

**PENGUNGKAPAN PROSES PENGANGGARAN DANA DAN
AKUNTABILITAS DALAM IMPLEMENTASI DANA PENERAPAN
CORPORATE SOCIAL RESPONSIBILITY
(STUDI PADA PDAM KABUPATEN BULELENG)**

Oleh

I Putu Tedy Arya Wahyudi, Nim 1617051094

Program Studi S1 Akuntansi

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Tujuan dalam penelitian ini yaitu untuk mengetahui bagaimana proses penganggaran dana Corporate Social Responsibility (CSR) pada PDAM Kabupaten Buleleng, untuk mengetahui bagaimana proses akuntabilitas dana Corporate Social Responsibility (CSR) pada PDAM Kabupaten Buleleng, dan untuk mengetahui apa saja kendala yang dihadapi dalam proses pengungkapan penganggaran dana dan akuntabilitas Corporate Social Responsibility pada PDAM Kabupaten Buleleng. Metode penelitian ini menggunakan metode kualitatif.

Hasil penelitian ini yaitu proses penganggaran diatur dalam peraturan daerah Kabupaten Buleleng. Selanjutnya akuntabilitas proses penganggaran ditunjukkan dengan pembuatan laporan keuangan yang diperiksa oleh KAP dan ditunjukkan dengan publikasi kegiatan sosial dan CSR ke website PDAM. Hasil penelitian terakhir dari penelitian ini menunjukkan tidak adanya kendala pada proses penganggaran karena sudah ada peraturan yang mengatur tetapi pada proses realisasinya ada beberapa masalah karena pandemic COVID-19.

Kata kunci: penganggaran, akuntabilitas, CSR

**DISCLOSURE OF FUND BUDGETING PROCESSES AND
ACCOUNTABILITY IN IMPLEMENTATION OF FUNDS FOR
IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY
(STUDY ON PDAM BULELENG REGENCY)**

By

I Putu Tedy Arya Wahyudi, Nim 1617051094

Undergraduate Study Program of Accounting

Department of Economics and Accounting

Abstract

The purpose of this study is to find out how the process of budgeting Corporate Social Responsibility (CSR) funds at PDAM Buleleng Regency, to find out how the process of accountability of Corporate Social Responsibility (CSR) funds at PDAM Buleleng Regency, and to find out what are the obstacles faced in the disclosure process, budgeting and accountability of Corporate Social Responsibility at PDAM Buleleng Regency. This research method uses qualitative methods.

The result of this research is that the budgeting process is regulated in the regional regulations of Buleleng Regency. Furthermore, the accountability of the budgeting process is shown by making financial reports that are checked by KAP and shown by the publication of social activities and CSR to the PDAM website. The results of the latest research from this study show that there are no obstacles in the budgeting process because there are regulations that regulate but in the realization process there are several problems due to the COVID-19 pandemic.

Keywords : budgeting, accountability, CSR