



# Proceeding





**Department of Accounting Faculty of Economics and Business Universitas Muhammadiyah Yogyakarta** 



# PROCEEDING 3<sup>rd</sup>INTERNATIONAL CONFERENCE ON ACCOUNTING AND FINANCE (3<sup>rd</sup>ICAF UMY 2017)

"The Role of Accounting Information System towards Enhancing Government Accountability"







D.I. Yogyakarta

DEPARTMENT OF ACCOUNTING FACULTY OF ECONOMICS AND BUSINESS UNIVERSITAS MUHAMMADIYAH YOGYAKARTA 2017

3<sup>rd</sup> ICAF UMY 2017



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Hafiez Sofyani, S.E., M.Sc

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# **PREFACE**

Assalamu'alaikum Warahmatullahi Wabarakatuh

Alhamdulillahirabbil 'alamin, praise and gratitude we pray to Allah SWT for his grace and for his guidance. Prayer and peace we extend to our prophet Muhammad SAW, who has given his guidance for his people.

This proceeding is arranged to documenting ideas and research results related to accounting that is presented at 3rd International Conference on Accounting and Finance (ICAF) UMY 2017, 21st - 22nd February 2017. 3rd ICAF UMY 2017 has the theme "The Role of Accounting Information System towards Enhancing Government Accountability" with participants from practitioners and academicians. Moreover, we hope this conference can increase knowledge and literature for academicians and practitioners to conduct research in Public Sector Accounting and Accounting Information System.

Finally, to all participants who have contributes in 3rd ICAF UMY 2017 including, presenters, speakers, reviewers, and committees, we would like to acknowledge our highest appreciation for the cooperation. We also apologize for any inconvenience on this conference and for any mistakes in this proceeding.

Wassalamu'alaikum Warahmatullahi Wabarakatuh

Yogyakarta, February 9th 2017

Head of Committee Ilham Maulana Saud, SE., M.Sc., Ak

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# THE COMPARISON BETWEEN EDUCATION SECTOR OF CORPORATE SOCIAL RESPONSIBILITY AT PT KAO AND PT PT BUKAKA TEKNIK

Sri Suryaningsum\*, Mohammad Irhas Effendi and Raden Hendri Gusaptono Universitas Pembangunan Nasional "Veteran" Yogyakarta \*Corresponding author: srisuryaningsum@upnyk.ac.id

## ABSTRACT

The focus of this research is to analyze the comparison of implementation of Corporate Social Responsibility (CSR) in education sector at PT Bukaka Teknik Utama Tbk and PT Kao Indonesia. In conceiving this research, the researchers uses secondary data specification for data collecting method. In this study shows that, PT Bukaka Teknik and PT Kao are being by noticed their stakeholders' amenities as well as the surrounding residents. PT Bukaka Teknik has organized Bogor Edu Care program with English and computer education, and built shelter for marginal residents in addition to making that sure the people surrounding their factory could get daily needs. Meanwhile, PT Kao Indonesia develops Corporate Social Responsibility (CSR) with arranging Pendidikan Anak Usia Dini (PAUD) or Early Childhood Education (ECD) KENANGA school.

Keywords: Stakeholders, Corporate Social Responsibility (CSR), Education



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