

# RECOGNITION, MEASUREMENT, PRESENTATION AND DISCLOSURE OF CORPORATE SOCIAL RESPONSIBILITY (CSR) COSTS PT. KAWASAN INDUSTRI MAKASSAR (PERSERO)

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## ABSTRACT

The study aims to determine and analyze the application of corporate social responsibility accounting at *PT Kawasan Industri Makassar* (Persero). This research is qualitative with a descriptive analysis approach. The results of the study indicate accounting practices (recognition, measurement, presentation, and disclosure) of the costs of corporate social responsibility by *PT Kawasan Industri Makassar* (Persero) are under the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK). *PT Kawasan Industri Makassar* (Persero) already has a specific financial report that refers to SAK ETAP, which is oriented to the non-profit sector by establishing a Small Business and Cooperative Development Unit, which is now called the Partnership and Community Development Program Unit (*PKBL*) which has been edited by Public accounting firm. There are no normative rules related to the cost accounting for CSR and the importance of environmental and social factors, so the findings of this study have practical implications for other business actors who should have their own business units that focus on social and environmental aspects.

## INTRODUCTION

Human life and environmental problems can never be separated. Since the earth was created until the end of time, the environment has become a place for human growth and development and the changes and movements they do in each timeline. Environmental issues and problems have been transformed into exciting findings, discussions, or studies to be discussed on a small scale and globally (Selaniar, Fajriani, & Setyobudi, 2014). The environment will be an issue for people, once humans feels a problem with the environment (Ithof, 2018). Moreover, climate change and environmental quality also compel citizens to consider their own health and safety (Papp, 2022).

Environmental and social get the spotlight and attention because the impact is so significant on human life. For example, plastic debris, approximately 5700 million metric tonnes of plastic items were thrown or burned between the 1950s and the present (Isobe & Iwasaki, 2022). We have met many discussions about the environment in various forms initiated by various groups ranging from academics, environmentalists, government, and so on. The more diverse human activities every day, small or large, will impact the environment. This is because humans make the environment one of the fulcrum points for fulfilling their needs, which consequently causes the environment to be affected by these activities (Ningsih & Rachmawati, 2017).

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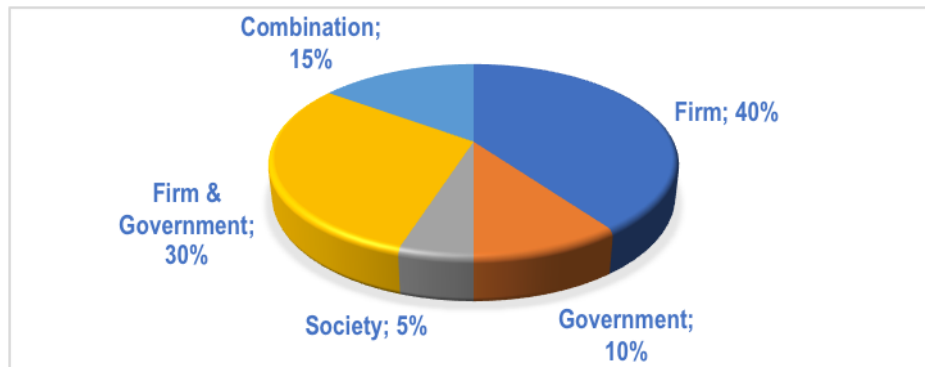
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**Figure 1. Environmental destroyer/polluter**

Source: Walhi, 2013

Based on figure 1, the highest environmental destroying aspects are corporations, especially those investing in mining and plantation. The second part is the government, the third is a combination of corporations and government, and finally, the community (Walhi, 2013). The company's activities have various impacts, ranging from social, economic and ecological impacts. Social impacts are consequences related to the company's community, such as community mobilization, community daily activities and so on. The economic impact is related to the level of the economic welfare of the people who are in the company's environment. The company influences the community's economy in this case. Another impact that is no less important to be discussed is the ecological impact. The term ecology is often juxtaposed with the environment. When talking about ecological impacts, we are talking about environmental impacts. When referring to the triple bottom line concept, one aspect that becomes the main component is the planet (environment) (Apriliani & Abdullah, 2018).

There are four reasons environmental issues are considered increasingly important today, namely the first, related to the company's size. The larger the company, the higher the accountability regarding operations, products and services (Soraya & Mahmud, 2016). Second, environmental activists and NGOs have multiplied worldwide, including in Indonesia. Third, the reputation and image of the company. Companies today recognize that reputation, brand, and corporate image are strategic issues of high value and must be protected. Fourth, the development of communication technology is swift. Environmental and social issues that have a negative impact will spread and be easily accessed using information technology (Panggabean & Deviarti, 2012). The magnitude of the impact caused by environmental pollution makes people want the impact to be

controlled so that the impact does not endanger the community. Karina and Yuyetta (2013) mention the science of accounting developed from here, which presented the company's financial information to stakeholders to obtain and provide information regarding the recognition, measurement, presentation, and disclosure of the company's responsibility to the environment.

Environmental accounting is still not explicitly regulated in accounting standards in Indonesia (Wulandari, 2021). However, IAI implicitly explains that the annual report must accommodate the interests of decision-makers. This is explained in PSAK No. 1 of 2021, which was ratified by the Financial Accounting Standards Board of the Indonesian Institute of Accountants (DSAK IAI), paragraph fourteen (14), which states: "Some entities also present, from financial statements, reports on the environment and company reports. added value (value added statement), especially for industries where environmental factors are significant and when employees are considered a group of users of financial statements who play an important role. Reports presented outside the financial statements are outside the scope of SAK." (DSAK IAI, 2021).

In this study, the author refers to the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK), with the object *PT Kawasan Industri Makassar (Persero)*. This company is a company that rents and sells land and buildings, container depots, heavy equipment rental, wastewater treatment and development of supporting facilities. Furthermore, PT Kawasan Industri Makassar (Persero) commits to participate in implementing and supporting government policies and programs in the economic and development fields in general, in particular, providing infrastructure, carrying out development and management, exploitation and development as well as carrying out activities in the industrial estate

business sector and services by applying the principles of the company, good corporate governance, balanced scorecard/performance-based, to ensure the company is going concerned. *PT Kawasan Industri Makassar (Persero)* understands that long-term business sustainability will not be achieved only by fulfilling operational targets and financial performance. Business success will be realized if the Company can maintain a balance between achieving economic performance, social performance and environmental performance. Therefore, the company prepares various programs based on the needs of stakeholders on an ongoing basis.

*PT Kawasan Industri Makassar (Persero)* must consider the impact on business performance and the consequences for the environment and society. Therefore, the company must constantly make a real contribution to the environment and society through social responsibility programs that have been implemented. Social and environmental accounting treatment must be carried out correctly and appropriately. The process of identifying, measuring, appraising, presenting, and disclosing environmental costs is an exciting accounting problem to study because until now, there has not been a definite formula for the method of recognizing, measuring, presenting, and disclosing environmental costs to companies. Therefore, the formulation of the problem in this research is how appropriate the recognition, measurement, presentation, and disclosure of environmental costs is carried out by *PT Kawasan Industri Makassar (Persero)* with the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK).

## METHOD

### A. Research design

This research begins by identifying the object of research and collecting primary and secondary data. The data that has been obtained is tested for validity using the source triangulation method. After testing the validity of the data, the data is analyzed to obtain results and conclude the suitability of the practice carried out by the object of research with the applicable theory.

### B. Types of research

This research is qualitative research with a descriptive method. According to (Creswell, 2017), it is a research and understanding process based on a methodology that investigates social phenomena and human problems. Technically, it is a research procedure

that seeks to scientifically reveal the uniqueness of individuals, groups, communities, and organizations in daily life and specific settings (Miles & Huberman, 1992). (Bodgan & Taylor, 1992) also argue qualitative research can produce in-depth descriptions of observed speech, writing, and behaviour.

### C. Research sites

The research object is *PT Kawasan Industri Makassar (Persero)*, located on St. Perintis Kemerdekaan KM.15, Daya, Biringkanaya District, Makassar, South Sulawesi, Indonesia. The author chose this object since *PT Kawasan Industri Makassar (Persero)* is a company that produces waste in its production process. As a result, this study aims to find out what activities and programs have been carried out, then analyze the costs of environmental impacts starting from the recognition, measurement, presentation, and disclosure in financial statements.

### D. Data Types and Sources

The types of data used in this research are primary and secondary data. The primary data was obtained by conducting interviews regarding accounting treatment related to corporate social responsibility. At the same time, the secondary data used in this research is the profile documentation of *PT Kawasan Industri Makassar (Persero)*, financial statement data consisting of balance sheets, activity reports, reports on changes in net assets and notes to company financial statements.

### E. Data Validity Test

This study uses the triangulation method to test the validity of the data used. The type of triangulation used is source triangulation. Source triangulation is used to test the credibility of the data by checking the data obtained from several sources (Sugiyono, 2019). In this study, researchers conducted interviews; from these sources, researchers got the same answer regarding corporate social responsibility accounting at *PT Kawasan Industri Makassar (Persero)*.

### F. Data analysis method

The data analysis method used in this research is descriptive analysis method (Creswell & Creswell, 2017). The researcher explains the findings derived from the data collected through interviews and documentation on the object of research which will then be compared with the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK). In this study, the applied method is based on

(Miles & Huberman, 1992) in analyzing the data. The procedure for analyzing the data includes three steps that need to be done in analyzing the data: Data reduction; Data Presentation, Withdrawal of Conclusions or Verification.

## RESULTS AND DISCUSSION

### A. A general description of the company

*PT Kawasan Industri Makassar (Persero)*, commonly abbreviated as KIMA, is an Indonesian state-owned enterprise engaged in managing industrial estates. By 2020, the Government of Indonesia will hold 60% of the company's shares, while the Provincial Government of South Sulawesi and Makassar Government will hold 30% and 10% of the company's shares, respectively. As a state-owned company, *PT Kawasan Industri Makassar (Persero)* has two responsibilities. The first is to make a profit to increase state income through dividend payments, while the second is to carry out social and environmental responsibilities.

In the context of caring for the environment, *PT Kawasan Industri Makassar (Persero)* formed the Small Business and Cooperative Development Unit ("PUKK"). Based on the Decree of the Minister of Finance Number: 316/KMK/016/1994 dated 27 June 1994, it is stated that the Development of Small Businesses and Cooperatives is handled by a particular unit under the supervision of a Director. Handling of Small Business Development and Cooperatives within PT Kawasan Industri Makassar (Persero) is carried out by the Personnel and Small Business Development Section by the Decree of the Board of Directors No:12, SK/KIMA VIII/1997 dated August 17, 1997, concerning the Organizational Structure of PT Kawasan Industri Makassar (Persero) ) and with a memo from the Board of Directors dated October 6, 1999, the Handling of Small Business and Cooperative Development was transferred to the Finance Section of PT Kawasan Industri Makassar (Persero). The Small Business and Cooperative Development Unit ("PUKK"), which is now known as the Partnership and Community Development Program Unit ("PKBL"), has repeatedly undergone structural changes, most recently based on the Decree of the Board of Directors Number: KIMA.085/SK-Plt.DU/III /2020 dated March 9, 2020, transferred to the Corporate Secretary section, managed by PKBL/CSR & GCG/KPKU Staff.

The implementation of PKBL is regulated based on:

- 1) Regulation of the Minister of State for State-Owned Enterprises of the Republic of Indonesia No. Per-02/MBU/04/2020 dated April 7, 2020, regarding the third amendment to the Regulation of the Minister of State-Owned Enterprises No. Per-02/MBU/7/2017 dated 5 July 2017 and No. Per-03/MBU/12/2016 dated 16 December 2016, instead of the Decree of the Minister of State-Owned Enterprises Number PER09/MBU/07/2015 concerning Partnership Programs State State-Owned Enterprises.
- 2) Regulation of the Minister of State for State-Owned Enterprises (BUMN) No. Per-08/MBU/2013 dated September 10, 2013, regarding the fourth amendment to the Regulation of the Minister of SOEs Number PER05/MBU/2007 dated April 27, 2007, concerning the SOE Partnership Program with Small Businesses and the Community Development Program as a replacement for the Decree of the Minister of State-Owned Enterprises Number KEP-236/MBU/2003 dated June 17, 2003, instead of the Decree of the Minister of Finance of the Republic of Indonesia Number: 316/KMK.016/1994 dated June 27, 1994, concerning the Partnership Program of State-Owned Enterprises with Small Businesses and the Community Development Program through funds from distribution SOE profits.
- 3) Circular of the Minister of State-Owned Enterprises No. SE-01/MBU.S/2009 dated March 31, 2009, regarding the Assisted Areas and BUMN Coordinator for PKBL in 2009.
- 4) Decree of the Minister of State-Owned Enterprises No. Kep-1 OO/MBU/2002 dated June 4, 2002, concerning Assessment of the Health Level of State-Owned Enterprises.
- 5) Circular Letter of the Minister of State-Owned Enterprises Number: SE-02/MBU/Wk/2012 dated February 23, 2012, concerning Stipulation of Guidelines for Accounting for Partnership and Community Development Programs revised in 2012 as a substitute for Accounting Guidelines for Partnership and Community Development Programs of BUMN based on the Circular Letter of the Minister of State for BUMN Number: SE-04/MBU.S/2007 dated July 17, 2007.
- 6) Circular Letter of the Minister of State-Owned Enterprises Number: 21/MBU/2008 dated December 24, 2008, regarding the Implementation of the Partnership and Community Development Program and social

responsibility within the State-Owned Enterprises.

- 7) Circular Letter of the Minister of State-Owned Enterprises Number: 07/MBU/2008 dated May 8, 2008, concerning the Implementation and Stipulation of Article 74 of Law no. 40 of 2007 concerning Limited Liability Companies.

## **B. Recognition**

Recognition is the process of determining whether a transaction is recorded or not in the recording system, which will affect the company's financial statements. A transaction is recognized if it can be measured reliably. All corporate liability costs incurred by PT Kawasan Industri Makassar (Persero) can be measured reliably to recognise all costs. PT Kawasan Industri Makassar (Persero) recognizes every transaction using the cash basis method, which is recognized when the asset is consumed. Thus, company recognizes revenue when money enters the company's treasury and recognizes costs when there is a transaction that causes money to be released from the company's cash.

Based on the search results, the costs of corporate responsibility carried out by PT Kawasan Industri Makassar (Persero) charged to the Environmental Development Distribution account will appear in the activity report.

## **C. Measurement**

Measurement determines the amount of money to recognize and include each element of the financial statements in the financial position and activity statements. PT Kawasan Industri Makassar (Persero) measures the costs of the company's corporate responsibility using monetary units based on the costs incurred by the company and refers to the realization of the previous period's budget.

## **D. Presentation**

Presentations related to the output of a transaction in *PT Kawasan Industri Makassar (Persero)* include the costs of social responsibility in the distribution account and expenses in the activity reports of PT Kawasan Industri Makassar (Persero). Thus, in the company's activity report, costs related to the partnership and community development program (PKBL) are presented in one account. However, in the report on costs issued by the company, there are details of accounts related to distribution and expense accounts. Moreover, all the costs in the cost reports and activity reports are presented according to the amount spent (cash basis).

## **E. Disclosure**

Disclosure at *PT Kawasan Industri Makassar (Persero)* has included accounting policies recognising social responsibility costs, which are based on a cash basis. In each cost category, items have been disclosed according to their respective headings in a separate report by forming a unit oriented to the public sector. In the company's report, there are categories for disclosure costs, namely the distribution costs of community development and operational costs.

## **F. Recognition of the Cost of Corporate Social Responsibility of *PT Kawasan Industri Makassar (Persero)***

Recognition relates to whether or not an event (transaction) that occurs within the company is recorded (Kusumawati, 2015). Based on the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK) paragraph 82, recognition is defined as follows: "recognition is the process of forming an item that meets the definition of elements and the recognition criteria set forth in paragraph 83 in the balance sheet or profit or loss." Recognition is done by stating the item in words or the amount of money included in the balance sheet or income statement (KDPPLK, 2014 paragraph 82). Based on paragraph 83 of KDPPLK (2014), items that meet the definition of an element must be recognized if:

- 1) The economic benefits associated with the item may flow to or from the company.
- 2) The item has a value or cost that can be measured reliably.

Items related to the cost of corporate social responsibility have a value that is measured using historical values expressed in rupiah.

The recognition process applied by the company is when there is a cash disbursement activity from the Partnership and Community Development Program Unit (PKBL) which was formed by PT Kawasan Industri Makassar (Persero) and is recognized as a cost account, namely the environmental development distribution account which in the future will provide economic benefits for the community. Company in the future.

## **G. Measurement of Corporate Social Responsibility Costs *PT Kawasan Industri Makassar (Persero)***

The Partnership and Community Development Program Unit ("PKBL"), established by *PT Kawasan Industri Makassar (Persero)*, measures the number of social responsibility

costs using a monetary value of the costs that have been incurred. Generally, four measurement bases can be used according to the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK, 2014), namely historical cost, current cost, realizable/settlement value, and the present value. Thus, the measurement basis used by the company is to use the realizable/settlement value, which can be said to be by what is stipulated in the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK).

**H. Presentation of the Cost of Corporate Social Responsibility of PT Kawasan Industri Makassar (Persero)**

The Partnership and Community Development Program Unit ("PKBL"), established

by PT Kawasan Industri Makassar (Persero), presents the costs of social responsibility in distribution costs and expenses. Distribution and expense accounts consist of 2 accounts, namely the environmental development distribution account and the operational expense account, presented in the activity report. As the unit formed is a public sector entity, under PSAK 45 and ISAK 35, it is not a statement of Profit and Loss and Other Comprehensive Income but uses an activity report. So, we can know that the company has identified, recognized, measured, presented the costs of social responsibility as an integral part of the financial statements of PT Kawasan Industri Makassar (Persero) itself. This is by the Indonesian Institute of Accountants (DSAK IAI) statement, paragraph fourteen (14).

**Table 1**  
**Activity Report of the Partnership and Community Development Program Unit ("PKBL")**

Description	Year 2020 (Rp)	Year 2019 (Rp)
Revenue	563.795.974	537.882.054
Distribution and Load		
- Community Development Distribution	(529.375.205)	(486.402.501)
- Operating Expenses	(203.871.760)	(97.262.169)
<b>Unrestricted Net Assets Decreasing</b>	<b>(169.451.891)</b>	<b>(45.782.616)</b>
Net Assets at the Period's Beginning	1.146.768.350	1.190.061.276
Adjustment	-	2.489.000
<b>Net Assets at the Period's Closing</b>	<b>977.316.459</b>	<b>1.146.768.350</b>

Source: Primary Data processed, 2021

**I. Disclosure of Corporate Social Responsibility Fees of PT Kawasan Industri Makassar (Persero)**

Disclosure is concerned with determining whether or not the company discloses the information. Based on the results of research that has been done, PT Kawasan Industri Makassar (Persero) already has a complete financial report. The report of the unit that the Partnership and Community Development Program Unit (PKBL) formed by PT Kawasan Industri Makassar (Persero) has previously been audited by the PKF Public Accountant Office and

has detailed costs related to the partnership and environmental development program (PKBL) in the notes to the financial statements, so that the costs associated with environmental activities have been appropriately identified, recognized, measured, presented, and disclosed in the report. This can be seen in the notes to the financial statements of the Partnership and Community Development Program Unit (PKBL) and the annual report of PT Kawasan Industri Makassar (Persero). The details of the company's responsibility costs are as follows:

**Table 2**  
**Disclosure of Corporate Social Responsibility Expenses**

No.	Description	Year 2020 (Rp)	Year 2019 (Rp)
1.	Natural disasters	214.677.224	43.156.050
2.	Education/ training	116.628.881	71.720.440
3.	Poverty alleviation	67.925.100	6.597.192
4.	Worship place	45.000.000	42.000.000



No.	Description	Year 2020 (Rp)	Year 2019 (Rp)
5.	Health improvement	43.394.000	79.422.000
6.	Nature conservation	1.750.000	7.447.273
7.	Public facilities	-	46.059.546
<b>Total</b>		<b>529.375.205</b>	<b>486.402.501</b>

Source: Primary Data processed, 2021

Under the Minutes of the Secular Meeting of Financial Statements and the Implementation of PKBL for the 2019 Financial Year of PT Kawasan Industri Makassar (Persero) No. RIS-50/D7.MBU.3/04/2020, April 2, 2020, so that the distribution of the Community Development Program (BL) charged to PT Kawasan Industri Makassar (Persero) is recorded as a BL distribution expense in PT KIMA's financial statements. However, the distribution Community Development is requested to continue to be reported on the PKBL Portal.

## CONCLUSION

Based on the analysis, it can be concluded regarding the costs of social responsibility, *PT Kawasan Industri Makassar (Persero)* has formed a Partnership and Community Development Program Unit (PKBL), which is oriented to the public sector concerning PSAK 45 and ISAK 35.

Recognition of the Partnership and Community Development Program Unit (PKBL) is carried out using a cash basis. It is recognized as a cost account, namely the environmental development distribution account, which will provide economic benefits for the company in the future.

The measurement of the social responsibility costs of the Partnership and Community Development Program Unit (PKBL) is recorded at the realizable/settlement value, which can be said to be under what is stipulated in the Basic Framework for the Preparation and Presentation of Financial Statements (KDPPLK).

The presentation of the Partnership and Community Development Program Unit (PKBL) is contained in the distribution post and expenses, namely the environmental development distribution account presented in the activity report.

The report has appropriately disclosed the disclosure of the Partnership and Community Development Program Unit (PKBL). This can be seen in the notes on the financial statements of the Partnership and Community Development Program Unit (PKBL) as well as the annual report of *PT Kawasan Industri Makassar (Persero)*, which consists of costs for natural disasters, education/training, poverty alleviation, places of

worship, health improvement, nature conservation and public facilities.

There are no normative rules related to the cost accounting for CSR and the importance of environmental and social factors, so the findings of this study have practical implications for other business actors who should have their own business units that focus on social and environmental aspects. The limitation of this research is that it is only limited to qualitative descriptive analysis and it is hoped that further research will deepen it further with a case study model

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