



## Photographing the Corporate Social Responsibility Program in the Field of Education Based on The Political Economy of Accounting Theory

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### APA Citation:

Ulayya, M., Sokarina, A., Suryantara, A.B., Abdullah, M. (2023). Photographing the Corporate Social Responsibility Program in the Field of Education Based on The Political Economy of Accounting Theory. *TIJAB (The International Journal of Applied Business)*, 7(2), 175–184.

Submission Date: 25/02/2023

Revision Date: 07/04/2023

Acceptance Date: 18/07/2023

Published Date: 20/10/2023

### Abstract

**Background:** Every company that establishes and conducts business must comply with all applicable legal regulations in the country, including those for coal mining companies, ranging from labor rules to rules related to environmental sustainability. Generally, companies are founded with the aim of making a profit, but nowadays many companies are not only oriented towards this but also social and educational life. As a result of this shift in orientation, the concept of corporate responsibility named Corporate Social Responsibility (CSR) emerged.

**Objective:** The purpose of this study is to photograph the Corporate Social Responsibility program in the field of education, namely X School, based on the theory of the Economy of Accounting.

**Method:** This is qualitative research with the type of Discipline Comparative Studies or case studies that aim to compare the cases studied with established theories. The data collection technique is carried out through interviews, observations, and documentation.

**Results:** The results of this study show that the implementation of CSR programs is a company's effort to link and match school education programs with the industrial world. Meanwhile, the role of mining regulation is shown through the Law on the obligation to carry out Social and Environmental Responsibility for companies whose business activities are in the field of or related to natural resources and the X Regency regional regulation, which regulates the company's obligation to hire local workers by as much as 80%.

**Conclusion:** The distribution of education in the implementation of the X School program has been evenly distributed and fair because it reaches communities around the mining operational area and is aimed at residents who are directly adjacent to the company, so that the benefits of the company's existence can be felt directly.

**Keywords:** Corporate Social Responsibility, Education, Political Economy of Accounting, X School

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## 1. Introduction

Companies whose operational activities are directly related to using natural resources must create mutually beneficial relationships with the community, but this is only sometimes the case. Many companies harm the environment and society; for example, environmental damage in the coal mining industry (Fitriyanti, 2018). This is undeniable because this sector is directly related to nature. Environmentally, the existence of coal mining impacts changes in the landscape, decreased soil fertility, threats to biodiversity, decreased water quality, and pollution (Fitriyanti, 2018). Towards the development of the CSR concept is a view that firms can no longer be seen as purely private institutions but also as social institutions (Yakovleva, 2017).

Generally, companies are founded to make a profit. However, currently, many companies are not only oriented towards this but also pay attention to social life, education, the welfare of the community around the company, environmental damage, injustice obtained by workers, and other things that are the topic of discussion in society today. CSR policy is a legal strategy to empower communities through free education assistance programs, local business development training that opens business opportunities for the community, and hiring local workers (Disemadi & Prananingtyas, 2020).

This shift in orientation results in the emergence of corporate responsibility, namely Corporate Social Responsibility (CSR). CSR is the company's commitment to stakeholders and the environment, so CSR orientation meets the company's interests and is also a form of implementing corporate responsibilities whose operational activities are directly related to the environment and humans. The company's business activities related to natural resources often cause environmental damage and social impacts on the surrounding community. One of the impacts on the environment is the formation of acid mine water (Hidayat, 2017). Suppose the company carries out social responsibility according to the established rules, the company can minimize claims from the community and the government as well as the company's image and value, which will ultimately increase economic benefits (Purawan & Wirakusuma, 2020). If the company does not show a good commitment in the social sector to the community in an area, the impact will make the company's image bad, but if the company is highly committed to the social environment, especially in the field of education, a positive image is formed for the company (Ilhamdi & Putra, 2017). Good company performance will also provide a good image for the company in society and affect the company's reputation. This is in line with the results of Mai et al.'s (2021) research, which says that the implementation of environmental, ethical, philanthropic, and legal CSR activities contributes positively to improving the company's reputation and thus generates a competitive advantage. In addition, CSR also has a positive and significant effect on revenue management (Ruwanti et al., 2019).

It is hoped that the CSR approach that focuses on sustainable community development is implemented holistically, the community can strengthen economically, socially and culturally in a sustainable manner, and the company can also develop sustainably (Maulidiana, 2018). Community development can certainly be done through the field of education. As the second largest mining contractor in Indonesia, PT X realizes that the company is responsible for carrying out social and environmental responsibilities so that the community can feel the benefits of the company's existence and also avoid social and economic inequality in the company's operational areas. A CSR program in the field of education that has been implemented by PT X Job Site Lati is X School.

CSR practices, as explained by Ardani & Mahyuni (2020) in "Implementation of Corporate Social Responsibility (CSR) and Its Benefits for the Company," explain that the fulfillment of the company's CSR shows the benefits obtained by the company, such as community support and comfort felt by employees. The harmony created between the company, society, and the environment is one of the influences that will be felt by the company in running its business. This harmony affects the company's image in the public's eyes. Additionally, according to Asrar-ul-Haq et al. (2017), the company's social responsibility efforts have a significant impact on organizational commitment and job satisfaction.

Companies can use a good CSR strategy to establish a solid reputation as well (Husnaini et al., 2018). Research conducted by Sánchez-Torné et al. (2020) also reported that companies that carry out social responsibility, such as in the workplace and society, have a reputation that is accepted by the community. Companies usually carry out passive actions of Corporate Social Responsibility, one of which is through activities involving the community.

The X School program is a human resource development program, in addition to being a form of positive action that illustrates the seriousness of PT X to improve the quality of education in Indonesia. X School is a unique class procurement program in a school environment that partners with PT X. This program is optimal, especially in improving the quality of school education, because in the learning process, it is directly related to industrial activities. The X School program has a form of commitment to DUDI (Dunia Usaha Dunia Industri) through House X's comprehensive motto, "Nourishing our Generation,". Starting from synchronizing the educational curriculum with the world of the industry and absorbing quality labor under industry needs. The community and company stakeholders should benefit greatly and sustainably from the money the company spends on industrial-class programs like X School. X School has a role in preparing students for the world of work.

The budget spent by the company to hold an industrial class program such as BUMA School is expected to have a broad and sustainable impact on the community and company stakeholders. Therefore, a program of company activities must be made as well as possible so that the company can obtain results according to predetermined targets. Companies need to evaluate the results of the implementation of CSR programs in the field of education that have been running so that they can be reviewed to determine whether they are used as one of the company's sustainable programs. This is important because the company's success in creating a harmonious relationship with the community can support its existence (Hardiansyah, 2018).

X School has a role in preparing students for the world of work. The participation of X School in holding industrial classes is based on the need to meet Human Resources (HR) that are ready according to the needs of PT X in particular and the industrial world in general. PT X creates industrial classes in order to provide a sustainable link and match in accordance with the company's growth plan between PT X and schools in Indonesia. In addition, the X School program is expected to increase the absorption of competent local employees because the majority of students who attend X School are local people living in the area around the coal mining site. In implementing this industrial-class program, companies must have a strategic program implementation plan that is prepared objectively and involves various parties, both within the company and schools that are partners in this program. With the existence of strategic planning, companies can measure program performance, as stated in the benefits of the results of implementing the X School program. The difference between this research and previous research lies in the focus of the chosen CSR field. The previous research discussed the company's CSR programs broadly. Some are explicitly discussed in the field of empowerment, such as research conducted by Ilhamdi & Putra (2017).

In this research, the focus lies in the field of education, namely X School. Based on the background, the research question is: "How is the Corporate Social Responsibility program in the field of education of PT X, namely X School, based on the theory of Political Economy of Accounting?". So, the purpose of this study is to interpret the Corporate Social Responsibility program in the field of education, namely X School, based on the theory of the Political Economy of Accounting.

## 2. Literature Review

The fairness of the distribution of power and wealth, as well as the relationship between the two, must be considered when formulating policies from an Accounting Political Economy perspective (PEA) (Apriyanto et al., 2020). The theory used in this study is the Political Economy of Accounting (PEA) introduced by Tinker (1980) in Sokarina (2011) as an effort to find out the company's performance, which reflects not only the needs of shareholders but also stakeholders and the surrounding community. With the X School program, it is hoped that the absorption of competent local employees will be easier for the company because students who meet the company's requirements will be appointed employees after they graduate from the school. Using the Political Economy of Accounting (PEA) theory is critical to understanding how economic and political forces influence company-run practices such as CSR implementation. Therefore, the author is interested in interpreting the Corporate Social Responsibility program in the field of education run by PT X.

The Political Economy of Accounting (PEA) can be used as a basis for consideration in assessing company performance to meet aspects of fairness for the public, including stakeholders who have an interest in the company (workers, capital owners, and the government). Company performance appraisals are usually viewed only in terms of financial and environmental performance.

In line with the above presentation, it gives the idea that there is a link between education, economics, and politics. Reflecting on the needs of Shareholders, stakeholders, and the community can be stated in the procurement of social responsibility programs, one of which is in the field of education, such as X School, which, in addition to being able to provide benefits to the community and the company, one of which is that it can facilitate the process of recruiting competent local employees. Moreover, it can maintain stakeholders' trust in the company because it has made a good contribution to its external environment.

The assessment of the company's performance as seen from financial performance is not enough because, in principle, it only represents the ownership of shareholders by ignoring ownership stakeholders (Sokarina, 2011). The Political Economy of Accounting (PEA) is a tool to explain and predict accounting figures through a review of the reality of socio-economic and political changes and their effect on changes in income statement accounts over a certain period of time (Kamayanti, 2016).

PEA falls into the radical paradigm of structuralism (i.e., proposing change through structural change), which means that PEA wants an equitable distribution of income. The purpose of making a profit becomes wrong when the profit is not distributed properly. That's the PEA keyword: "distribution" (Kamayanti, 2016). The role of PEA can be seen in the distribution of profits, which boils down to the procurement of CSR programs in the field of education at PT X, namely X School, apart from the nature of CSR required by the government as a form of corporate social responsibility.

This research is conducted based on previous research related to the company's CSR programs in various fields, which will be used as a comparison and reference in conducting research. Here are some previous studies that will be used as comparisons and references. Siahaan (2022) conducted research entitled "Impact of Implementation of Social Responsibility on Society, Environment and Government". This study aims to determine the impact of CSR implementation on Society, Environment and Government so that companies can operate sustainably. The Company adheres to the principle of profit orientation but not only that, it also includes corporate social responsibility towards the community around the company's operational area and the environment (Noor et al., 2020), which conducted research entitled "Implementation of Corporate Social Responsibility (CSR) for Community Empowerment in Maintaining Corporate Image at PT Pupuk Kaltim." The purpose of this study is to examine the extent to which PT Pupuk Kaltim has implemented CSR in the field of education. The findings of this study demonstrate that stakeholders responded favorably to the PT Pupuk Kaltim CSR program.

Mai et al. (2021) conducted research entitled "Implementation of Corporate Social Responsibility Strategies to Enhance Firm Reputation and Competitive Advantage". This study aims to identify the mediating role of corporate reputation in the relationship between CSR dimensions (economic, legal, ethical, philanthropic, and environmental) and competitive advantage, as well as how companies directly obtain competitive advantage through CSR implementation. The results showed that the implementation of environmental, ethical, philanthropic and legal CSR activities contributes positively to improving the company's reputation and thus generating competitive advantage

Another study that specifically uses the Economy of Accounting theory is Handayani (2014). The purpose of this study is to provide an overview of PT Inalum's accountability from the point of view of the Political Economy of Accounting (PEA). The results showed that the livelihood of the surrounding community, which was originally composed of fishermen and farmers, shifted to the service sector and also to that of employees or factory workers. Also, the company complies with the local community's request for its contribution to the community. Lastly, the result showed that public relations with PT. Inalum are well intertwined, as studied in Sokarina (2011), entitled *Initiating the Dimensions of Company Performance Based on the Perspective of Political Economy Of Accounting (PEA)*.

### 3. Method

This research uses qualitative methods, namely Discipline Comparative Studies or comparing the cases studied with established theories. This study used a comparative method whose data collection techniques were interview and documentation techniques. The comparative method is a method that attempts to find the cause and effect of something by analyzing the factors that cause the occurrence or emergence of a phenomenon (Nazir, 1988). This theory aims to see the relationship between economics, politics, and the existence of accounting in the CSR program of X School. While qualitative research

methods are research methods based on post-positivist philosophy and used to examine the natural state of objects (as opposed to experiments) where researchers are the key instrument, data collection techniques are carried out triangulated or combined, data analysis is induction or qualitative, and qualitative research results emphasize meaning rather than generalization (Sugiyono, 2013). Qualitative data are analyzed by analyzing the results of in-depth interviews and the results of documentation in the field.

### 3.1 *Data collection procedures*

The primary data used were interview results, observation, and documentation results. Techniques in data collection are carried out through structured interviews, observation, and documentation (Yates & Leggett, 2016). This interview uses semistructured interviews where interviews are free so that researchers do not use systematic interview guidelines for data collection (Winarni, 2021). Interviews were conducted directly with companies involved in implementing CSR programs in the field of education at X School. The interview process was conducted online, with questions determined according to the interviewee's position. Observations and photography of the X School industrial class's activities were both used for documentation. The interviewee's positions were the Superintendent, supervisor, and trainer of PT X Learning Center; the Supervisor of PT X Industrial & External Relations; school teachers who partnered with PT X; and X School alumni. The data analysis technique used in this study is the Miles and Huberman Model data analysis technique.

### 3.2 *Data analysis*

In this study, data analysis was carried out in conjunction with the data collection process. As revealed by Miles and Huberman, the interactive analysis flow is data collection, data reduction, data presentation, and conclusions (Miles et al., 2018)

In this study, the validity of the data was tested using the triangulation method. The triangulation method that researchers use is source triangulation. Source triangulation is comparing or verifying the reliability of information from different sources (Hadi, 2017). This research was conducted by comparing the results of interviews related to the CSR Program in the field of education at PT X between the Superintendent Learning Center and the Supervisor of Industrial & External Relations, then the results of interviews between the Trainer and X School students, and also comparing the interview results with existing documents related to the X School CSR program. Checking the validity of data is also carried out using member checks to find out how far the data is correct according to the information provided by the data provider.

## 4 **Results**

PT X was established in 1988 as an independent coal mining contracting company. PT X carries out mining work, as a whole, ranging from overburden stripping, coal mining, and coal transportation, as well as soil reclamation and rehabilitation. The Industrial Class program by X School is a unique class procurement program in the school environment that collaborate (partner) with PT X. X School, or the industrial class program is a unique class procurement program in a school environment related to the industry. This program is optimal, especially in improving the quality of school education, because the learning process is directly related to industrial activities.

The industrial class, X School program, is divided into 2 (two) models, namely CBET (Competency-Based Education & Training) and PBET (Production-Based Education Training). CBET is a school curriculum equalization program that partners with PT X with the curriculum needed by the industry, then PBET is an education and training program that integrates with the production process. The competencies of expertise collaborated between school partners, and PT X are Heavy Equipment Engineering and Light Vehicle Engineering. In 2021, the industrial class program educated 33 people who took the competency test and were declared to have passed as many as 33 people and obtained the Basic Mechanic Course (BMC) certificate. All industrial class students conducted tests from professional certification bodies and were declared competent.

The opportunity to become an employee is wide open when the needs of employees at PT X are opened. A total of 22 students passed the medical check-up (MCU) file and test. However, as many as five people were declared to have yet to pass the MCU. The remaining six people decided to continue their studies. In addition to being supported by the PT X curriculum and direct trainers who teach, PT X also facilitates practical facilities in schools, including financing activities during learning. In 2022, the activity continued with the number of students taking industrial classes as many as 63, consisting of 30 class XII students and 33 class XI students. The ongoing activities are the learning process in the classroom and practice in school workshops. Learning activities for the second and third batches will last until next year, 2023.

Researchers conduct interviews and documentation to interpret the implementation of the Corporate Social Responsibility (CSR) program in the field of education of PT X. Researchers interpret and describe information related to field findings and then related to the theory of Political Economy of Accounting (PEA). It was found that the implementation of the Corporate Social Responsibility (CSR) program stems from PT X's awareness to carry out social and environmental responsibility so that the community can feel the benefits of the company's existence. It also avoids social and economic inequality around the company's operational areas.

Based on the results of an interview with the Superintendent Learning Center, the motive for implementing the X School program is to improve Human Resources (HR), then Link and Match between school education programs, school lessons, and the industrial world. Graduates from X School can work directly at the company because they have been introduced to the industry. X School graduates, during their education, are given the values of PT X, so if they join PT X, they already know the company's values, the values referred to here are the values that exist in the company. The X School program has been implemented around PT X's operations for 2 (two) years. This is in line with the statement of the Industrial Supervisor & External Relations that the program has been implemented in the PT X work area for two years since 2021 and nationally has been implemented for 7 (seven) years.

For two years, the budget issued by PT X to implement the X School program is quite large, namely Rp. 140,000,000 to Rp. 200,000,000, so it is expected to have a broad and sustainable impact on the community and company stakeholders. Implementing Social and Environmental Responsibility regulations, by The Law on Universities and PP 47/2012, do not explicitly regulate the minimum amount of funds allocated to CSR annually. Article 74 paragraph (2) of Law 40/2007 only stipulates that Social and Environmental Responsibility is a budgeted obligation and is taken into account as the cost of a pt whose implementation is carried out with due regard to propriety and fairness.

### **Link and Match between Business, Industry and Education**

The demand for the absorption of local labor compared to the availability of skilled labor often triggers disputes between PT X and the mining circle community. The lack of skilled resources challenges the absorption of local labor. Therefore, PT X's Industrial and External Relations took the initiative to develop the education of the mining circle community by adopting the X School program, which has been running nationally. This program is proposed to be implemented in a school in the mining ring village of PT X.

The facilities and infrastructure provided by the company are to the needs of the school as conveyed by school teachers who are partners of the X School program. It provided a range from engines and personal protective equipment to teaching staff from PT X. This supports the statement of the Supervisor of the Technical Learning Center of PT X that the company has facilitated everything needed in implementing the program. Ranging from teaching materials, machines, and educators to certifications that prove graduates of the program are competent in working.

Employees who graduate from X School have competencies according to the company's needs. It's because in the learning process, alums get a curriculum adapted to the needs of the company. Related to curriculum design, it is also explained by school teachers of the X School program that the implementation of the curriculum is very suitable for the needs of the school. The school learning program is running well and is carried out scheduled according to the school's learning schedule.

## The Role of Mining Regulation

Based on the results of an interview with the Supervisor of Industrial & External Relations, X School is part of the company's Social and Environmental Responsibility program. This follows Article 74 of Law No. 40 of 2007 concerning Limited Liability Companies and Article 15 letter (b) and Law No. 25 of 2007 concerning Investment. It was also conveyed that the X School program's implementation minimizes the local labor demand, which is often conveyed by the community around the operational area. This is in line with previous research that said that if the company carries out social responsibility according to the established rules, the company can minimize claims from the community and the government as well as the company's image and value, which will ultimately be able to increase economic benefits (Purawan & Wirakusuma, 2020).

## Impact of Implementation of CSR Program in Education X School

The implementation of each corporate social responsibility program will have a good and bad impact. It depends on the implementation process. The X School program is a company's talent pipeline with potential candidates who are competently experienced and suitable to fill vacant positions in the future. The positive impact received by the company is in the form of talent ready (mechanical profession) that the company can recruit according to operational needs. With this program, when X School graduates join the company, their learning process is faster because they have previously received material according to the curriculum tailored to the needs of the industry.

There are obstacles in the implementation of the program caused by the use of teaching staff from the Section Learning Center, which is enough to confiscate the availability of employees while working. However, this can be overcome in the third year. In 2023, implementing the X School program can be more efficient because some teachers in partnered schools are given certification to teach following the X School program material. So, teaching staff from the Learning Center only make monthly observations for the X School education program, which can reduce employee absenteeism in the company. The performance of employees who graduated from X School has been relatively good, even though some still need to improve their performance results. This can be seen from the AR (Attendance Ratio) indicator, namely their Attendance Ratio, which almost all met well on average. The Technical Learning Center Supervisor conveyed this

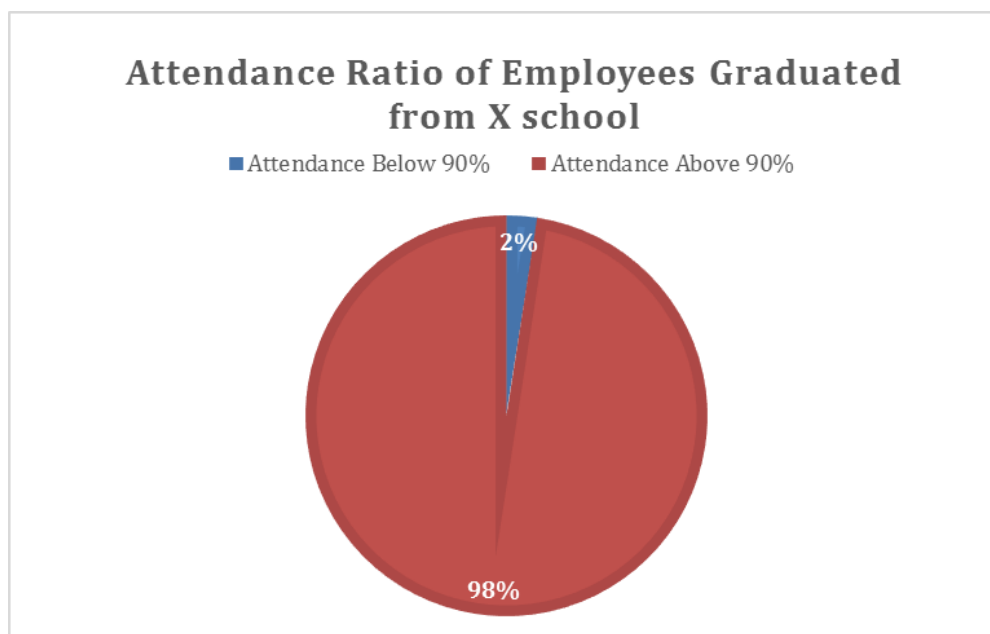


Figure 1. Attendance Ratio of Employees Graduated from X School Program

The diagram above shows that employees who graduate from the X School program have a good attendance ratio above 90%.

The need to communicate the adjustment of material that Basic Mechanics generally accepts to students whose base is still in the learning process is another challenge in implementing the X School program. These obstacles arise due to the adjustment period between the company and the partnering schools, considering that this program has only been implemented for two years. The company has prepared several strategies to overcome this, including providing certification for teachers to teach students in the X School program directly without having to always rely on educators or trainers from PT X. The company then conducts monthly observations.

Students who participate in the X School program receive a positive impact, increasing their interest in learning more about the self-regulating profession and the mining world, especially coal. Based on the results of interviews with X School alumni, their interest in mining has increased because they participated in the program. It happened because, in the learning process, they were introduced directly to coal mining operations when participating in industrial work practices in the company. Another impact is that X School graduates can join PT X after graduation because they have been equipped with the knowledge gained during the program and certificates that prove they are competent to work in the mechanical field.

Interviewers feel the benefits, namely the subject matter following industry needs so that X School graduates can immediately work and get knowledge and practice according to the company's needs. Other benefits are that direct teachers from PT X increase enthusiasm for student learning. The implementation of industrial work practices or internships is carried out in the company so that they are directly in contact with the tools learned. The lesson's focus is entirely on the existing major. Graduate certification is equivalent to Basic Mechanics, and the company directly assists with the activities' operational costs.

Schools that partner with X School can work well together, as the Junior Trainer Learning Center conveys. So far, the coordination between the school and PT X is excellent. The planning, processes, and evaluations can also run according to mutual expectations. The collaboration between PT X and partnered schools has been good. This is reflected in the implementation of the X School program, which was successfully carried out for two years and produced a local workforce ready to work and join PT X.

The impact for the government of the existence of Corporate Social Responsibility in the field of education is to improve the quality of public education, reduce unemployment, and improve the welfare of the community, specifically around the company environment. With the X School program, the company has helped the government with regional development, especially in education and community welfare. Through social and environmental responsibility, the government creates relationships with companies to overcome various problems related to social inequality, such as poverty, low quality of education, etcetera.

## 5 Discussion

The CSR program in the form of X School, run by PT X, contributes to the development of local communities around the mining site area, especially in the field of education. An educational curriculum tailored to the needs of the industry makes this program optimal for producing a quality workforce according to the needs of the industry. The participation of X School in holding industrial classes is based on the need to meet Human Resources (HR) that are ready according to the needs of PT X in particular and the industrial world in general. PT X holds industrial classes in order to continuously link and match, in accordance with the company's growth plan, between PT X and vocational-based schools in Indonesia.

Companies where there are issues with the use of local labor that frequently lead to conflicts between the company and the community around the operational area also benefit from the X School program. These conflicts arise because the company is considered to be still not aggressive in prioritizing local workers to join the company. Currently, this condition can be minimized because X School graduates have a greater opportunity to fill vacant positions for companies. The recruitment of local employees has also become more transparent with the program. The above explanation shows that there is a connection between meeting the needs of the community and the interests of the company itself in the implementation of Corporate Social Responsibility run by PT X.



In line with PEA's theory, which says that there is a link between politics and economics, in addition to developing the surrounding community, companies also get talent pipelines, or groups of potential candidates who are competent and experienced and suitable to fill vacant positions in the future. In addition, the role of mining regulations, both central regulations, namely Law No. 40, Article 74 of 2007, related to the obligation to carry out social and environmental responsibilities, and regional regulations of X Regency No. 8 of 2018, concerning local labor protection, which regulates the company's obligation to hire local workers by as much as 80% can be carried out by PT X Job Site Lati.

Furthermore, the distribution of education in the implementation of the X School School program has been evenly distributed and fair because it reaches communities around the mining operational area and is aimed at residents who are directly adjacent to the company, so that the benefits of the company's existence can be felt directly. The views of the community and the government on the existence of the company are getting better and supporting the sustainability of the company.

## 6. Conclusions

The implementation of CSR programs is the company's effort to link and match between education programs with the industrial world. Meanwhile, the role of mining regulation is shown through the Law on the obligation to carry out Social and Environmental Responsibility for companies whose business activities are in the field of or related to natural resources, and the X Regency regional regulation which regulates the company's obligation to hire local workers as much as 80%. Furthermore, the distribution of education in the implementation of the X School program has been evenly distributed and fair, because it reaches communities around the mining operational area and is aimed at residents who are directly adjacent to the company, so that the benefits of the its existence can be directly felt.

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