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Evaluation Standart Operational Prosedure Corporate Social Responbility

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Abstract. This research discusses the format of the financial statement made PKBL for use by business partners as a condition in the loan submission. The format of the financial statements statement of financial position is provided and profit/loss. The authors found a problem that is often business partners do not fill financial statements correctly so troublesome parties PKBL. This leads to slow lending process. Charging error caused by lack of understanding business partners against the financial report provided PKBL. Based on the basic provisions of the preparation of the financial statements, the author of menyimpulakan that the report provided PKBL yet eligible conditions i.e. financial statements can not be understood, irrelevant, unreliable and often does delay time in gathering financial statements.

Keywords: financial statements, form of financial statements

Introduction

Partnership and community development program (PKBL) of STATE-OWNED ENTERPRISES is an embodiment of the implementation of article 2 of Act No. 19 of 2003 about State-owned enterprises where one of the intents and purposes the establishment of STATE-OWNED ENTERPRISES are actively participated and provide guidance and assistance to the entrepreneurs of the weak economy, cooperatives and communities both the annual and the others. Partnership and community development program, there is a standard operational procedures. According to Tjipto Atmoko, Standard Operational Procedures constitute a guideline or reference to carry out the work in accordance with the functions and performance assessment tools government agencies based on technical indicators, administrative and procedural working layout, appropriate work procedures and systems to work on the work unit concerned.

In the Standard Operational Procedures jasa raharja PKBL have rules in managing PKBL one i.e. describes the procedure of loan of PKBL to business partners. In the procedure of loan there are requirements that have to be filled by our business partners that reported their financial statements so that the parties could find out how PKBL loans that can be given by the PKBL. But in practice the presentation of the financial statements is not fully understood by borrowers so often times the occurrence of errors in the list the net profit. Many people who don't know and understand about the financial statements provided by the PKBL himself. Their difficulty in distinguishing where gross income and net income. According to their income that is their advantage without thinking of the load – loads must be their responsibility. Based on the background described above, then the author is interested in conducting research with the title of the Standard Evaluation Procedure Operational partnership and Community Development Program at PT Jasa Raharja.

Based on the background of the above, the authors identify the problem as follows:

a. Report of the financial position and the profit/loss Reports provided by Parties not PKBL understood by business partners. The condition because they come from small and medium-sized entrepreneurs so

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reasonable they don't understand financial reports should know their contents.

b. They are often wrong in making their financial statements so that party-PKBL also difficulty in determining repayments they should pay. Based on the presence of the parties financial reports-PKBL can figure out profit white garment and know how mortgage payments opportunity later.

c. Format of financial statements provided by the PKBL everything compared to small and medium enterprises, should an account which is not in accordance with the small business is negated.

Literature Review

Standard Operational Procedures

As for the benefits of the standard Operational Procedures are as follows:

a. As the standardization carried out in completing the work of employees;

b. Reduce the rate of errors and omissions which may be carried out by an employee in the performance of duties;

c. increase the efficiency and effectiveness of the implementation of the duties and responsibilities of individual employees and the Organization as a whole;

d. Help employees become more self-sufficient and not dependent on a manajamen intervention so as to reduce the involvement of the leadership in the implementation process.

Characteristics of Financial Statements

According to the financial accounting standards (SAK) there are some qualitative terms in the making of the financial statements is as follows:

a. can be understood

The important quality of the information presented in the financial statements is the ease to immediately be understood by users. In this case, the user is assumed to have adequate knowledge about the company's activity and have a willingness to learn it with reasonable diligence.

b. Relevant

In order to be useful, the information must be relevant to the needs of users for the decision making process of the company's own party. Information has the quality of relevant if it can affect the decisions of how to help the user with business partners to evaluate the events of the past, present or future, affirm, or correct the results of the evaluation of the business partners in the past.

c. Materiality

Information deemed material if omission to specify or error in noting that information can influence the economic decisions of users taken on the basis of the financial statements. Materiality depends on the magnitude of the post or the mistakes that are valued in accordance with the specific situation of the omissions in the list or an error in the records.

d. Reliability

In order to be useful, the information presented in the financial statements should be reliable. Information has the quality of reliable if error free material and presenting what honestly should be presented or which is reasonably expected to be presented.

e. Timely

In order to be relevant, the information in the financial statements should be able to influence the economic decision of users. Timely provision of information includes financial statements in the period of decision-making. If there is a delay in the reporting of tidaksemestinya, then the resulting information will lose its relevance.

Understanding Financial Statements

According to Hasanuh, (2011) the financial statements are a result of the accounting process that can be used as a tool for communication between the company's activities with parties with an interest in such activities. The company's activity is not necessarily without judgement and tested, but needs to be tested and accountable. Financial reports will be used to it – it is as follows:

a. Measuring the level of costs of various activities by the company;

b. To determine and measure the efficiency of each part, process or production as well as determine the benefits achieved and the degree of the company;

c. To determine whether or not need to use the new policy or procedures to achieve better results.

There are several types of financial reports in a company but the author will only explain about Reports profit/loss and Financial Position Report.

a. Profit/loss Report

Profit/loss report is a type of financial reports that are created each end of the accounting period in which all income (revenue) and all load (expenses) that occurred during the accounting period. Profit/loss made by the company that is aimed at providing information about management's success in managing the company (as measured by profit or loss) in a given period.

b. Understanding the report financial position

According to Pulungan, et al (2003) Report financial position shows the position of the last asset, liability, and equity of the company on a particular date and time. Hasanuh, (2011) stated that the balance sheet is a financial report that contains about property (assets) liabilities and capital at the end of the accounting period.

Results and Discussion

Constraints faced by parties-PKBL

Constraints faced by the parties-PKBL is as follows:

a. Financial reports that have been presented by business partners are always wrong in determining net income and asset value of memcamtumkan in the wrong as well as obligations.

b. When business partners are required to draw up financial statements before making a loan, the business partners are always complaining and require a long time to make such reports.

c. Parties PKBL also difficulty in explaining about the financial statements that must be business partners working on, maybe due to a shortage of manpower in various PKBL because the PKBL there is only 1 person who handle it namely Chairman PKBL himself.

The Preparation and Presentation of Financial Statements

A. Purpose and benefits of the financial statements

According to statement of financial accounting standards Entities Without public accountability (SAK ETAP 2009), the objective of financial statements is to provide information, financial position and cash flow statement an entity that is useful to a large number of users in making economic decisions.

According to the financial accounting standards financial statements purposes are:

1. Providing information concerning the financial position, performance and changes in financial position of an entity that is useful to the larger number of users in the economic development decision-making.

2. Meet the needs together with the majority of users, but the financial statements do not provide all the user might take informas in decision making because of economic development in General described the financial influence of the happenings in the past, and are not required to provide information on non kuangan.

3. Show what has been done, the management or the management responsibility over the resources entrusted to him.

B. presentation of the financial statements

According to the accounting standards of financial entities without public accountability, the financial statements present the financial position, with reasonable financial performance, and cash flows of an entity. Reasonable honest presentation requires the presentation of top influence transactions, other events and conditions which comply with the definitions and recognition criteria for assets, liabilities, income and expense. Penerapak SAK ETAP, with additional disclosure when necessary, results in a reasonable financial reports over the financial position, financial performance and cash flow entities. The presentation and classification of posts in the financial statements between periods should be consistent.

C. qualitative Provision of financial statements

Based on the basic theories in chapter II describes the qualitative terms in writing financial reports, in practice the financial reports provided by the parties does not comply with the provisions of PKBL or rules that govern in the making of financial reports, so that the format provided by the PKBL not understood by partners assisted and ultimately complicate the party's own PKBL in taking decisions. This happens due to the possibility of assisted partners who comes from a small dam medium SMES so they are not familiar with the format of the financial statements provided by the PKBL.

According to the authors of some of the provisions that set about financial statements, there is the glaring discrepancy between the provisions applicable to the practice that occurs in the following provisions of the PKBL, is not in accordance with the practice in the financial statements provided by the PKBL as follows:

a. It is understood

The first provision that is understandable, but the problem of the financial statements provided by the PKBL is not understandable by business partners. This provision is very basic as it will affect any other provision, therefore the financial statements must be well understood.

b. Relevant

Financial report information must be relevant to the needs of users to process of decision-making by others. From this provision of financial statements made by our partners is not relevant so that party-PKBL difficulty in decision making.

c. Materiality

If the financial statements could not be understood and also not relevant then the financial statements nor materiality, when business partners just cannot make the financial statements then it would have been business partners will be doing a lot of errors in filling out financial statements and could not be called materiality.

d. Reliability

Financial report information can be said reliably when the financial statements free from material errors. But the financial reports presented by business partners didn't of materiality because there are still many mistakes committed by business partners.

e. Right time

Timeliness in presenting the financial statements are very important, because if there is a delay in the financial statement information lost relevance so that it will create delays in decision-making and delays in payable.

D. Elements of financial statements

Financial statements portray the financial impact of transactions and other events that are classified in several large groups according to the characteristics of its economy. Elements related to the measurement of financial position is assets, liability, and equity. While the elements related to the measurement of income is profit/loss and load.

Understanding Accounts in the Financial Statements

To better facilitate business partners in making the financial report, the authors recommend to give an explanation of each account that is contained in the report of the financial position and the profit/loss. Here's an explanation of each account:

A. Property

The treasure that is the resource that is owned by a company, these resources may take the form of physical and non-physical form of the mmpunyai economic value. Example of property are as follows:

1. Cash

According to Mulya, (2013). In cash accounting is defined as money or other means of payment that can be equated with money and can be freely used by the company to finance the operations of the company.

2. Accounts receivable

According to Mulya, (2013). This account is a bill or claim company to receive cash or services from the other party. These accounts are classified into business and non business accounts, business accounts receivable arising due to the delivery of goods or services to outside parties as the main operation while the receivable non business usually arising from internal parties such as manager or employee.

3. Equipment

According to Indriani (2013). Equipment of the company Assets are being used to conduct business activities that period its use less juice one accounting period. For example, kerta ink and books.

4. Supplies of goods

According to Indriani (2013). Inventory items are goods or materials that are intentionally dipeeroleh the company and provided in the framework of the general operation of the company. Understanding the inventory in the balance sheet is to designate the goods or materials that are still remaining at the time of the preparation of the balance sheet.

5. The buildings, land, vehicles and equipment

According to Mulya, (2013). This is subklasifikasi in the sense of the physical facilities in the form of land, buildings, vehicles and equipment which usually have long term benefits and is used in the operation of the company. Subklasifikasi is often called a treasure nonetheless.

6. Equipment

According to Indriani (2013). Equipment companies having economic value of more than one year. For example, namely, machines, tables, chairs and so on.

B. Liabilities (debts)

According to Indriani (2013). Debts to outside parties (creditors). An example of such an obligation is a debt, businesses, tax debt, debt, debt, bank salary debt mortgages, etc. Debt can arise due to the purchase of goods or services transactions in credit.

C. Capital or equity

According to Indriani (2013). Rights owners over the assets of the business. For individual companies, the owner of capital in the balance sheet is visible in the capital balance of the owner. Examples of capital as capital owners,

D. Income

According to Mulya, (2013). Owner's equity increase caused by the process of the sale of goods or services to the owner. Examples of income such as interest income, sales, property sales, profits dividends and more.

E. Expense

According to Mulya, (2013). Assets or services that are used in generating revenues. Examples of such cost is the cost of salary, the cost of depreciation, maintenance costs and so on. According to Indriani

(2013). The cost is an economic sacrifice to benefit certain enjoyed to the next period. Costs can be distinguished into two ordinary operational and nonoperating costs.

The Format of the financial statements provided

The authors recommend financial report format according to the author it is easier for our business partners who have a small business, the financial formats taken from the Mulya (2013). The author will compare the format of financial statements provided by the PKBL with financial reporting format prepared by the author himself to make it more business partners in the creation of financial reports.

Table 1 Income Statement

PROFIT/LOSS REPORT	
Per ……………	
A. Income	
1. The Compony's Revenue	Rp.………….
2. Other Income	Rp.................
Revenue of	Rp. ……………….
B. Fix Expense	
1. CEO Salary	Rp. …………
2. Emp Salaries. Adm & Umum	Rp. ………
3. Depreciation Vehicle	Rp. …………
Total Fix Expense	Rp. ………………….
C. Variabel Expense	
1. Emp Salaries	Rp. ……….
2. Transportation Expense	Rp. ……….
3. Production Expense	Rp. ………
Total Variabel Exp	Rp. …………………
D. Adm. Expense	
1. Office Supplies	Rp. ………
2. Elec, Water, Telp exp	Rp. ………
Total Adm. & Umum Exp	Rp. ………
E. TOTAL EXPENSE (B+C+D)	Rp. ………………….
F. PROFIT (A+E)	Rp. ………………….

Table 2 Simple Income Statement

Revenue		xxxx
Expense		
- Salaries Expense	xxx	
- Production Expense	xxx	
- Depreciation Expense	xxx	
- Elec, Water, and Telp Exp	xxx	
- Transportation Expense	xxx +	
Total Expense		xxxx -PROFIT
XXXX		

Conclusion

Process in channeling loans to business partners always impeded and subjected to constraints due to business partners a difficulty filling out financial statements that have been provided, so it takes quite a long time to process the loan. The financial statements have been prepared by the PKBL is in compliance with the material to be studied, namely the report of the financial position and the profit/loss report. The need for renewing the financial statement format makes it easy for business partners-PKBL to create financial statements.

Advice for PT Jasa Raharja, namely conducting evaluation of financial statements which have been prepared in order to further facilitate party business partners when making a loan. Don't get due should make financial reports that complicate the party's business partners, business partners will not make deals with loan service companies Raharja. Accounts that are not used, deleted sebaikanya and need additions account is needed. Following the advice of the author for the PKBL are replace the account name as a liability into equity capital into debt, and the burden of being a cost; Remove accounts that should not exist in the SME financial statements i.e. salary and the salary of the Chairman, administrative officer General &; Add an account that does not exist i.e. accounts receivable accounts receivable are due to one of the assets of the business partners, at a time when business partners putting merchandise diwarung or supermarket, indirect business partners earn money, after the goods are sold to new partners could take the results of its revenue so that it can be said to be receivable. Adding manpower on the part of PKBL so helpful in explaining the business partners, financial reports and assist in the implementation of the training, the creation of financial statements for business partners as well as distinguish between partners financial reports for small businesses or individuals and incorporated businesses..

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