

Annisa Amalia Fatayati,12321010, Analisis Kinerja PKBL dan Kebijakan Akuntansi (Studi Pada PT Semen Indonesia (Persero) Tbk, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli, 2017

Abstraksi

Penelitian ini bertujuan untuk melihat dan menganalisis mekanisme kebijakan penyaluran dana PKBL dan kinerja PKBL pada PT Semen Indonesia (Persero) Tbk. Penelitian ini menggunakan pendekatan kualitatif. Teknik pengumpulan data penelitian ini menggunakan wawancara, observasi, dokumenter, dan triangulasi. Hasil penelitian menunjukkan bahwa mekanisme penyaluran dana Program Kemitraan dan Bina Lingkungan sudah sesuai dengan *Standard Operating Procedure* Program Kemitraan dan Bina Lingkungan dan Peraturan Menteri Negara BUMN No. Per-09/MBU/07/2015. Kinerja Program Kemitraan dan Bina Lingkungan sesuai dengan Peraturan Menteri BUMN Nomor: PER-10/MBU/2014. Kebijakan Akuntansi Program Kemitraan dan Bina Lingkungan sudah sesuai dengan surat edaran SE-02/MBU/Wk/2012.

Kata Kunci : *Standard Operating Procedure, Kinerja Program Kemitraan dan Bina Lingkungan, Kebijakan Akuntansi*

Annisa Amalia Fatayati, 12321010, *PKBL Performance Analysis and Accounting Policies (Study at PT Semen Indonesia Tbk, Accounting, Faculty of Economics and Business, Muhammadiyah University of Gresik, July, 2017*

Abstract

This study aims to see and analyze the mechanism of PKBL fund disbursement policy and PKBL performance at PT Semen Indonesia (Persero) Tbk. This research uses qualitative approach. Technique of collecting data of this research use interview, observation, documentary, and, triangulation. The results showed that the mechanism of fund distribution of Partnership and Community Development Program is in accordance with the Standard Operating Procedure of Partnership Program and Environment Development and the Regulation of the Minister of State Owned Enterprise. Per-09 / MBU / 07/2015. Performance of Partnership and Community Development Program in accordance with Minister of BUMN Regulation Number PER-10 / MBU / 2014. Accounting Policy Partnership and Community Development Program is in accordance with circular SE-02 / MBU / Wk / 2012.

Key Words : Standard Operating Procedure, Performance Partnership Program and Community Development, Accounting Policies.