

**Analisis Penerapan Akuntansi Pertanggungjawaban Sosial Perusahaan
(Corporate Social Responsibility) Terhadap Pengembangan Lingkungan
Masyarakat Pada PT. Petrokima Gresik**

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ABSTRACT

This study aims to determine how the application of corporate social responsibility accounting (CSR) in a company. Presentation of additional reports such as reports on the environment. especially for industries where environmental factors play an important role and for industries that consider employees as a group of report users who play an important role. Where this is done at PT Petrokimia Gresik which is a company engaged in the fertilizer industry. The company can provide funds of 47,103,158,682 billion for partnership programs and environmental improvement programs, with the use of funds amounting to Rp. 91.700.000. which from these funds is only for the community, this has shown that the company is very concerned with the welfare of the resources around its company environment

Keywords: environment, responsibility accounting, population, CSR