

CORPORATE SOCIAL RESPONSIBILITY (CSR) IN PT BUKAKA TEKNIK UTAMA TBK AND PT ADHI KARYA TBK

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Abstract: *This research was conducted to analyse the comparison of Corporate Social Responsibility (CSR) application at PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk. The Corporate Social Responsibility (CSR) is carried out policies of a company as a form of concern and their responsibilities for environment and society. The research was carried out using the data collecting methods on PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk in 2013-2015. The results of the research that we've done for the past 2 years is the responsibility of Corporate Social Responsibility (CSR) from PT Bukaka Teknik Utama Tbk is good, their concerns on health, social and civic development aspects. Whereas the responsibility of the Corporate Social Responsibility (CSR) from PT Adhi Karya Tbk is very good, due to their concerns with all aspects which supports Corporate Social Responsibility (CSR) programs, and their new innovation of Corporate Social Responsibility (CSR) programs which is excellent in each year.*

Keywords: *Corporate Social Responsibility, comparison, PT Bukaka Teknik Utama Tbk, PT Adhi Karya Tbk.*

Abstrak: Penelitian ini dilakukan untuk menganalisis perbandingan penerapan *Corporate Social Responsibility (CSR)* pada PT Bukaka Teknik Utama Tbk dengan PT Adhi Karya Tbk. *Corporate Social Responsibility (CSR)* merupakan kebijakan-kebijakan yang dilakukan suatu perusahaan sebagai bentuk kepedulian dan tanggungjawab mereka terhadap lingkungan dan masyarakat sekitar. Penelitian ini dilakukan dengan menggunakan metode pengumpulan data pada PT Bukaka Teknik Utama Tbk dengan PT Adhi Karya Tbk pada tahun 2013-2015. Hasil dari penelitian yang kami lakukan selama 2 tahun adalah tanggungjawab *Corporate Social Responsibility (CSR)* yang dilakukan oleh PT Bukaka Teknik Utama Tbk baik, memenuhi aspek kesehatan, pengembangan social dan kemasyarakatan. Sedangkan tanggungjawab *Corporate Social Responsibility (CSR)* yang dilakukan PT Adhi Karya Tbk sangat bagus, dikarenakan telah memenuhi seluruh aspek yang mendukung *Corporate Social Responsibility (CSR)*, dan mereka selalu memikirkan inovasi program *Corporate Social Responsibility (CSR)* yang sangat baik di setiap tahunnya.

Kata Kunci : *Corporate Social Responsibility, perbandingan, PT Bukaka Teknik Utama Tbk, PT Adhi Karya Tbk.*

A. Introduction

The background of this study is to analyze the comparative implementation of *Corporate Social Responsibility (CSR)* at PT Bukaka Teknik Utama Tbk with PT Adhi Karya Tbk using the data collection method. *Corporate Social Responsibility (CSR)* could be defined an action or concept by companies (according to the ability of the company) as a form of their responsibility towards the social/environment where the company is located. Moral and ethical principles the company could be seen in the presence of a harmonious relationship between the company and surrounding communities, namely, to achieve the best results, while minimizing losses to other community groups. This is to create

a balance and distribution of socio-economic welfare in society so that social envy is no longer a potential source of conflict. *Corporate Social Responsibility* (CSR) may include environmental management, labor practices, health and safety; responsibility for the products and social and community development.

B. Theory

According to Suryaningsum (2015), Corporate Social Responsibility (CSR) is a mechanism for an organization to voluntarily integrate social and environmental concerns into its operations and its interaction with stockholders, which exceeds the responsibilities of organizations in the field of law. CSR is an important element in the business continuity framework of an industry that includes the economic, environmental and social culture. The definition is widely written by a worldwide organization World Business Council for Sustainable Development (WBCD) stated that Corporate Social Responsibility (CSR) is a continuing commitment by business to act ethically and contribute to economic development of the community setempan or society at large, along with improvement of living standards of workers and the entire family. As one example of a Corporate Social Responsibility (CSR) by Suryaningsum (2016), the government of Bojonegoro efforts to improve the quality of human resources, so the societies will be more independent, to explore and exploit their potential and environmental potential, to achieve a good chance in the economy, politics and society. Inability to explore and exploit the potential of causing villagers left behind and trapped in poverty, more is more, there is no ability to build the capacity and quality of youth. Source of unqualified human impacts of multi-dimensional poverty, it means that they voicelessness (because they have a low education level), power (because they are not only low educational levels but also low skills), so they were not able to seize opportunities in the economic field, political and social in their lives. Accordance with Suryaningsum et al (2015) (2015a) (2015b) (2015c), in collaboration with company employees and families, including the local community is very important to improve the quality of their lives and to make the eradication of poverty. In connection with the statement, we could conclude that the CSR is an action or social action on the environment which is marked by a commitment to the business and to increase the growth of economic development and quality of life.

Corporate Social Responsibility (CSR) is defined as a social contribution or is evaluated in terms of ethical performance from a corporation. Recent studies treat the concept as an interaction between business and society. For example, the Enron Corporation, which was associated with a large-scale accounting scandal, was thought to have faithfully fulfilled its social responsibility because of its contribution to many different social causes – until its accounting fraud was detected. After the Enron accounting scandal, the concept of CSR began to change. Not only a corporate social contribution, but also its corporate sustainability, management practices, and governance came to be considered as part of CSR. Reflecting this additional awareness, various international organizations have provided definitions, standards, and regulations regarding CSR. In particular, the International Organization for Standardization (ISO, 2010) officially published international guidelines for social responsibility, the ISO 26000. From an accounting perspective, the International Federation of Accountants (IFAC 2006a, 2006b) and the American Institute of Certified Public Accountants (AICPA 2010) define CSR in terms of sustainability, which results from accounting transparency. Further, the AICPA (1994) suggest that current financial statements may not reflect the real value of a company properly, and should therefore be supplemented by non-financial information such as the disclosure of CSR activity. The purpose of this study is to examine how the capital market participants perceive CSR from an accounting

point of view. Recently CSR has been regarded as a type of signal by which managers convey private information about the company (Choi, 2016).

Over time, the development of the business world has increased very rapidly. Various types of companies continues to grow with a variety of products, both goods and services offered to consumers. These conditions have an impact on a lot of things that are positive or negative. In terms of positive influence, business development provides economic improvement in the community and also creating jobs which will ultimately reduce the unemployment rate. It also led to the development in the field of information and technology, improvement of facilities infrastructure and also in other social fields. However, the increase in the business world that the sooner this also contributed to the negative ones, especially those related to the environment. The increasing number of companies with activities in it, of course, raises the damage the environment, especially in the vicinity of industries. Some of the negative impacts include air pollution generated from factory fumes, noise pollution, environmental pollution such as river caused sewage plant. These negative impacts directly or indirectly make a lot of companies dealing with the demands of stakeholders, including people living around the factory site. Associated with environmental problems arising as a result of the increase in the world of business, then the company should also have a social responsibility, known as *corporate social responsibility* (CSR) which is a form of corporate social responsibility to the environment and surrounding communities (Ika Sulistyawati et al, 2016).

Corporate Social Responsibility could be termed as an idea that makes the company no longer faced with the responsibility that rests on a *single bottom line*, in example, the value of the company (*corporate value*) which is reflected in its financial condition (financial) only. But also corporate responsibility should be based on the *triple bottom lines*, which is associated with social and environmental issues. Implementation of *Corporate Social Responsibility* by the company could be realized by CSR reported in the company's annual report (Fahry Maulana, (2013) in Munsaidah et al (2016).

According Hosana RP et al (2016), based on the theory of CSR responded positively by stakeholders, due to the positive response of stakeholders to see that the company's risk for sanctions, boycotts and protests getting lower. Because of the low risk of the company and have a good reputation in the eyes of customers, the company has an opportunity to increase sales and improve profit company so that the company's stock price increases that benefit investors and corporate value increases. For those who have implemented CSR management in order to consistently implement CSR activities because research shows that CSR has a positive effect on firm value. CSR has an influence on the value of the company because CSR is seen as crucial to investor decision making. According Ling Lim (2010), stakeholder analysis is a critical step in software engineering. Omitting stakeholders is one of the most common mistakes in software development and the main cause for project failure. As stakeholders are the source of re-quirements [3], an incomplete list of stakeholders gives rise to missing requirements, which in turn leads to the wrong product being built and a failed project. As such, proper stakeholder analysis the process of identifying and priori-tising stakeholders based on their inuence in a project iscrucial to project success.

According to Imam et al (2016), as proof that Indonesia is concerned about the implementation of CSR in companies, Indonesia has organizations that contribute to CSR in Indonesia, including Indonesia Business Links (IBL), a non-profit organization that aims to contribute in order companies use CSR, but it also contained the National Center for Sustainability Reporting (NCSR), which consist of professional organizations and individuals

who are committed to implement sustainable development in Indonesia. Implementation of CSR in Indonesia itself is supported by a proactive government with the issuance of Law No. 40 Year 2007 regarding Limited Liability Company. Has been much research done Companies that implement CSR will get a good image in the eyes of the public, so that customers will choose to buy products from companies that implement CSR and will increase sales of the company (Chrisostomo, 2011). In addition, the companies which are implementing CSR could also streamline the costs in the long term, for example in terms of demands. So with high sales and low load will make companies are implementing CSR generate large profits and in the long term the company will earn recurring income in the future and persistent than companies that do not implement CSR.

By understanding Mukti (2015), the company should be obliged to unite social and environmental concerns in their business operations and in their interaction with *stakeholders* to contribute positively to the welfare of the community as a volunteer. Companies could contribute to economic development in parallel to improve the quality of life of workers and their families as well as local communities and society at large. This could be done through understanding the aspirations and needs of stakeholders and then communicate and interact with *stakeholders*.

Based on the understanding Hadi (2011; 5) in Bajra et al (2015), Corporate social responsibility has become a major liability companies, it has become the strategy to achieve the company's image. Although it has benefits for the welfare of construction, but in fact almost certainly negative impacts on the society. Some cases such as deforestation, pollution, radiation, and the emergence of deadly diseases from the chemicals industry is a series of negative excess exiernalities industrialization.

Corporate Social Responsibility outlines the company's commitment to contribute to the sustainable economic development with due regard to social responsibility and balance between attention to economic aspects with social and environmental. From the other side, the Corporate Social Responsibility (CSR) is a volunteer action based on moral boost company to help disadvantaged communities, especially those around the company. According to the dynamics views on Corporate Social Responsibility (CSR) in today's society, Corporate Social Responsibility (CSR) is often regarded as a form of washing his hands of an establishment that is not opposed by the local community who would experience direct impacts that may result (Oktama, 2016).

Corporate Social Responsibility (CSR) is a form responsibility of a company towards social community. Every company has a way to perform these responsibilities are different from other companies. PT Bukaka Teknik Utama Tbk realize the importance of maintaining business continuity in harmony with the surrounding environment. This realization gave birth to a commitment to carry out various activities which are a form of social responsibility Corporate Social Responsibility (CSR) of the Company to the community about the location of the Company. This commitment is also reinforced by the interest of the Company to comply with the provisions included in the UU No. 40/2007 regarding Limited Liability Company. As a responsible business entity, the Company continuously examines the potential impacts of its operations on the environment, social and economic activities. The Company is also taking into account developments in society that show the increasing widespread public attention and the global demand for the implementation of ethical business operations. Social responsibility programs conducted by the Company focused on the social aspect, namely the development of the education sector as well as the organization of activities aimed at improving welfare and public health.

Implementation of Corporate Social Responsibility (CSR) is an implementation of the concept of corporate governance good. Necessary Good Corporate Governance (GCG) in order to conduct business people have directives that could be referenced by organizing the entire stakeholder interests (stakeholders) that could be met proportionally, preventing significant errors in the corporate strategy and ensures errors that occur could be corrected immediately (Gracia, 2014).

The most important thing from the perspective of companies that carry out Corporate Social Responsibility (CSR) is an attempt to fulfill obligations (compliance). The obligation could be derived from implementing the rules of corporate social responsibility, either set by Law, government regulation, regulation, until the Local Rules, or the rules made by agreement between the companies and agencies that standardize the product. Compliance with the law is important, because the dimensions made rules intended to make the company not only focus on business profits alone, but is able to make a positive contribution to the development (Rahmatullah, 2012). On the other hand the public questioned whether the company is oriented businesses maximize economic advantages have a moral commitment to distribute the profits to build local communities, because over time people will not just require companies to provide goods and services that are needed, but also demand for socially responsible (Haryati, 2013).

Companies that have a high commitment in implementing (CSR) will gain an appreciation of the community so that the company's reputation increases. A good reputation will allow the company to run its business operations which in turn will improve its financial performance, which is then reflected through higher stock prices. With the financial performance the better it will increase investor confidence for their company's ability to provide appropriate return expectations of investors. So that their more disclosure on the social responsibility of the company will improve the reaction of the market and investor interest in investing in the company.

According Fragouli and Jumabayev (2015), *Corporate Social Responsibility (CSR)* for the most part tend to act as building systems, in which the controlling organization specializing in business settings do not affect the main *stakeholders*. Meanwhile, according to Gregory, Tharyan and Whittaker (2013) to the individual dimension of *Corporate Social Responsibility (CSR)*, in force generally considered positive and negative concerns appreciated, although the effect is not universal in all dimensions of *Corporate Social Responsibility (CSR)*. We show that the effect of this valuation is mainly driven by the performance of *Corporate Social Responsibility (CSR)* related to long-term growth prospects are better, with an additional small contribution made by a lower cost of equity capital.

According to the Prince of Wales International Business Forum, there are five (5) pillars of CSR activities is as follows :

- a. Building human capital is related to the company's internal human resources to create a reliable, while externally the company is required to empower the community.
- b. Strengthening economies are companies required to not become rich himself while poor communities in their environment. Companies should empower the surrounding economy.
- c. Assessing social chesion is an attempt to maintain harmony with the surrounding communities in order to avoid conflict.
- d. Encouraging good governance is a company in running the business, should refer to the Good Corporate Governance (GCG).

- e. Protecting the environment is a company must strive to preserve the environment.

Society needs information regarding the extent to which the company has been carrying out social activities so that the right people to live safely and peacefully, employee benefits, and consuming food security could be met. Social responsibility disclosure in the annual report has been regulated in UU No. 40 of 2007 on the Company Limited. In Article 66 it is stated that the annual report should contain one of which is the implementation of social responsibility report and the environment.

For investors in the capital market, the disclosure of Corporate Social Responsibility (CSR) in the report *Corporate Social Responsibility* (CSR) is used as a material consideration when going to investment activities. The report is useful for identifying companies that have a high commitment to *Corporate Social Responsibility* (CSR).

C. Research Methods

The study was conducted by looking at the data of Corporate Social Responsibility (CSR) conducted by PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk in 2013-2015. According to Yasin and others (2016), a data source is divided into two objects which are primary data and secondary data. Primary data is data where obtained directly from the source as an object of research whereas, the secondary data is a data which obtained indirectly from data that has been retrieved previously. In this research, researchers using secondary data, which is the data sourced directly from data that has been retrieved previously. Secondary data which the researcher used is sourced from the Annual Report of PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk in the year between 2013 and 2015.

D. Results and Discussion

Based on the Fundamental Fiscal of the Corporation, PT Bukaka Teknik Utama Tbk engaged in the manufacturing and providing of special equipment and other businesses that are included in the construction industry. Main business activities run by Bukaka, among others: the Steel Tower (electricity voltage transmission development to communications tower), Steel Bridge (the bridge frame manufacturers), Power Generation (electricity generation), Boarding Bridge (the production of bridges), Plant systems, Road Construction Equipment (producing a variety of equipment, such as road Asphalt Mixing Plant, Asphalt Patch mixers, Tandem Vibration Roller, Slurry Seal, Asphalt Sprayer, Road Roller and Stone Crusher, Vibratory rollers, as well as Road Maintenance Truck) , Offshore Maintenance & Services (handling the needs of the construction and maintenance in the oil and gas industry), Oil & Gas Equipment (producing tools oil and gas like a Beam Balance, Conventional Crank Balance, Mark II, Mud Separator tanks, High Pressure tanks, and Sucker Rod), Special Purpose Vehicles (which are producing Fire Fighting Truck, Aerial Telescopic Ladder, Vacuum Road Sweeper, Aerial Platform Truck, Compactor, Articulating Arm Roll Truck, Dump Truck, Water Tank Truck, Vacuum Truck, Fire Truck, Wrecker Jeep, Catering Truck, Crane Truck Boom, Stick and Service & Recondition of Fire Fighting Truck) and Galvanize.

PT Adhi Karya (Persero) Tbk engaged in Persada Beton (industrial areas, export-import and trade of prefabricated concrete and related business activities), Persada Properti (engaged in the developer/property developers for high level buildings such as apartments, hotel, condotel and office tower including the management of the property), and Persada Gedung (in the field of construction services in particular storey building construction/high rise building).

PT Bukaka Teknik Utama Tbk and PT Adhi Karya (Persero) Tbk have in a common engaging way with the industry development which has noticed for their own CSR policies.

Below this line, there is a Corporate Social Responsibility (CSR) table between PT Bukaka Teknik Utama Tbk and PT Adhi Karya Tbk in 2013-2015.

Year	PT Bukaka Teknik Utama Tbk	PT Adhi Karya Tbk
2015	<ul style="list-style-type: none"> • Environment • Waste management • Greening • Labor, Health and Safety • Social Community • Consumer Protection 	<ul style="list-style-type: none"> • Partnership program • Work safety • Health
2014	<ul style="list-style-type: none"> • Field of education • Bogor EduCare • Halfway house • Health • Blood donors • Mass circumcision • Free treatment • Free clinic • Distribution of groceries • cataract surgery 	<ul style="list-style-type: none"> • Partnership program • The industrial sector • The trade sector • The services sector • Community Development Program • Work safety • Health • Work accident
2013	<ul style="list-style-type: none"> • Field of education • Bogor EduCare • Halfway house • Field of Public Health • Blood donors • mass circumcision • Free treatment • Distribution of groceries • Free clinic 	<ul style="list-style-type: none"> • Partnership program • Training for farmers • Community Development • Education • Environmental Conservation • Public facilities • Work safety • Health

PT BUKAKA TEKNIK UTAMA TBK
CSR 2015 (PT Bukaka Teknik Utama Tbk)

In 2015, in carrying out *Corporate Social Responsibility activities*, the Company has allocated funds amounting to Rp3.4 billion, with details of its implementation:

1. Environmental Field

The Company together with sub-contractors perform management and waste disposal results of operations and production processes of the Company mainly containing the element B3 (Hazardous and Toxic) and apply the working environment healthy and beautiful by always keeping the environment operational areas of the Company, and provide enough space for reforestation.

2. Field of Labor, Health and Work safety

The field of employment, the Company continuously open up opportunities to prospective employees who meet the qualifications required, including the surrounding communities of the Company and its subsidiaries, to join the Group Company. In maintaining the health and safety for employees held Blood Donor event. Blood donation carried out as a routine program in cooperation with the Indonesian Red Cross (PMI) every 3 (three) months. This activity is done at the clinic of the Company. In 2015 the company won a prestigious award in the field of Safety of Chevron Pacific Indonesia, in appreciation of the Company's success in implementing work activities without mishap.

3. Field of Social Community

First, make arouses Bogor *EduCare*, which was founded in 2001 as a commitment of the company towards the development of quality education. Bogor *EduCare* program to facilitate the employees to be able to follow English and Computer education at no charge. The company targets the participants are graduates of SMU /equivalent that has the will to improve themselves but have financial constraints. Second, make Shelter, for assistance in the form of free food and other basic utilities, including raw food, clothing, soap and so on. They also acquire skills training and basic education, such as literacy training, which is part of the concern of the Company to eradicate illiteracy. The Company also includes those children in other activities, such as excursions and sports. Third, mass circumcision, Free Treatment and Distribution of Food Packages. This activity is performed every Ramadan as a form of responsibility and concern for the Company towards improving the health and well-being of people around the location of the Company's business. Fourth, create a Free Clinic, which was built by the Company in the village of Mekar Beach, Muara Gembong, Bekasi, West Java.

4. Field of Protection Consumers

The Company gives attention to customer satisfaction. Liability in this case fully guarantee the fulfillment of the rights of consumers to obtain products and quality services, professional as well as per customer specifications.

• **CSR in 2014 (PT Bukaka Teknik Utama Tbk)**

In 2014, the Company allocates Rp4.2 billion to fund various activities in corporate social responsibility. The implementation of social responsibility during 2014 further elaborated the following:

1. Corporate Responsibility in the Educational Field

In 2014, PT Bukaka Teknik Utama Tbk make Bogor *EduCare*, both the making Halfway house.

2. Corporate Responsibility in the Field Public Health

Hosting the Blood Donor, mass circumcision, Free Treatment and Distribution of Food Packages, Free Clinic and Cataract Surgery On October 12, 2014, the Company in cooperation with the *Jakarta Eye Center* conducting cataract eye surgery to residents in the vicinity of the Company's Head Office in Cullinan, Bogor. This activity was held in *Jakarta Eye Center* in Menteng, Jakarta. Given the

great needs of the surrounding communities to this operation, the Company plans to re-conducting cataract surgery in the coming year.

- **CSR in 2013 (PT Bukaka Teknik Utama Tbk)**

The following activities of responsibilities by sector in 2013:

1. Responsibility in Education.
Organizing Bogor EduCare, Shelter Home.
2. Responsibility in Public Health
Organize Blood Donation, mass circumcision, Free Treatment and Distribution of basic foods, and the Free Clinic.

PT ADHI KARYA TBK

- **CSR in 2015 (PT Adhi Karya Tbk)**

1. Program Partnership

ADHI channeling funds Partnership Program in 2015 to support business development micro. The total funds disbursed Rp 965 million. The fund allocation of Rp 455 million to the sector trade, the trade amounted to USD 260 million, the service sector amounted to Rp 125,000,000, livestock sector Rp 75 million and Rp 50 million for sector agriculture. The distribution of funds of 70% for the micro-entrepreneurs in the area of West Java, 20% for the micro-entrepreneurs in the area of Jakarta, 6% for the micro entrepreneurs in East Java and the remaining 4% in Banten.

2. Facility and Work Safety

Health and Safety (K3) is an effort Company to protect workers, physical assets, environment life, and the surrounding community from harm due to accidents work. Such protection is a fundamental right which must filled sole Company. In accordance Permenaker 5 Year 1996 on Health and Safety Management System (SMK3), PT Adhi Karya Tbk. committed to ensuring the safety and occupational health of all employees to prepare facilities and safety that includes planning, the establishment and operation, checking and corrective action.

3. Occupational Health

For PT Adhi Karya Tbk. healthy work environment is something that must be prioritized both within the office and in the field. Therefore, the Company has never ceased to maintain and improve the level of health in the workplace each year. PT Adhi Karya Tbk. has imposed occupational health standards through a rigorous K3 system to all workers, by requiring all employees to undergo medical tests. The Company also maintains the health of workers by organizing programs of *preventive, curative and promotive and rehabilitative* provide health insurance to all employees.

- **CSR in 2014 (PT Adhi Karya Tbk)**

- 1) Partnership Program

ADHI channeling Partnership Program funds in 2014 to support the development of micro enterprises. The total funds disbursed Rp 545 million. The fund allocation of Rp 310 million for the industrial sector, followed by trade amounting to Rp 160 million and Rp 75 million for the services sector. The fund distribution at 71% for small entrepreneurs in the area of West Java and the rest (29%) in Jakarta.

2) Community Development Program

Community Development Program remains a key activity in PT Adhi Karya Tbk CSR program that could be classified into several categories, namely community economic empowerment, education, environmental conservation, construction of public facilities, and natural disaster relief.

3) Management System Occupational Health and Safety

Based on Government Regulation No. 50 of 2012 concerning the Application of Health and Safety Management System (SMK3), PT Adhi Karya Tbk. implement health and work safety (K3) with the aim of controlling the risk of work-related activities. This is done to create a workplace that is safe, efficient, healthy, and productive.

4) Work Safety

Health and Safety (K3) is the company's efforts to protect workers, physical assets, the environment and the surrounding community from harm due to workplace accidents. Such protection is a fundamental right that must be met by the company. PT Adhi Karya Tbk. committed to ensure the safety and health of all workers with the structures and safety that includes planning, establishment and operation, checking and corrective action.

5) Health

For PT Adhi Karya Tbk. healthy working environment is very important, and the focus of the Company is to maintain and increase it every year. PT Adhi Karya Tbk. has imposed occupational health standards in strict K3 system to all workers, namely by requiring undergo medical testing. The Company also maintains the health of workers by organizing programs of preventive, curative and promotive and rehabilitative provide health insurance to all employees.

6) Work Accident

PT Adhi Karya Tbk. business activities as a contracting construction services to high risk of accident rate that could happen, however PT Adhi Karya Tbk. believe that all accidents are preventable. Therefore PT Adhi Karya Tbk. strives to minimize workplace accidents by trying to provide all human understanding of the Company regarding the importance of safe performance. During 2014, PT Adhi Karya Tbk. has no record of a fatal accident.

- **CSR in 2013 (PT Adhi Karya Tbk)**

1. Partnership Program

In accordance with the Circular of the Ministry of SOEs No. 419 / D5.MBU / 2013, and while waiting for the revision of the regulation SOE Partnership, PT Adhi Karya Tbk. not channeling new Partnership Program funds in 2013. However, PT Adhi Karya Tbk. remains focused on the delivery of training for farmers as part of a program of community development

2. Community Development

Support in the field of education is an important part of PT Adhi Karya Tbk's CSR program, which provides college scholarships for gifted students, and sponsors the activities related to education, such as book fairs, training programs for teachers and sports activities.

3. Public Facilities

In the field of public service provision, PT Adhi Karya Tbk lead by providing much needed public infrastructure such as roads, bridges, water facilities, meeting rooms and so forth. In 2013, the program expanded to include support for places of worship and other religious facilities.

4. Work Safety

K3L planning consists of:

- Planning of hazard identification, risk assessment and risk control
- Legal and contractual requirements
- Target
- Program management K3L

Implementation and operation:

- Structure and responsibility
- *Training* , understanding and competence
- Consultation and communication
- Documentation
- Control of documents and data
- operational control
- Preparedness and response to emergency events

Checking and corrective action:

- Measurement and monitoring of performance
- Accidents, incidents, nonconformity, corrective action, and prevention
- Record and records management
- audit

5. Health

PT Adhi Karya Tbk. implement health performance by:

- Routine examination ADHI good working environment in the project, Division office, or headquarters.

- Measurement of the noise level,
- Measurement of water and air quality,
- The level of lighting the lamp,
- Measurements of motor vehicle emissions in
- Central office environment,
- Spraying for mosquitoes and insects, as well as
- Health education and training.

E. Conclusions and Recommendations

Conclusion

The conclusion of our study is *Corporate Social Responsibility (CSR)* at PT Bukaka Teknik Utama Tbk from 2013-2015 year is good, due to the implementation of *Corporate Social Responsibility (CSR)* conducted by PT Bukaka Teknik Utama Tbk confined to aspects of health and development social and community, whereas in the theory of *Corporate social responsibility (CSR)* there are some aspects that support for the company is good and could be trusted by investors, namely environmental management, labor practices, health and safety, responsibility for the product and the development of social and civic. In 2014 funding for the program of *Corporate Social Responsibility (CSR)* amounting to Rp 4.2 billion decline in 2015, the fund is budgeted only Rp 3.4 billion. While *Corporate Social Responsibility (CSR)* is one of the things that support the success of the company. Because of *Corporate Social Responsibility (CSR)* that will either make the investors interested to invest their shares.

While in PT Adhi Karya has implemented all aspects that could support the *Corporate Social Responsibility (CSR)* with each year they have the innovation program of *Corporate Social Responsibility (CSR)* very good.

Suggestion

Advice could be given is preferably PT Bukaka more concerned that investors are increasingly interested to invest their shares, so that the image looks good company. For PT Adhi Karya, should maintain a *Corporate Social Responsibility (CSR)* in order not to decrease it.

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- Suryaningsum, Sri.,Moch. Irhas Effendi. and R. HendriGusaptono, (2015b). ‘Tata Kelola Pemerintahan dan Potensi Sumber Daya Bojonegoro untuk Meningkatkan Kesejahteraan’, *Proceedings of Economic & Social of Seminar Nasional Call Paper dan Pameran Hasil Penelitian & Pengabdian Masyarakat Kemenristek DIKTI RI*, Yogyakarta, Indonesia.

Suryaningsum, Sri., Moch. Irhas Effendi. and R. Hendri Gusaptono. (2015c), 'The Role of Poverty Alleviation in Bojonegoro: Flood Well-maintain', *Journal of Economic & Social, LPPM UPNVY*.

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Yasin, Mukhammad., Tri Haryono, Andi., Dhiana Paramita, Patricia. (2016). The Influence Of Intrinsic Motivation and Extrinsic Motivation, Against The Employee Performance, With Satisfaction to Labor As Variable Intervening. *Journal Of Management*, Volume 2 No.2 Maret 2016

RESEARCHER IDENTITY

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Born in Bojonegoro, July, 21 1971, a lecturer with the title and position as a Advisors/ Iva, with functional group as Associate Professor from April 24, 2006 at the Universitas Pembangunan Nasional "Veteran" Yogyakarta, a remain lecturer from April 1997 till now, Jln.SWK (104) Lingkar Utara Condongcatur, Yogyakarta. House address in Rumdin Dewi Sartika C10 UPN Babarsari Yogyakarta 55281, email address suryaningsumsri@yahoo.com, and lecturing courses such as International Accounting, Auditing, Introduction of Accounting, Taxation,Economics of oil and gas. Phone number 085729671807.

Educated from undergraduate study at the University of Brawijaya Malang, with accounting major from September 1990 to May 1995, magister from Gadjah Mada University with accounting major from September 2000 to July 2001, and doctorate program from Gadjah Mada University with accounting major in September 2006, passed closed exam at October, 8 2012 and open exam at March 27, 2013.

RESEARCH EXPERIENCE

YEAR	THE TITLE OF RESEARCH	DESCRIPTION
2016	PENELITIAN KERJASAMA PENGEMBANGAN BOJONEGORO	Pemkab Bojonegoro
2016	PENELITIAN UNGGULAN PERGURUAN TINGGI: I IMPLEMENTASI TATA KELOLA PEMERINTAHAN BOJONEGORO (KETUA)	DIRJEN DIKTI KEMENRISTEK DIKTI RI
2016	PENELITIAN HIBAH BERSAING (ANGGOTA)	DIRJEN DIKTI KEMENRISTEK DIKTI RI
2015	PENELITIAN UNGGULAN PERGURUAN TINGGI: I IMPLEMENTASI PENGENTASAN KEMISKINAN DI BOJONEGORO (KETUA)	DIRJEN DIKTI KEMENRISTEK DIKTI RI
2015	PENELITIAN TATA KELOLA PETERNAKAN SAPI	Yayasan Maju Sejahtera
2015	PENELITIAN HIBAH BERSAING (ANGGOTA)	DIRJEN DIKTI KEMENDIKBUD RI
2015	KAJIAN CSR UNTUK MUARA ENIM, SUMSEL	DIRJEN DIKTI KEMENRISTEK DIKTI RI
2015	KAJIAN POTENSI WILAYAH UNTUK TANJUNG LALANG, SUMSEL	DIRJEN DIKTI KEMENRISTEK DIKTI RI
2014	PENELITIAN UNGGULAN PERGURUAN TINGGI: PENGENTASAN KEMISKINAN DI DIY (KETUA)	DIRJEN DIKTI KEMENDIKBUD RI
2013	Struktur Kepemilikan Saham Komparasi Empiris 13 Negara Asia Pada Sektor Industri Financial (Ketua: Sujatmika, anggota: Sri Suryaningsum)	Hibah Bersaing DIKTI RI (lanjutan)
2012	Struktur Kepemilikan Saham Komparasi Empiris 13 Negara Asia Pada Sektor Industri Consumer Goods (Ketua: Sujatmika, anggota: Sri Suryaningsum)	Hibah Bersaing DIKTI RI
2010	Pengujian Teori Entitas Untuk Proteksi Investor: Suatu Komparasi Empiris Internasional Pada Sebelas Negara Asia (ketua: Sri Suryaningsum)	Hibah Bersaing DIKTI RI

2010	Struktur Kepemilikan Saham Level Pertama Terhadap Operating Revenue Per Turn Over: Sektor Industri Consumer Goods (Ketua: Sujatmika, anggota: Sri Suryaningsum)	Hibah Dasar UPNVY
2009	Evaluasi Peningkatan Good Corporate Governance (GCG): Pembobotan Dimensi GCG untuk Industri Keuangan dan Nonkeuangan di Indonesia--Jogiyanto, Efraim, & Sri Suryaningsum	Hibah Insentif Fundamental, KEMENRISTEK RI
2009	<i>Good Corporate Governance</i> dalam <i>Model Corporate Supply Chain</i> Per Masing-Masing Sektor Industri: Studi Komparasi Indonesia dan ASEAN (Prof Jogiyanto Hartono, Efraim Ferdinan Giri, Sri Suryaningsum)	Hibah Kompetensi Batch 2 Dikti RI
2009	Implementasi Model <i>Corporate Supply Chain</i> Dalam GCG Terhadap Kualitas Laba Dengan <i>Overall Country Risk</i> Sebagai Proteksi Investor (Komparasi Empiris Negara-Negara Asean)	Hibah Doktor UGM-DIKTI RI
2009	Model Deteksi Manipulasi Aktivitas Riil Atas Arus Kas Operasi Dan Pengaruhnya Terhadap Harga Pasar (Komparasi Empiris Untuk Sektor Industri <i>Consumers Goods</i> Di Asean. Ketua: Sujatmika, Anggota: Sri Suryaningsum dan Indra Kusuma Wardani	Hibah Dasar UPNV Yogyakarta
2008	Penentuan Indeks Sustainability Reporting (Pelaporan Atas Dampak Lingkungan, Sosial, Dan Ekonomik) Untuk Masing-Masing Sektor Industri (Sebagai Landasan Penelitian Sustainability Reporting Di Indonesia). Sri Suryaningsum-ketua	Hibah insentif Fundamental DIKTI- RI
2008	Upaya Peningkatan Daya Saing Masyarakat (<i>Citizen Advantage</i>) Berbasis Teknologi Informasi: Studi Pada UMKM Industri Kreatif Di DIY (Dr.Didi Ahcjari, M.Com; Willy Abdillah; Suratman; Sri Suryaningsum)	Riset Unggulan Strategis Nasional-UGM-DIKTI RI
2008	Model <i>Corporate Supply Chain</i> Dalam Implementasi <i>Good Corporate Governance</i> Terhadap Dimensi Ekonomik (Studi Untuk Masing-Masing Sektor Industri: Di Indonesia) (Prof Jogiyanto Hartono, Efraim Ferdinan Giri, Sri Suryaningsum)	Center Good Corporate Governance UGM
2008	Profil Kinerja Keuangan Perusahaan Minyak Dan Gas Negara-Negara Asean Sebagai Landasan Untuk Kebijakan Strategis Bagi Pemerintah Indonesia (Eny Endah, Sri Suryaningsum, Susanta)	LPPM UPN Veteran Yogyakarta
2006	Analisis Penerapan Good Corporate Governance (GCG) Terhadap Reaksi Investor Perusahaan Publik. Ketua: Sri Suryaningsum	Dosen Muda DIKTI RI
2005	Analisis Kinerja Keuangan Dalam Kondisi Ekonomi Yang Berbeda (Studi Empiris Perusahaan Pengutang Valas) Di Bursa Efek Jakarta (Peneliti sendiri)	Kopertis V DIY
2004	Analisis Rasio Keuangan Untuk Memprediksi Pertumbuhan Laba Evaluasi Kemanfaatan Rasio Keuangan Untuk Memprediksi Pertumbuhan Laba (Studi Mengenai Kemanfaatan Rasio Keuangan Yang Tercantum Dalam <i>Indonesian Capital Market Directory</i>) (Peneliti I)	LPPM UPNVY

2004	Pengaruh Perilaku Belajar Terhadap Pemahaman Akuntansi Dasar (Suchyo Heriningsih, Sri Suryaningsum, Windyastuti)	Dosen Muda DIKTI RI
2004	Pemahaman Makna <i>Cost, Expense, Dan Cost of Good Sold</i> Oleh Akuntan Publik Dan Akuntan Pendidik	LPPM UPNVY

Funding sources: PDM, SKW, Fundamental Riset, Hibah Bersaing, Hibah Pekerti, Hibah Pascasarjana, RAPID

DEDICATIONAL EXPERIENCE

Year	Events	Funding Sources
2015	Akuntabilitas bagi Lembaga Koperasi dan UMKM Kulon Progo	UPNVY
2014	ILMU PENGETAHUAN TEKNOLOGI BAGI MASYARAKAT(KETUA) IBM	DIRJEN DIKTI KEMENDIK BUD RI
2009	Sosialisasi Dan Pelatihan Penyediaan Data Informasi Akuntansi Sederhana Untuk Industri Kecil Penghasil Kerajinan Tangan Dan Batik Di DIY (ketua)	DIKTI RI; Hibah Ipteks