand for the company to care about environmental issues, then in the planning phase of the company must think about the negative impacts caused by a product for the environment, Classification can be by simplifying the design of the product so it costs less and by itself will reduce product costs. Accountants need to do an analysis to see whether or not there is a decrease in waste generated after the design adjustment. Performance reports prepared by internal accountants will help managers to decide whether the implementation will be forwarded or replaced with new methods or simply stopped. Accountants also have not manganalisa application of other methods in terms of costs and impacts that may arise. Thus the manager gets a clear picture of each alternative and can make the right decision.

Adam et.al (1997) Stating that by emphasizing environmental issues on different accounting jobs, we can see more clearly how internal accountants influence the company's actions in dealing with social environment issues. In helping organizations to be more sensitive to the social environment The role of internal accountants in general can be grouped into five stages, namely:

- a. Modify the existing accounting system to identify expenditure areas related to the environment separately.
- b. Identify and if possible improve the negative elements of the environment in the existing accounting system.
- c. The accounting system should become more forward-looking, and should raise awareness of potential issues arising from the rapidly changing environmental agenda.
- d. Changing the external reporting function, accountants not only deal with the reporting of financial and financial estimates, but also other non-financial aspects.
- e. Establish new information and accounting systems by performing various innovations although it should involve more complex performance assessments, to build a sustainability accounting.

The general role of internal accountants is no longer just to record and calculate financial transactions, internal accountants must be able to inform new topics that are relevant to management tasks before that, the internal accountant must understand the environmental issues associated with the company and begin to take the initiative in efforts to reduce the impact Negative from the production process that run so far. For example by inserting a large aspect of the small waste generated as one of the criteria penilain performance of production work. Thus, the internal auditor must master the aspect of the scope and environment of the company that should be concerned, not just related to accounting and financial procedures. Production, development, sales, and marketing. This is closely related to the task assigned to the internal auditor is to examine and assess the overall activities of the company, which also means the impact on the environment around the company.

2.3 Social Accounting

2.3.1 Definition of Social Accounting

According to Belkaoui (2000: 339) "Social Accounting is a process of sorting, measuring and disclosing the powerful influence of exchanges between companies and their social environment. Where social accounting is an expression of corporate social responsibility".

Based on some of the description above, basically the definition given by accounting experts on social accounting has the same characteristics, namely social accounting is closely related to the problem:

- a. Assessment of the social impact of the activities of the business entity
- b. Measure the activity
- c. Report corporate social responsibility

- d. Internal and external information systems on the assessment of the company's resources and its socio-economic impact.

2.3.2 Purpose of Social Accounting

One of the most important in the development of social accounting is to formulate its objectives. By formulating clear objectives then in the next stage can be developed other concepts that are useful for achieving these goals. According to Belkaoui (2000: 339), "The purpose of Social Accounting is to measure and disclose precisely all costs and benefits to society generated by activities related to the production of the company, more precisely the purpose of internalizing social costs and social benefits. In order to determine the relevant and perfect results which are social benefits".

2.3.3 Accounting for Social Accountability

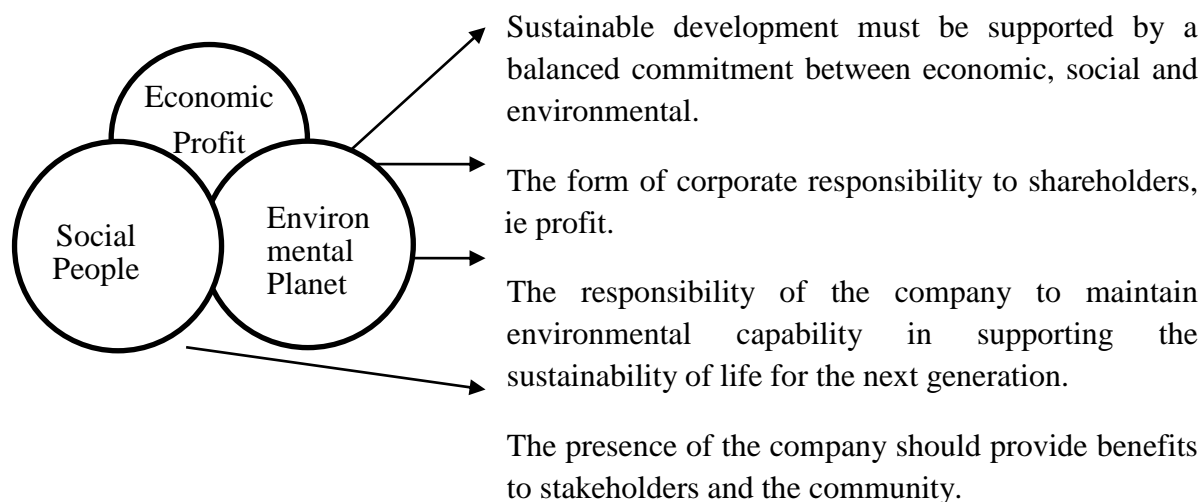
The concept of social responsibility accounting has raised some problems in defining it, not just about the users of the information, but also about their purpose in receiving information. The concept of corporate social responsibility assumes that there has been a theory related to the social role of business enterprises in today's modern era. These theories not only explain the public interest in relation to the operations of a business entity in society, but also will seek to monitor and influence the behavior of the company in accordance with the determination of existing values (Ramanathan, 2011).

Despite the differences in terms and definitions given above but essentially the definitions of social responsibility accounting have the same characteristics as revealed by Hendriksen (2000: 18), namely:

- a. Assess the social impact of corporate activities.
- b. Measuring the effectiveness of corporate programs that are social.
- c. Reporting to how far the company fulfills social responsibility.
- d. Present internal and external information that allows a thorough assessment of the company's resources and their economic and social impacts.

2.4 Corporate Social Responsibility (CSR)

Regarding the change of corporate social responsibility paradigm, better known as Corporate Social Responsibility (CSR). It used to mean the CSR, or other terms such as Community Development (CD). Partnership Program, Community Development Program, as a burden or risk expense, because it does not generate reciprocity to corporate profits. While the company is increasingly realizing that CSR is no longer a burden, it is part of social capital, where the sustainability of a company is not only determined by profit, but also the carrying capacity of the planet (natural environment), and people (Rahmatullah et al, 2011: 2).



Picture 1 The Integration of Triple Bottom Line 3P (Nurdizal M. Rachman, et al (2011))

There are several definitions of CSR. One of the most interesting is made by the circumstances of the Indonesian CSR study, ie the earnest efforts of the business entity to minimize negative impacts and maximize the positive impact of its operations on all stakeholders in the economic, social and environmental realms in order to achieve sustainable development goals. Implicitly, the definition means inviting the company to earnestly in an effort to benefit its present presence for mankind today. Minimizing negative impacts is part of providing future benefits (Nurdizal M. Rachman et al, 2011: 15).

According to WBSC in Rahmatullah et al (2011: 5) CSR is a business commitment to contribute to sustainable economic development, working with company employees, employee families, and local (local) communities, society as a whole, in order to improve the quality of life.

While CSR is in the design of ISO 26000 set about CSR according to Nurdizal M. Rachman et al (2011: 37) states that Corporate Social Responsibility is a form of corporate social concern that is currently an important aspect in order to improve company performance, in addition to quality issues (ISO 9000) And environment (ISO 14000). So it can be concluded that the definition of Corporate Social Responsibility (CSR) is a program that implements corporate social responsibility to the community.

Law Corporate Social Responsibility (CSR) In Law RI No. 40 of 2007 Article 74 paragraph 1 concerning Limited Liability Company states that "The Company which carries out its business activities in the field of and/or related natural resources, shall carry out the Social and Environmental Responsibility". The Limited Liability Company Law does not specify how much the company should pay and the sanctions for those who violate it. Government Regulation mandated by Law no. 40 has not been published yet (Rahmatullah et al, 2011: 18).

Another regulation that requires CSR is RI Law no. 25 Year 2007 regarding Investment, both domestic and foreign investment. In article 15 (b) states that "Every investment is obliged to carry out social responsibility". The sanctions against business entities or individuals that violate the regulations are regulated in Article 34 in the form of administrative sanctions and other sanctions, including: (a) Written warning; (B) restrictions on business activities; (C) freezing of business activities and/or investment facilities; Or (d) revocation of business activities and / or investment facilities. While the obligations of CSR based on the RI Law no. 20 Year 2008 Article 21 concerning Micro, Small and Medium Enterprises: State-Owned Enterprises may provide financing from the allowance for annual profits allocated to Micro and Small Enterprises in the form of loans, grants, grants and other financing.

3. RESEARCH METHOD

3.1 Research Design

Descriptive research is used to analyze and present data that is qualitative. While the qualitative approach put forward by Bogdan and Tylor as quoted by Moleong (2000: 3), is "a procedure that produces descriptive data in the form of written or oral words and observable persons and actors". So descriptive research with qualitative approach of this writer use to tell, interpret and describe data that writer get from observation, interview and documentation. This research was conducted in RSUD. Moh. Anwar Sumenep District, Time of Study conducted 1 year schedule attached.

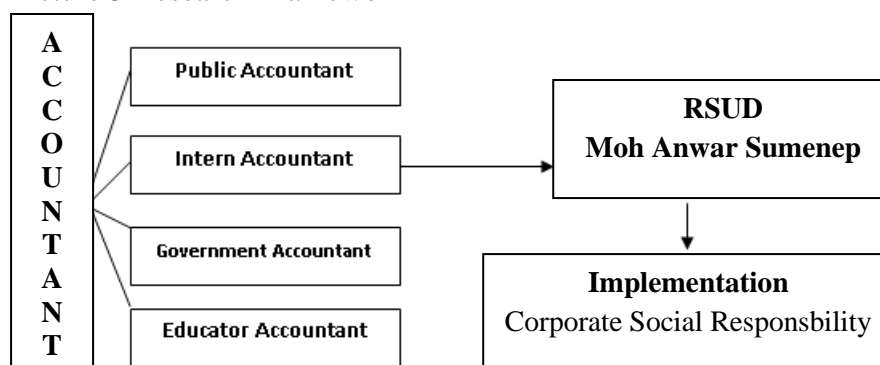
RSUD. Moh. Anwar Sumenep District, researchers here want to know how the role of Internal Accountants in the implementation of corporate social responsibility in hospitals. Moh. Anwar Sumenep District. With the increasing awareness of entrepreneurs to the environment then the company which in this case is the Hospital needs information about the social environment and usually in the company there is a section that handles about accounting problems called internal accountants who provide information about the problems associated with the company here is a matter of the social environment. Internal Accountants have a very big role to encourage companies to get involved in activities that show concern for social environment issues.

3.2 Population and Sample

The number of informants was determined using the snowball sampling technique. According to Sugiyono (2008), snowball sampling is a sampling technique that was initially chosen by randomly using non-probability method which then selected respondents were asked to provide information about other respondents to obtain additional respondents. The longer the group of respondents is getting bigger, like a snowball that if rolling the longer the greater. Key informants selected are Internal Accountant, Head of Administration, Head of Finance Sub Division, Head of Sub Division and Planning and Leadership in RSUD. Moh. Anwar Sumenep District, then forwarded to other informants recommended by key informants and informants that by researchers considered directly related in the process of this research.

3.3 Research Framework

Picture 3 Research Framework



3.5 Type of Data And Sampling Method

The data obtained are primary data. Primary data is data obtained directly from respondents or resource persons. According Sugiyono (2008), the primary data is data directly obtained from the first data source at the study site or research object. In this study, the primary data obtained by direct interviews with the Informants are Internal Accountant, Head of Administration, Head of Sub-Head of Finance, Head of Sub Division and Planning and Leadership at the Hospital in Sumenep District.

Researcher uses observation, interview, and documentation as their data collection method.

a. Observation

Observation method according to Moleong (2011) is "collecting data by deliberate and systematic study of social phenomena and natural phenomena by way of observation and recording". This observation method, the author uses to obtain data about the role of Internal Accountants in the implementation of corporate social responsibility in hospitals. Moh. Anwar Sumenep District.

b. Interview

The method of interview according to Moleong (2011) "is the collection of data through a conversation, oral questioning between two or more people who sit facing physically and directed at a particular problem". This method the authors use to obtain data about the role of Internal Accountants in the implementation of corporate social responsibility in hospitals. Moh. Anwar Sumenep District.

c. Documentation

Documents by Guba and Lincoln as quoted by Moleong (2011: 161), are any written material or film. So the documentation is a method of collecting data by holding records from the archive that has to do with the problems studied by the author.

This study uses descriptive qualitative analysis method where this method by recording and pengagendaan information from the selected informants, as well as documenting, then describing the data, so that obtained a description of a phenomenon about the role of accountant in the implementation of corporate social responsibility in RSUD. Moh. Anwar Sumenep District. Patton's data analysis as cited by Moleong (2011: 103) is "the procedure of arranging the order of data, organizing in a pattern, category and data description unit" is an interactive model analysis with three procedures:

a. Data Reduction

Data reduction is intended as a selection process, focusing on simplification, abstraction and transformation of coarse data arising from written records in the field.

b. Presentation of data

Presentation of data intended as a set of arranged information that provides the possibility of conclusion and taking action.

c. Drawing Conclusions

The conclusion is an activity of the complete configuration during the study.

4. RESEARCH RESULT AND ANALYSIS

4.1. Research Discussion

4.1.1 Implementation of Corporate Social Responsibility RSUD Moh. Anwar Sumenep District

Corporate Social Responsibility in two hospitals in Sumenep Regency is conducted directly by the organization or work unit under public relations division or public relations, but at RSUD H. Moh. Anwar Sumenep District CSR Program is managed/concentrated in the Information and Evaluation Division which has the formation of Customer Care Care (IPP) also known as public complaints

Most organizations or work units in Indonesia run Corporate Social Responsibility in cooperation with other partners, such as NGOs, universities or consultancy agencies. Several organizations or work units are also joined in a consortium to jointly run Corporate Social Responsibility.

Some companies even run similar activities of Corporate Social Responsibility, although the team and its programs are not clearly flagged Corporate Social Responsibility (Suharto, 2008: 109).

At the beginning of its development, the most common form of Corporate Social Responsibility is the provision of assistance to local organizations and the poor.

"Corporate Social Responsibility Activities conducted by RSUD Dr. H. Moh. Anwar Sumenep is now starting to vary, tailored to the needs of local communities based on existing needs

such as: Starting from the hospital waste treatment that care about the environment. Cooperation with several universities. Health protection for employees and customers. Increased employee HR. Grant of scholarship. Relief aid to humanity. Development of community-based social protection schemes. Hospital interaction or involvement with the community”.

The above is revealed from interviews with key informants (IPP Section) On December 6, 2016 and compiled with information & evaluation section On December 10, 2016 stating that:

“It is true that Corporate Social Responsibility activities conducted by RSUD Dr. H. Moh. Anwar Sumenep is now beginning to vary, tailored to the needs of the local community based on the need, the average management through the field of Information & Evaluation that has Installation Care Customer/complaints community”.

Further statements are expressed by External informants which in this case is the society within the Hospital who confirmed the statement, after all the authors tell the informant suggested that:

“Engagement or interaction between RSUD Dr. H. Moh. Anwar Sumenep with the community is very good because the hospital is always concerned with public health proved by the socialization about the danger of disease in the community and mass circumcision conducted by RS every year is very helpful for the less fortunate, and the improvement of service quality”.

From several Corporate Social Responsibility programs that have been done by RSUD. Moh. Anwar of Sumenep District above reflects that the implementation of Corporate Social Responsibility at the Hospital, where the Corporate Social Responsibility program as a good idea for sustainable development, the Hospital is no longer faced with the responsibility that is based on single bottom line that is corporate value (Value) that is reflected in its financial condition (financial only) but must stand on the triple bottom lines, where the bottom lines in addition to financial are also social and environmental. Because the financial condition alone is not enough to guarantee the value of the organization or work unit to grow sustainable.

Based on World Bank standards on Corporate Social Responsibility (CSR) covering several key components:

- a. Environmental protection
- b. Working guarantee
- c. Human Rights
- d. Interaction and corporate engagement with the community
- e. Business standard
- f. Markets
- g. Economic development and business entity
- h. Health protection
- i. Leadership and education
- j. Humanitarian disaster relief

For organizations or work units that attempt to build a positive image, then the ten components must be sought fulfillment.

From result of evaluation and existing data hence can be concluded that RSUD. Moh. Anwar of Sumenep District can not be said 100% to implement the implementation standards of Corporate Social Responsibility in terms of implementation theory of Corporate Social Responsibility according to World Bank standard with the basis of responsibility based on single bottom line theory. This is because RSUD. Moh. Anwar Sumenep District has not fully done some of the categories of World Bank standards or the absence of Sectors dedicated to Corporate Social Responsibility.

RSUD Moh. Anwar Sumenep District as a public company, in addition to having the duty and responsibility of the business to provide health services for the community, also has corporate social responsibility or Corporate Social Responsibility to the general public to help empower the

community in various fields, such as economic, social, education, Environment, religion, and others.

In Pyramid theory about Corporate Social Responsibility can be seen based on four level which is one unity. If according to the theory of Pyramid RSUD. Moh. Anwar Sumenep District can be said to have done Corporate Social Responsibility activities well because all responsibilities of the Hospital in general have been met:

a. Philanthropic Responsibility

The hospital has class C, and is the main referral hospital for public and private health service facilities in Sumenep District, both in the mainland and in the archipelago of Sumenep District.

b. Legal Responsibility

RSUD Moh. Anwar Sumenep District is already legal entity and the only Sumenep District Government Owned Hospital

c. Ethical Responsibility

Ethical responsibility conducted by RSUD Moh. Anwar Sumenep District has done quite well. In terms of service and also the relationship with the community in this case the implementation of Corporate Social Responsibility Hospital is said to have fulfilled the pyramid theory about the standard implementation of Corporate Social Responsibility.

d. Economic Responsibility

In this economic responsibility RSUD Moh. Anwar Sumenep District has clearly been qualified. Because in this economic responsibility Hospital in Sumenep not only do the service to the community but also profit to finance its operational activities.

In connection with the demands and needs of Corporate Social Responsibility which is one of the obligations that must be implemented by organizations or work units to grow sustainable.

Keep in mind the development of a country is not only the responsibility of government and industry alone, but every human being plays a role to realize social welfare and management of the quality of life of the community. Organizations or work units play a role to promote healthy economic growth by considering also environmental factors. Now the organization or work unit is no longer just paying attention to the financial records of the organization or single bottom line, but has covered the financial, social, and environmental aspects of the so-called (Triple bottom line) synergy of these three elements is the key to the concept of sustainable development .

We have mentioned earlier that the concept of social responsibility has been known since the early 1970, which is generally interpreted as a collection of policies and practices related to stakeholders, values, legal compliance, public awards, the environment, and the world commitment of the organization or work unit to Contribute to sustainable development Corporate Social Responsibility is not only a creative activity of the company and not limited to the fulfillment of the rule of law alone. Many organizations or work units do not want to run Corporate Social Responsibility programs because they see it as a Cost Center only.

Corporate Social Responsibility does not yield financial results in the short term. However, Corporate Social Responsibility will provide both direct and indirect results on the organization's finances or work units in the future. Investors also want their investments and public confidence in the organization or work unit has a good image in the eyes of the general public. Thus, if the organization or work unit in this case RSUD Moh. Anwar of Sumenep District conducting Corporate Social Responsibility programs is expected to be a sustainable development, so that the hospital will run well. Therefore, the Hospital's Corporate Social Responsibility program must be implemented periodically. In the course of Corporate Social Responsibility RSUD Moh. Anwar Sumenep District many problems that they faced, like Corporate Social Responsibility Program has not been well socialized in the community, the absence of clear rules in the implementation of Corporate Social Responsibility in the Hospital, the absence of Sectors that specifically handle the CSR (Corporate Social Responsibility).

When analyzed the above problems that are not socialized with the good Corporate Social Responsibility program conducted by Sumenep Hospital in the community. This causes the Corporate Social Responsibility program has not rolled as it should, given that the general public does not understand what is the Corporate Social Responsibility program. What can he do? How to collaborate with organizational procedures or work units. To answer the questions of the general public, it is necessary to explain the success of Corporate Social Responsibility program in print media, or electronic media and give examples of success of Corporate Social Responsibility program that has been implemented.

Corporate Social Responsibility organizations or work units generate their own interpretation, this can be seen from each organization or work unit that has Corporate Social Responsibility program. Please note the most important program of Corporate Social Responsibility is the rule that requires the program must be sustainable. Conducting a sustainable Corporate Social Responsibility program will have a positive impact and greater benefits both to the company it self in the form of corporate image and related stakeholders.

4.1.2 Role of Internal Accountants In Implementation of Corporate Social Responsibility RSUD Moh. Anwar Sumenep District

Corporate Social Responsibility is a matter of life and death of the company. As in countries where the level of awareness of the strategic significance of environmental conservation is very high, where environmental regulations are enforced and very tight, so many industries are threatened with bankruptcy due to demands for compensation from various parties such as government, community, suppliers, customers and even employees . Therefore, the company is required to care for the social environment and carry out corporate social responsibility every period.

The need for the development of Corporate Social Responsibility is still relevant to create a condition of social stability of the social environment of a business entity, so it takes the awareness and sensitivity of a business entity to the problems or social activities that contribute to the creation of corporate social responsibility. Thus social disclosure in the company's annual report should not be voluntary disclosure but may be Mandatory Disclosure. This is where the role of the organization and the profession of accountants are required to respond to the rapid development of the business environment in Indonesia.

In an interview with the internal accountants RSUD Moh. Anwar Sumenep District.

“We are in charge of performing an assessment function for the company, to examine and evaluate the activities of a company whether social or non-social by emphasizing the purpose of assisting management to carry out its duties properly and for that responsibility to be carried out effectively and to present analyzes, assessments -evaluations, suggestions, guidance, and information relating to activities that have been reviewed, studied, and assessed”.

This is revealed and explained in detail by Key informants (Internal Accountants) in RSUD Sumenep District on December 20, 2016. After being confirmed on December 23, 2016 with the finance and public relations department of the internal accountant suggested and assessed the Corporate Social Responsibility activities undertaken by the Company how the activities should be continuously carried out so as to have a positive impact and greater benefits both To the company itself that is in the form of corporate image and related stakeholders and to the surrounding community.

Public expectations of accountants evolved from only the information needs of the company's financial aspects, widening in the social environment. Internal accountants are expected not only to show the level of corporate health and predictions in the future. But also should be able to provide an overview of awareness of the social environment with corporate social responsibility that is poured in social activities.

This indicates that internal auditing is an internal auditor, must be dynamic and have an orientation or view now and the future. Because he is an independent appraiser, the internal auditor must be completely free, both in his attitude and judgments. Besides that he should be able and responsive to the measures (Measures) to be used in his judgment. The success and efficiency level of an activity should be based on a comparison of the measures and achievements. The measure used not only consists of budget, cost standards, and quality standards, but on the basis of free considerations, other usable measures may be used. Internal auditor assigned to conduct the assessment functions for the company, to inspect and evaluate the activities of the company with an emphasis on the goal of helping the management to do their job properly in addition to the accountant intern has the responsibility to report all the findings obtained in carrying out their duties to the director as leader Company or Hospital.

Internal Accountants As parties who play a role in the provision of information must participate in the process of management decision-making. Because the internal auditor is a party that intersect with social accountability activities of the company (Corporate Social Responsibility) to better understand the strategic value of social activities and is supported by its duty to support management decisions. Internal accountants can introduce and formalize to senior management the importance of incorporating and analyzing social aspects. Or the activities of Corporate Social Responsibility.

Internal auditing activities aim to assist all levels of management in order that these responsibilities can be effectively implemented. Internal auditing presents analyzes, assessments, suggestions, guidance, and information relating to Corporate Social Responsibility activities that have been reviewed, studied, and assessed. So the internal accountant has a conclusion that must be reported to the director to be a material consideration in determining the policy of further social activities.

The role of internal accountants in the implementation of social activities is needed for corporate social responsibility RSUD Moh. Anwar Sumenep District. Because the involvement of internal accountants is very big influence on the process of decision-making let alone about matters relating to social problems or Corporate Social Responsibility.

5. RESEARCH CONCLUSION, LIMITATION, AND RECOMMENDATION

5.1. Conclusion

Based on the discussion and description of the Role of Accountants in the Implementation of Corporate Social Responsibility in RSUD Moh. Anwar Sumenep District. Which has been presented in the previous chapters can be deduced as follows:

- a. Internal Auditor is an Internal Accountant who is in charge of performing systematic and objective analysis and assessment on the operation and control of company's activities. Internal audits conducted by internal auditors are an independent appraisal function. The role of the internal accountant in the implementation of Corporate Social Responsibility in RSUD Moh. Anwar Sumenep District is needed to encourage companies to carry out social responsibility where the corporate social responsibility will be able to create a condition of social stability of the social environment of a business entity.
- b. Corporate social responsibility at RSUD Moh. Anwar Sumenep District does not have a clear standard, so the implementation of social responsibility Hospital only depends on the willingness of the organization, and is not an obligation to disclose in hospital financial statements. Nevertheless the RSUD Moh. Anwar Sumenep District already has social awareness to the surrounding social environment. This can be seen from the activities carried out by the Hospital such as destruction of waste, social service, education and health of employees and donations for social activities of the community. This social aspect is presented in conjunction with the Hospital's annual report.

5.2. Limitation

Quality research is heavily dependent on the individual skills of the researcher and more easily get personal biases and idiosyncrasies. Also, this research only focuses on specific district hospital in explaining the role of internal accountant toward corporate social responsibility, therefore the result of this research can't be generalized.

5.3. Recommendation

As one of the topics that require more attention from accounting experts as well as from other practitioners. Following suggestions:

- a. Should the business world or business people both profit oriented and non profit oriented is more proactive in order to maintain harmony of relationships between companies and the surrounding environment, so that long-term impact, especially for the survival of the company is guaranteed.
- b. Corporate Social Responsibility Activities RSUD Moh. Anwar Sumenep District should continue to be cultivated in a maximum and sustainable so as to provide a positive impact and greater benefits both to the company itself in the form of corporate image and stakeholders related and to the surrounding community.
- c. There needs to be a pressure and stimulus from the government, whether in the form of programs, policies, regulations or awards or awards of the social environment, so that the business world will increase awareness and awareness of the social environment.
- d. Requires special field or section to handle all Corporate Social Responsibility activities in RSUD Moh. Anwar Sumenep District, so the activities can be focused.

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