

ABSTRACT

Catur Wuri Endah Lestari. 2015, *THESIS*. Title: “*The Implementation of Corporate Social Responsibility Accounting in PG. Ngadirejo Kab. Kediri*”

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Keywords: Social Responsibility Accounting, Corporate Social Responsibility

This research aims to know the implementation of corporate social responsibility and the accounting treatment toward corporate social responsibility report. This research used descriptive qualitative approach to describe how the implementation of corporate social responsibility accounting. The data analysis is aimed to evaluate and interpret the data which are collected by observing, interview, and document analysis. The result of the research shows the social activity at PG Ngadirejo is complied to the BUMN state ministry regulation no. 05/MBU/2007 that the corporation social responsibility program implemented in the form of Partnership and community development Program (PKBL). However, the implementation of corporation social responsibility accounting of PG Ngadirejo is not optimal and does not comply with the regulation of BUMN ministry no 05/MBU/2007 because PG Ngadirejo does not provide responsibility report as obligated by the regulation about finance position report, activity report, treasury report, finance report transcript. It is because the corporate social responsibility is responsibility of PTPN X Directors including the finance corporate social responsibility report.