

## EFFECTIVENESS ANALYSIS OF WORK PLANS AND CORPORATE BUDGET PROGRAMS CORPORATE SOCIAL RESPONSIBILITY AND ENVIRONMENT



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### ABSTRACT

*The budget planned and approved in the company's work plan and budget is the budget that the company will spend for its work program in the future. For this reason, this research aims to determine the effectiveness of the planned budget and its implementation in 2019-2022. The method used in this research is descriptive quantitative, where the nature of the discussion is to describe, compare, and explain the data so that conclusions can be drawn. In the period 2019 to 2022, research results were obtained that showed that the budget and its implementation were almost stable at a "Highly effective" level. This shows the success of company management in implementing the budget according to plan and is a form of corporate responsibility for social and environmental problems.*

**Keywords:** Budget; Realization; Effectiveness

**Received :** 26-06-2024

**Revised :** 27-06-2025

**Approved :** 30-06-2025

**Published :** 02-07-2025



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Published by: Program Studi Manajemen, Universitas Nusa Cendana, Kupang – Indonesia.

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## INTRODUCTION

According to Meo et al., (2020) efficiency can be understood as an activity that utilizes resources, infrastructure and facilities in a quantity that has been deliberately determined to create a product or service from the activities carried out". The degree of effectiveness reflects how far the success of a set objective is. The closer to the target, the higher the level of effectiveness.

The goal of companies is generally to generate as much profit as possible. So not a few of the companies in Indonesia have social and environmental problems. This is due to growing demands and a lack of awareness of corporate social responsibility so that the special attention given to the company to contribute to the living environment, labour force, social cohesion and consumption is not well observed. So from that, that social problems are a complex substance because they are multiplied by several parties that are interconnected (Jarkasih et al., 2020).

Some accounting experts have specific references to an area that measures the process of socializing a company with its environment, namely accounting social (Pangkey, 2015). Basically, the understanding of several experts shares the same core idea. The main objective to regularly evaluate and measure a company's social contributions, both internally and externally. This includes assessing social utility and costs that may impact various social aspects. It also plays a role in determining whether a company's strategies and practices affect the distribution of resources and the social status individuals, communities, and social groups. Furthermore, it ensures that such activities remain aligned with the priorities placed on social aspects in general. Ultimately, it aims to effectively disseminate information to all levels regarding the company's goals, objectives, strategies, and overall social contributions.

The implementation of the plans contained in the RKAP will be held accountable according to the activities carried out. Such plans of work have different budgets according to their needs and capacity. The research subject this time is the budget of social and environmental responsibility with the research object of RKAP PT Inti (Persero) in 2019 until 2022. PT Industry Telecommunications Indonesia or PT Inti is an enterprise owned by the country of Indonesia, founded in December 1974 and operates in the manufacturing sector of telecommunication equipment.

As one of the government-owned subsidiaries, the management of PT Inti (Persero) is determined to implement the principles of sustainability through social and environmental responsibility programmes, which are supported by the implementation of effective organizational governance practices. One of them is by paying attention to monitoring the implementation of corporate social and environmental responsibility strategies and activities, as well as promoting compliance to ensure the success of the program. Corporate sustainability programmes are also aligned with the environmental, Social dan Governance (ESG) field and support business strategic goals to improve sustainability performance optimally. The commitment focuses on several stakeholders, including the environment, employment, customers, social and society.

This research aims to analyze the effectiveness of the planned and actual budget implementation in the Social and Environmental Responsibility (TJSL) programs of PT Inti (Persero) during the 2019-2022 period. This research too serves as an evaluation tool for company in measuring the success of TJSL Program implementation, and provides a theoretical contribution to the study of budget effectiveness in the context of Corporate Social Responsibility.

## LITERATURE REVIEW

### Budget

A budget is a financial plan that describes the work plan in the form of financial figures for the short and long terms Meo et al., (2020). Budgeting is essential to planning and controlling the costs incurred during the company's operations. The relationship between accounting and budget is that accounting serves as a tabulation of historical data that is important to make estimates that will be included in the budget (Qusnulkhottim & Ningrum, 2019)

### Corporate Social Responsibility

In the theory of social accounting, companies are expected to pay attention to their social environment, including society, consumers, labour force, governments and other stakeholders that can influence the course of operations as they are responsible to them. To understand this dynamic, companies need to be able to get into their social environment. Furthermore, in order to continue and evaluate the impact, companies need to report on a regular basis. Hopefully, the report can bring significant benefits to all those involved (shareholders, stakeholders, debtholders)(Nurhafid, 2017).

According to Rastuti quoted in Nadirah (2020), Corporate Social Responsibility (CSR) refers to the principle that requires every business entity to contribute to the efforts of sustainable economic development, benefiting the business itself, the local community in which it operates, and society as a whole. It is essential to promote a harmonious, balanced, and culturally appropriate relationship between and their environment, values, norms, and culture of their communities.

## METHOD

To conduct this research, the author uses a quantitative descriptive approach, the nature of which is to describe, compare, and decipher data so that it can produce conclusions that match the theory. According to Pandawangi (2021) the data used in the documentation technique is derived from written records such as reports, pictures or recordings of an activity that has already occurred. The subject of this research is PT Inti (Persero) and the object of the research is planning and realization of the budget of the social and environmental responsibility programmes (TJSL) for 2019 to 2022. This data uses secondary data, namely data of planning and realization of TJSL budget for 2019 until 2022.

The main discussion is to find out how effective the budget realisation is against the budget compiled in the Work Plan and Budget of the Company (RKAP). The stage of the research carried out involves important measures, among them is the collection of TJSL program. According to Halim (2008) quoted by Pangkey (2015) efficiency is a measure of how well a company is able to realize the budget that has been planned and listed in the Company's Work Plan and Budget (RKAP). The formula for measuring efficiency is as follows :

$$Effectiveness = \frac{Budget\ Realization}{Budget\ Plan} \times 100\%$$

The percentage effectiveness of the financial performance criteria in accordance with the decision of the Minister of the Interior No. 690.900-327 of 1996 is as follows:

**Table 1**  
**Level and Percentage of Effectiveness**

Percentage	Description
>100%	Highly Effective
90%-100%	Effective
80%-90%	Considered Effective
60%-80%	Less Effective
<60%	Ineffective

Source : Kep. Mendagri No. 690.900-327 Year of 1996

## RESULTS AND DISCUSSION

Pangkey (2015) argues that, in carrying out its social responsibility, companies always guarantee the harmony between economic, social, and environmental performance in order to sustainability for the surrounding community within the scope of Prosperity, People, Planet, Partnership, and Prudence. Some of the social and environmental responsibility programmes undertaken by PT Inti (Persero) cover business partners. As far as the program is concerned, it is a fixed program every year, but there are also new programmes every year that are adapted to the situation, social and environmental conditions. Then, it will have a great impact on the realisation of the budget allocation against the budget already set in the Work Plan and the Company's Budget. Evaluation of effectiveness can be done by comparing the realization of the work budget with the working budget, as shown in table 1 with data for the period 2019-2022. As stated by Jarkasih et al., (2020) Effectiveness can be classified into several categories, namely :

- (1) If the achievement rate exceeds 100%, then it can be considered highly effective
- (2) If the rate of accomplishment ranges from 99%, then it's considered effective
- (3) If the level of achieving is below 90%, then is considered less effective.

The calculation of the efficiency level is calculated using the formula :

$$Effectiveness = \frac{Budget\ Realization}{Budget\ Plann} \times 100\%$$

$$2019 = \frac{2.429.000.000}{1.500.000.000} \times 100\% = 161,9$$

$$2020 = \frac{2.120.000.000}{2.261.611.139} \times 100\% = 93,7$$

$$2021 = \frac{2.595.000.000}{2.000.151.500} \times 100\% = 129,7$$

$$2022 = \frac{2.315.000.000}{1.850.000.000} \times 100\% = 125,1$$

**Table 2**  
**Results of the Calculation of Financial Performance Effectiveness for 2019-2022**

Year	Budget in RKAP	Realization	Effectiveness Level in (%)	Description
2019	1.500.000.000	2.429.000.000	161,9	Highly Effective
2020	2.261.611.139	2.120.000.000	93,7	Effective
2021	2.000.121.500	2.595.000.000	129,7	Highly Effective
2022	1.850.000.000	2.315.000.000	125,1	Highly Effective

Source : Research Result In Rupiah (Rp)

Based on table 2, although every year for the last 4 years the percentage figures decrease by 2020, PT Inti (Persero) remains almost stable at a percentages rate of over 100% which means “Highly Effective” hannels its estimates for social and environmental responsibility programmes. This is proof of one of the successes of corporate management in achieving corporate goals by doing budget efficiency. As Jarkasih et al., (2020) Said “effectiveness occurs when realization is in line with the goal to be achieved. the greater the realization that affects the goal, the more effective the organization, program, and activity.”

Each year, allocations of funds are allocated to partnership programmes and environmental construction programmes. (PKBL). The fund is used to support tens or even thousands of small every year in various sectors, such as industry, sales, planting, agriculture, farming and services. In addition to channeling loans to support business development in the corporate environment in the partnership program, efforts are also being made to improve the marketing strategies and management skills of the partners built through donation assistance, like participating in exhibitions and training. In addition, the funds allocated to environmental development programmes are used for various purposes such as natural disaster management, development of public facilities, public health, services, poverty alleviation, and so on.

As a form of concern to customers, PT Inti (Persero) implemented the commitment to protect consumer rights in accordance with Act No. 8 of 1999 on consumer protection, by providing products and services that are safe for all consumers. One of the actions undertaken by the company to provide such protection is by providing several mechanisms to deal with consumer needs such as complaint handling to the company until such complaints are resolved according to what has been regulated separately in the Standard Operating Procedure.

## CONCLUSION AND SUGGESTION

The results of this study are that in the last four years, from 2018 to 2022, the budget effectiveness of the Social and Environmental Responsibility Programme of PT Inti (Persero) has been more than 100% which means “Highly Effective”. Despite having experienced a decrease in efficiency in 2020, the company has finally been able to re-effective its estimates, which can be seen from the increase in the percentage in 2021.

To focusing on technology and service development, the author advises companies to enhance digital access and inclusion for disadvantaged communities. As a BUMN company, PT Inti (Persero) can collaborate with more non-profit organizations to provide internet access and digital training for rural or remote communities. In addition, companies are also expected to prioritize environmentally friendly business practices, such as reducing electronic waste and managing resources responsibly. Although there are many well-implemented social responsibility programmes by companies, by taking

social and environmental responsibility more seriously, companies can play a more proactive role in building a sustainable and inclusive future.

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