

OBSERVATION OF CSR DISCLOSURE AT PT. BRI AS THE CARE TO ITS SURROUNDINGS

BY :

DAMAYANTI

43206010029

ABSTRACT

This study is a research conducted on banking company, PT Bank Rakyat Indonesia, in Indonesia. This research is based on the belief that CSR is a form of responsibility-oriented businesses in the fulfillment of public expectations concerning the existence of a company's business in the hope of obtaining legitimacy from the public. The main research question in this study is whether the application of CSR done by PT BRI has shown its care to the society.

Data collection method used in this study was data analysis of descriptive quantitative and data analysis of descriptive qualitative. The results of this study indicate that there is no fixed form of CSR itself, the concept of CSR derived from voluntary and negative point of view from the society that CSR is similar to the act of promotion

Keywords: corporate social responsibility (CSR), disclosure, factors that influence the CSR, and Accepted Accounting Principles (GAAP)