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Corporate Social Responsibility Disclosure And Audit Quality: Humanitarian Institutions Yayasan Aksi Cepat Tanggap

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Abstract

This study aims to determine the Disclosure of Corporate Social Responsibility (CSR) and Audit Quality Humanitarian Institutions at the Aksi Cepat Tanggap (ACT) Foundation at 2022. The type is descriptive qualitative research, collected data through interviews, observations and literature studies and then compared the results obtained with the literature related to the research. The data analysis techniques used are data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that CSR Disclosure in ACT has disclosed CSR funds to donors through program presentations, Budget Draft (RAB), Memorandum of Understanding and final report. The amount of operational cost funds taken from CSR funds is based on a joint decision. In terms of audit quality, ACT's annual financial statements have been audited by a professional Public Accounting Firm. In 2016-2020 obtained the results of the Unqualified Predicate (WTP) with generally accepted accounting principles including SAK issued by the Institute of Certified Public Accountants (IAPI). However, there are individual suspicions about the falsification of the Unqualified opinion predicate results on the ACT and many irregularities are also found.

Kata kunci:

Pengungkapan Corporate

Social Responsibility (CSR),

Kualitas Audit,

Aksi Cepat Tanggap

JEL Classification:

G20, G30, M40

Abstrak

Penelitian ini bertujuan untuk mengetahui Pengungkapan Corporate Social Responsibility (CSR) dan Audit Kualitas Lembaga Kemanusiaan di Yayasan Aksi Cepat Tanggap (ACT) Tahun 2022. Jenis penelitian deskriptif kualitatif, pengumpulan data melalui wawancara, observasi dan studi literatur kemudian dibandingkan hasil yang diperoleh dengan literatur yang berkaitan dengan penelitian. Teknik analisis data yang digunakan adalah pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa CSR Disclosure di ACT telah mengungkapkan dana CSR kepada donatur melalui pemaparan program, Rancangan Anggaran Pendapatan dan Belanja Negara (RAB), Nota Kesepahaman dan laporan akhir. Besaran biaya operasional yang diambil dari dana CSR didasarkan pada keputusan bersama. Dari segi kualitas audit, laporan keuangan tahunan ACT telah diaudit oleh Kantor Akuntan Publik profesional. Pada tahun 2016-2020 memperoleh hasil Predikat Wajar Tanpa Pengecualian (WTP) dengan prinsip akuntansi yang berlaku umum termasuk SAK yang diterbitkan oleh Institut Akuntan Publik (IAPI). Namun dugaan oknum yang melakukan pemalsuan hasil predikat opini Wajar Tanpa Pengecualian (WTP) pada ACT juga banyak ditemukan adanya kejanggalan.

1. Introduction

Technological developments have not only made our daily lives easier. However, advances in technology make it easier for some people to commit crimes such as cheating companies or other institutions. Companies must pay attention to the development of fraud cases to be able to improve the company's ability to take action against fraud cases that occur. The better a company is at identifying and reacting to fraud, the less likely it is for the company to suffer further damage or loss (Meutia et al., 2022).

A non-profit company must present financial reports as a form of accountability to interested parties. The main purpose of non-profit financial reports is to provide relevant information to meet the interests of donors, members of organizations and creditors. Because both non-profit companies and activities in business companies are equally inseparable from the accountability of the funds used. The information presented in the non-profit financial statements is the type and amount of cash inflows and outflows of resources for one period and the relationship between the two. These financial reports certainly show the results of management's accountability for the use of the resources entrusted to them. Accounting information that has high integrity will be relied upon because it is an honest presentation that allows users of accounting information to depend on that information (Firmansyah et al., 2021).

In the case that occurred in this study namely regarding compensation received by officials Aksi Cepat Tanggap (ACT) is fantastic, very different from similar institutions such as Rumah Zakat and Dompot Dhuafa. ACT suspected of misusing the budget for the personal benefit of its leadership. The philanthropic organization ACT has cut Corporate Social Responsibility (CSR) funds by up to 20% to pay the salaries of supervisors and supervisors at the institution. ACT receive social funds from a number of companies. Then, there are also several donations from the general public, donations from national and international corporate partnerships, donations from domestic and international non-corporate institutions to donations from communities or members of certain institutions. In this case, the police are investigating allegations of misappropriation of donation funds managed by the institution for personal gain (*Accessed: on date August 10th 2022 source, cnnindonesia.com*)

In addition, operational costs ACT with numbers 13.7% of acceptance is considered to exceed some conditions. As part of its financial accountability, ACT routinely provides annual financial reports that have been audited by a Public Accounting Firm (KAP) for donors and other stakeholders, and publishes them through the mass media. However, it has been found that there is engineering related to financial reports that make institution ACT get the title Unqualified opinion. Director Budi Setyars said that 12.5% is reasonable for the right to administer it, but in reality it is more than that, namely 13.7%. In addition to financial audits, for organizations that carry out sharia-based transactions, sharia audits are required. Good Governance is characterized by the existence of the principle of fairness. Based on the investigation, several unreasonable deductions from donations have been found. Collection funds for mosques in Australia which should be Rp. 3 billion, but only around Rp. 2 Billion. Tempo magazine also found that the private facilities provided to ACT officials were quite fantastic. The salaries of several high-ranking officials are around 50-250 million (*Accessed: on 10 August 2022 source, kompas.com*)

According to research conducted by Mardiana and Ayuningrum (2019) the calculation of the amount of CSR funds is in accordance with the Regulation of the Minister of State-Owned Enterprises No. PER-03/MBU/2016 which is a maximum of 4% of profit after tax but the impact felt by the community has not been fully felt, especially in the education and health sectors. All information in the financial statements has been disclosed completely and correctly and does not contain incorrect material information or facts, and does not omit material information or facts. According to research Rinovian and Suarsa (2018) that CSR disclosure at Bank Syariah Mandiri and Bank Syariah Bukopin is still very limited, and still far from being in accordance with sharia enterprise theory because they still use non-halal funds in CSR funding sources which should be separated between disclosure and implementation of Corporate Social Responsibility are required for companies that are directly related with natural resources and has not presented social responsibility reports on employment and consumer programs with detailed allocations and not just the results of activity descriptions.

Users of financial statements have high trust in financial statements that have been audited by auditors, because they always assume that financial statements audited by auditors are usually of high quality and guaranteed to be true. Good audit quality can also enable the auditor to find errors in the financial statements (García-Sánchez et al., 2022). According to research conducted by Khoirunnisa (2021) that audit quality both before the Covid-19 pandemic and during the Covid-19 pandemic was influenced by financial performance, company size, gearing ratio, and audit tenure. Remote auditing can be used as an alternative and auditor response step in carrying out audit procedures during the Covid-19 pandemic (Cakti et al., 2022).

Limitations of obtaining audit evidence through remote audits include the auditor not being able to make direct observations. In addition, remote audits can hinder communication with the auditee. According to research Teri and Ridwan (2021) describing audit quality from the point of view of audit fees and siri'na pacce there are five important points namely audit competence, time pressure, work experience and independence and value in conducting audits, Mrs. Ardaniah as the owner of the Ardaniah Abbas Public Accounting Firm (KAP) involves siri'na pacce as a guide in obeying the rules. The following data is presented on the receipt of CSR funds in 2016-2020 at the Aksi Cepat Tanggap (ACT) Foundation:

Table 1. CSR funds

Year	Receipt of CSR Funds
2016	13,073,898,237
2017	4,336,700
2018	712,333,025
2019	229,542,280
2020	90,378,553

Source: ACT Cash Flow Statement data

Based on several studies on CSR disclosure and audit quality where there is a variety of knowledge regarding CSR disclosure and audit quality from various research objects, the researchers tried to examine disclosure and audit quality in Humanitarian Institutions at the ACT. Looking at the phenomena related to CSR disclosure and audit quality, it is interesting to conduct further studies (Firmansyah & Triastie, 2020).

2. Literature Review and Hypothesis

Audits

According to Jusup (2014: 11) audit is a systematic process to obtain and evaluate evidence related to assertions about actions and economic events objectively to determine the degree of conformity between these assertions and predetermined criteria and communicate the results to the parties interested party

CSR disclosure

According to Hamid et al., (2022: 31) Corporate Social Responsibility (CSR) is a corporate activity in ethical business that carries out company operations legally which aims to grow company wealth accompanied by improving the quality of life of employees and their families, local communities and the community large. Disclosure of CSR as social disclosure, corporate social reporting and social accounting. These three expressions are more directed at the process of communicating the social and environmental impacts of the economic activities of corporate organizations to interest groups and to society as a whole.

Audit Quality

According to Ritonga (2022) audit quality means actual practice, characteristics of audit implementation, and the final result of the audit is in the form of an auditor's opinion that is guided by quality control standards and

auditing standards. These two standards are used by the auditor as a measure of work and performance of duties as well as professional responsibility as an auditor. Audit quality is related to the practice of completed work compared to normative criteria as an auditor.

Research Conceptual Framework

The frame of mind is a model of the researcher's thinking flow that provides an explanation of the focus of the problem in research. The focus of this research is Disclosure of CSR and Audit Quality in Humanitarian Institutions ACT.

CSR disclosure is the process of communicating the social and environmental impacts of an organization's economic activities on specific interest groups and on society as a whole. Companies or institutions that disclose CSR in their financial reports will benefit, namely an increase in the positive image of the community. In order to gain public trust, a company or institution needs to report its activities as an accountability report (Norziaton et al., 2020).

In addition to CSR disclosure, audit quality also affects the financial reports of humanitarian agencies. Audit quality itself is the ability of the auditor in implementing the final results of the audit so that they can detect fraud guided by quality control standards and auditing standards. The reliability of financial statements is determined by how high the quality of the audit is carried out by the auditor so as to provide assurance for users of financial statements. The rise of cases of manipulation of financial statements makes people increasingly question about the quality of audits conducted by external auditors. Good audit quality can also enable the auditor to find errors that occur in the financial statements, so that the integrity of the financial reports from the audit results can be guaranteed. The quality of the audit of financial reports has an impact on increasing compliance with the application of accounting standards, which is accompanied by an increase in the transparency of the financial reports that will be presented. The object of this research is the Aksi Cepat Tanggap Foundation for Humanity (ACT).

3. Data and Method

The research method used in this study is a qualitative research approach. A qualitative research approach is research to understand phenomena regarding what is assessed based on the research subject, for example behavior, perception, motivation, action. In a descriptive way in the form of words and language in a particular scope using several natural methods. Qualitative research is able to produce research results in the form of in-depth descriptions of speech, writing, or behavior that can be observed within a certain scope from a comprehensive perspective (Moleong, 2014: 4).

This study uses a retrospective case study approach (Retrospective Case Study) which allows for follow-up healing or improvement of a case (treatment). Researchers only provide input from research results. Where research was conducted to find out how the facts of CSR disclosure and audit quality at the Humane Foundation for ACT.

Social Situation

Informants in this qualitative research were Heads of ACT Central Jakarta Branch, Intership Branch of ACT East Jakarta, Marketing of ACT Central Jakarta Branch who are competent in providing information and fully understand the problems that occur regarding CSR Disclosure and Audit Quality Humanitarian Institutions ACT.

Research design

The data source used is primary data obtained by means of in-depth interviews with informants who are considered competent in their fields. While secondary data in the form of supporting data obtained from various written sources that can support the completeness of primary data that allows it to be utilized in this research will be used as much as possible to encourage the success of this research.

Data Acquisition Techniques and Tools

The data collection method used by researchers in this research is generally divided into several sections, starting with interviews, studies of the literature in order to obtain newer views. The following is a description of these methods:

1. Interview method

The interview in this study was the collection of data through oral debriefing which took place in one direction, meaning that the questions came from the interviewees and the answers were given by the interviewees. According to Sugiyono (2018: 114) Interviews are used as a data collection technique when researchers will conduct preliminary studies to find problems to be studied, if researchers want to know things from respondents that are more in-depth. Research informants describe in the table as follows:

Table 2. Informant Data

No	Informant Name	Information	Status
1.	Mr. AS	Head of ACT Central Jakarta Branch	Main Informant
2.	Mr. S	Intership ACT East Jakarta Branch	Supporting Informants
3.	Mr. HG	Marketing of ACT Central Jakarta Branch	Supporting Informants

Source: Researchers, 2022

2. Observation

Observations are made so that researchers can better understand the conditions and situations that occur in the field. The results of observations are in the form of activities, events, objects, certain conditions or situations and one's emotional feelings. According to Sugiono (2018: 229) observation is a data collection technique that has specific characteristics when compared to other techniques. Observation is also not limited to people, but also other natural objects. Observations in this study are by making direct observations in the field to find out the actual conditions in the disclosure and quality of audits ACT humanitarian organization.

3. Documentation

Sugiyono (2018: 240) states that documentation is a record of past events which can be in the form of writing (diaries, policy regulations), drawings (photos, drawings, sketches), or someone's monumental work. Documentation is intended to complement data from interviews and observations as research evidence. Documentation can be in the form of photos, recordings related to research, using written remains in the form of archives, books, newspapers, magazines or other agendas related to the activities studied.

The data analysis model is part of the analysis process where primary data or secondary data is collected and then processed to produce conclusions in decision making. In qualitative research it is possible to do data analysis while the researcher is in the field or after returning from the field and then analyzing it. In this study the analysis will be carried out simultaneously with the data collection process.

The interactive model in question is as follows:

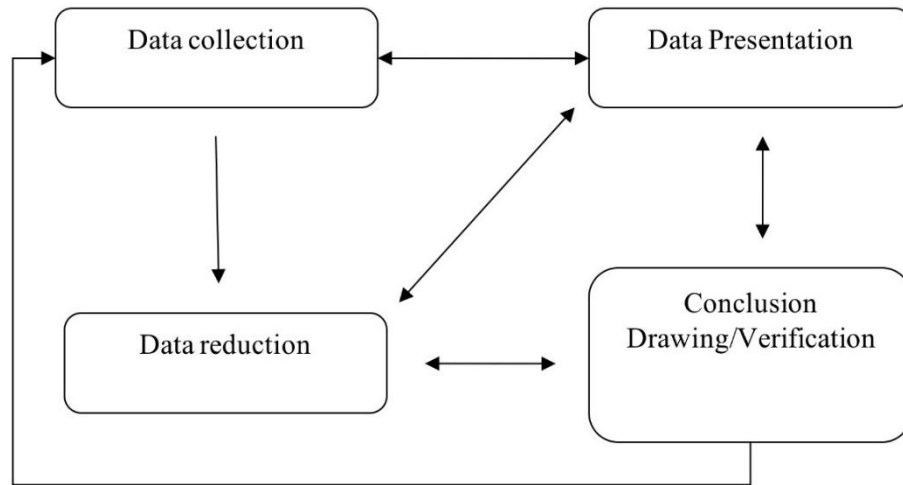


Figure 1. Interactive Model Data Analysis Components

Source: Miles and Huberman

1. Data collection

In the data collection process, data analysis can also be carried out at the same time. The data is everything that is seen, heard and observed. The data obtained is not final data which can be directly analyzed to draw a final conclusion.

2. Data reduction

This stage takes place continuously as the implementation of the research takes place. Intended to further sharpen, classify, direct, remove data that is not needed and organize it.

3. Data Presentation

Presentation of data is a set of structured information that gives the possibility of drawing conclusions and taking action. By paying close attention to the presentation of data, it is easier for researchers to understand what happened and what to do. The form of data presented can be in the form of charts, brief descriptions, graphs, charts or tables.

4. Conclusion Drawing/Verification

Based on the data that has been reduced and presented, the researcher draws conclusions that are supported by strong evidence at the data collection stage. The conclusion is the answer to the formulation of the problems and questions that have been expressed by the researcher from the start.

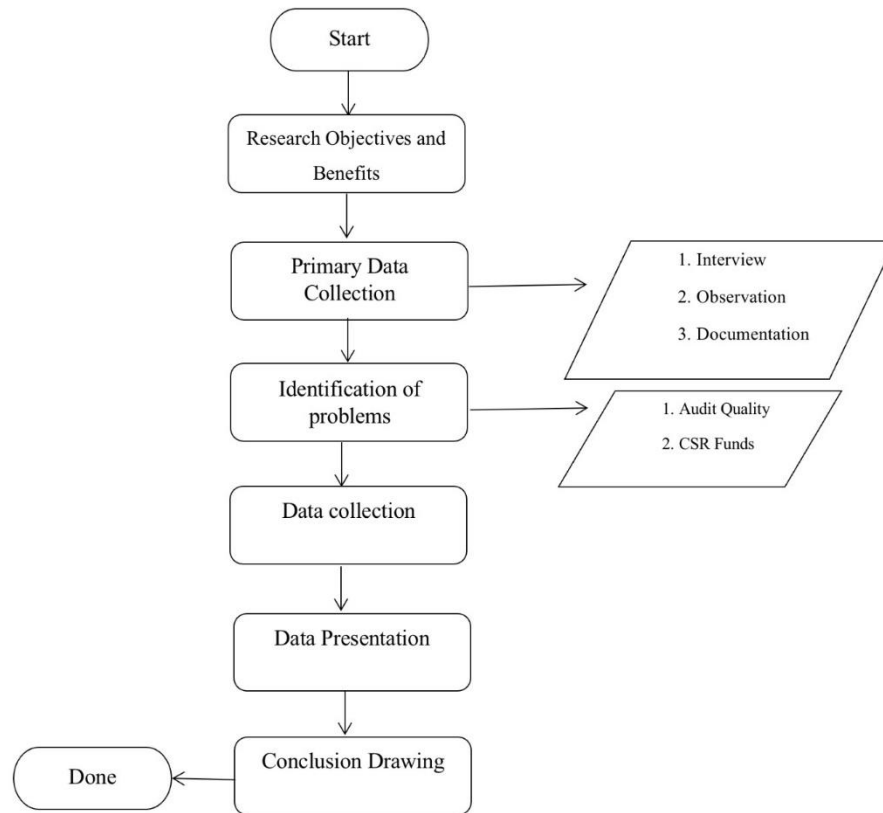


Figure 2. Problem Solving Framework

4. Results

The existence of a Cost Budget Planning System (RAB)

Budget Planning (RAB) is important in CSR disclosure. The truth of CSR information through ACT's financial reports must be presented. As revealed from the results of the interview by Mr. ASSaturday, August 27 2022 at 07.30as follows:

"Alhamdulillah, all this time regarding CSR, which has been presented through ACT's financial reports, it has been reported to donors with percentages and the drafting of a Budget Plan (RAB). For example, CSR from Pertamina we report on its use and also related to its implementation."

From the statement made by Mr. AS, the funds that enter the budget are not regulated by ACT itself because accountability to the donors has become an important matter so that the creation of a Budget Plan (RAB) is transparent and trustworthy. So that communication is maintained and there are no misunderstandings regarding the use of funds. This is in line with the data on the Draft Budget (RAB) provided by researchers regarding the details of financing for the development of the Semeru eruption recovery according to the Draft Budget (RAB) agreed between Pertamina and ACT and its implementation.

Based on the excerpt from the interview above, Mr. AS informed that the budget used must be in accordance with the policies that will be included in the Draft Budget (RAB) and then submitted directly to partners so that they can be in accordance with the agreement between the two parties. So in ACT so far there have been no obstacles in CSR disclosure. This was conveyed in an interview on Saturday, August 27, 2022 at 07.40 as follows:

"There are no obstacles because it has been agreed between ACT as the manager and as the distributor. Donors who distribute CSR funds to ACT because it is also stated in the RAB and has also been agreed in the form of an MoU or in the form of a Cooperation Agreement (PKS). The flow is the presentation of the program, making the RAB, making an MoU or Cooperation Agreement (PKS) and then there is a final report in the form of soft and hard copies which we submit. We have done according to the agreement of both parties. ACT to donors and ACT to companies that provide CSR funds."

Based on the interview, Mr. AS explained that since the beginning before implementing the program, ACT and the fund distributor had a mutual agreement. So that ACT also has a flow in disclosing CSR funds, namely as follows:

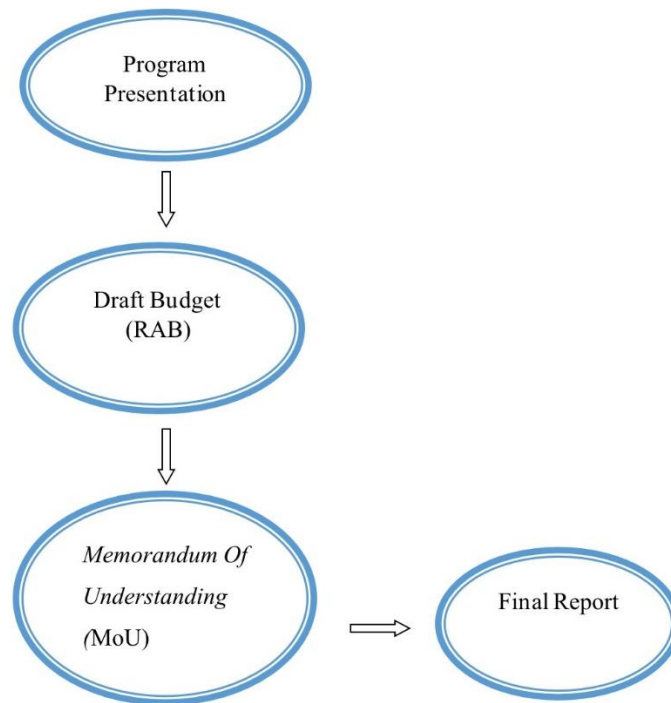


Figure 3. Flow of CSR Disclosure to donors

1. Program Presentation

Explain and present in detail the program that the donor wants.

2. Draft Budget (RAB)

A draft budget in the form of an explanation of the program funds required for the implementation is included in operational costs as agreed between ACT and the company, usually amounting to 5-10%.

3. *Memorandum Of Understanding*(MoU)

Enter into agreements with both parties through letters that are binding in its entirety to all parties concerned.

4. Final Report

The final report is a hard & soft file report that will be given to donors.

During the interview on Sunday, 28 August 2022 at 10.32 on Jalan Haji Moat, Depok Mr. HG expressed the same thing as follows:

"It's done. presentation of the program and then there is a Draft Budget (RAB) to explain what finances are needed for the implementation. We submit the Draft Budget (RAB) to the central office and then it can be disbursed and then implemented. Reports are made after that, a maximum of 14 working days or 1 month, we will send them to CSR.

Based on the interview, Mr. HG said that the financial reports of CSR funds to donors had been completed because there was a percentage of the program beforehand and then drafting a Budget Plan (RAB) to explain what finances were needed for program implementation. So it takes time in the process of making the Draft Budget (RAB) so that it can be implemented properly.

At the interview on Saturday, August 27, 2022 at 10.30 via zoom meetings Mr. S said a similar statement:

"Certainly after carrying out activities, we always publish either through the media or website in the financial reports. We are the distributors, the donations we get from the community or partners. But we are preparing a Budget Plan (RAB) according to a mutual agreement."

According to a statement from Mr. S, after implementing the ACT program, he always notifies and publishes financial reports through the media or the ACT website. However, prior to publication, ACT had made a Budget Plan (RAB) related to the program according to the agreement between ACT and partners.

Based on some of the statements from the informants above, it shows that there is a draft budgeting system (RAB) which is structured to estimate costs that will later be used for program implementation. Planning needs to be done to find out the costs that will be incurred so that finances are more focused and obtain an estimate of the total costs needed. The Budget Plan (RAB) is made using Microsoft Excel to avoid mistakes or miscalculations because Microsoft Excel already has calculation formulas.

In order for program activities to run smoothly, there are operational costs from CSR funds which are institutional expenses to carry out program activities. Operational costs should not be greater than the costs used for program implementation. Based on the researcher's data, the fact is that the portion taken by the institution in 2022 is less than 20%. However, at the beginning of the year it was around 20% but over time the operational costs of the CSR funds taken have decreased to even less than 5% in accordance with the mutual agreement of the fund distributors. So, if the operational costs are too large, it is necessary to rearrange the budget by conducting an evaluation to ensure that only the main needs are used in the budget by knowing which ones are important and which are not important.

ACT has been audited by a Public Accounting Firm (KAP)

The quality of the financial statements can be said to comply with the auditing requirements and standards of the Public Accounting Firm (KAP) which are audited by independent auditors. Based on Mr. AS's statement in an interview on Saturday, August 27, 2022 at 08.00 via a zoom meeting as follows:

"As far as I know, ma'am, once a year the KAP audits from the beginning of the year, if I'm not mistaken, early on with KAP Syarif Basyier & Partners. For the last five years I forgot his name. The ACT financial report files prepared as basic information for the audit process by the auditor usually include files such as sources of incoming funds, for example proof of transfers, bank statements, receipts for receipts such as donations and donations, receipts for expenses such as use of program operations and includes existing assets both assets movable and immovable are recorded. If there are deficiencies, the deficiencies are complemented so that the audit inspection process is not only done once, but can be up to 2-3 times.

Based on the interview, Mr. AS said that ACT has been audited once a year by the Public Accounting Firm (KAP) with supporting evidence prepared as basic information for the audit process by the auditors. There is a re-check when there is insufficient data, it can be up to 2-3 times in checking the data. This is done because the auditor needs data and information relating to the nature of the client's business, records, accounting systems and internal controls being carried out.

During the interview on Sunday, 28 August 2022 at 10.40 on Jalan Haji Moat, Depok Mr HG expressed the same thing as follows

"ACT's financial reports are audited once a year, if the financial reports are from branches to the center once a month. If from central finance 3-6 to KAP. Section checking financial statements usually the operational leader section, from the leadership and especially in the BOD and the foundation structure will re-check the financial reports."

Based on the interview Mr. HG said that ACT's financial statements have been audited once a year. The flow of providing financial reports from the center to the Public Accountant Office (KAP) about once every 3-6 months. There is a section for checking financial statements by the operational leader and the Board of Directors (BOD). BOD is the highest part in the organizational structure. This is done so that it is free from misrepresentation of information and calculation errors so that it can support the results that will be obtained later.

During the interview on Saturday, August 27, 2022 at 11.00 via zoom meetings Mr. S said a similar statement:

"Once a year, the act.id website is always published. The obstacle in 2021 is not publishing its financial reports. We can't even open the report."

According to Mr. S statement, ACT audits once a year, the annual financial report can be accessed on the act.id website. This is in line with ACT's annual financial report data which shows that ACT has been audited by a Public Accounting Firm (KAP) once a year. However, there are obstacles in 2021 the annual financial report is not published by the central ACT.

Based on some of the statements from the sources above, it shows that ACT's financial statements have been audited once a year by a Public Accounting Firm (KAP). The researcher obtained the facts from ACT annual financial report which has been accessed on the act.id website containing reports of independent auditors in 2016-2020, namely in 2016 it was audited by the Public Accountant Office (KAP) Razikun Tarkosunaryo with the results of the title Unqualified (WTP), 2017 by Razikun Tarkosunaryo Public Accounting Firm (KAP) with Unqualified Qualification (WTP), 2018 by Razikun Tarkosunaryo Public Accounting Firm (WTP), 2019 by Office Public Accountant (KAP) Razikun Tarkosunaryo with Unqualified (WTP) predicate results, in 2020 by the Public Accounting Firm (KAP) Heliantono & Partners with Unqualified Qualification (WTP) results. This shows that ACT has been audited by an independent auditor with the results of Unqualified Qualification (WTP) with generally accepted accounting principles including SAK issued by the Institute of Public Accountants (IAPI) and generally accepted accounting standards or practices.

However, there are suspicions by Tempo Magazine that there was engineering related to financial reports that earned the institution the Unqualified Qualification (WTP) title. As stated by the Director of Tempo News, Mr. Budi Setyarso, at the ACT press conference in South Jakarta on July 4, 2022, as follows:

"If you adhere to fairness, 12.5% is for the rights of organizers, now if we pay attention it turns out to be more than that."

According to Mr. Budi's statement, his party found that there was manipulation in the recording between debt and capital in the ACT institution's financial reports. Thus, it can be concluded that suspicion by tempo news is aimed at protecting the public interest, maintaining trust in donation-collecting institutions.

ACT confirmed that on average, more than 12.5% of the funds received by ACT were used, 13.7% to be precise. As stated by the President of ACT, Mr. Ibnu Khajar, as follows:

"Why is the ACT 13.7%? or more because ACT is not a zakat institution, there are general community donations, there is CSR, there is zakat too."

According to Mr. Ibnu, ACT needed operational funds of more than 12.5% for operational needs because ACT needed distribution funds from more funds because there were many branches and countries that took non-zakat funds. According to Sharia, it is permissible to take 1/8 or 12.5%. In general, there is no specific benchmark for how many can be taken for institutional operations.

Looking at the current conditions, the ACT operational permit has been revoked by the Ministry of Social Affairs with consideration of indications of violations of the Minister of Social Affairs Regulations. This was stated in the Decree of the Minister of Social Affairs of the Republic of Indonesia Number 133 /HUK/2022 dated 05 July 2022 concerning the Revocation of the Permit to Organize the Collection of Contributions to the

Aksi Cepat Tanggap Foundation. Another reason is because the implementation of collection of donations has been regulated in government regulations, these regulations are contained in Government Regulation Number 29 of 1980 concerning the Implementation of Contribution Collection Article 6 paragraph (1) which reads "Financing efforts to collect donations is up to 10% of the proceeds from collecting donations concerned." While the results of the clarification President of ACT, Ibnu Khajar, revealed that he has used an average of 13.7% of the funds collected from the community as operational funds for the ACT foundation. The figure of 13.7% is not in accordance with the provisions of the maximum limit of 10%. Meanwhile, the implementation of Disaster Money and Goods Collection (PUB) is entirely distributed to the community without any operational costs from the funds collected. The revocation of the permit is carried out until there are results of further examination. Based on information from researchers regarding the funds that had been collected prior to this decision, ACT continued to carry out activities and distribute them according to the mandate that had been given. All ACT employees have been suspended. Because ACT has only been frozen, there may still be hope for it to operate again. Regarding programs that have not been implemented but the funds have been disbursed, ACT volunteers will continue to play a role in the program but without the ACT logo or acting on behalf of ACT.

Obstacles encountered

There are obstacles faced in the Fast Response Action (ACT). The obstacles faced are:

1. Prices of goods are not in accordance with the Draft Budget (RAB)

As the results of the interview conveyed by Mr. HG:

"Maybe when in the field, for example, it turns out that the price of goods has gone up in the food program, meaning that the costs at the RAB are not appropriate, there must be costs cut from the RAB. Because implementation must be appropriate."

2. There is a team collecting financial reports not on time

As the results of the interview conveyed by Mr. AS:

"There are obstacles, namely the energy of the audit team which relates to all existing teams such as the program team, branch administration. All teams focus on collecting financial reports but some are delayed or some have not been completed"

3. Individuals damaged ACT's good name

As the results of the interview conveyed by Mr. S:

"That person is trying to discredit ACT. We are accountable for our Corporate Social Responsibility (CSR) social funds. Because when taking an amil rights, we cut the amil rights according to the partner's approval. Then it is used operationally. The amount has been determined or agreed upon. The amount is 10-12% according to the agreement of the ACT partners."

Efforts to Solve Problems

In connection with the problems faced by ACT. The efforts made by ACT are:

1. Look for cheaper materials or cross-subsidize

As the results of the interview conveyed by Mr. HG:

"Look for cheaper materials or cross-subsidize, survey first the prices of the goods you want to buy at the latest prices or look for cheaper but still high-quality goods."

2. Given a report submission deadline

As the results of the interview conveyed by Mr. AS:

"Given a deadline for collecting financial reports in accordance with the agreement, so there are no delays in recording, checking and collecting them."

3. Stay Responsible

As the results of the interview conveyed by Mr. S:

“To maintain good behavior with society and be honest. Programs whose fees have been disbursed are still implemented without the ACT logo. Because the company also needs a report from us.”

5. Conclusion

Based on the results of data analysis and discussion that has been done. So the researchers draw the following conclusions:

Disclosure *Corporate Social Responsibility* (CSR) at ACT) it has been implemented in accordance with the policies set by the company. The receipt of CSR funds has been presented in the annual financial report at ACT so that the public can find out the amount of funds each year. ACT in the implementation of the CSR program has a flow starting from the presentation of the program, the Draft Budget (RAB), *Memorandum Of Understanding*(MoU) and Final Report. In fact, operational costs for CSR funds in 2022 will be less than 20%, namely 5.19-10.53%. This states that CSR Disclosure at ACT in its policy has been transparency because ACT routinely reports to the public or donors regarding CSR programs, especially social, economic and environmental activities that empower the community. However, there is still a need for improvement regarding the agreement with CSR distributors regarding the amount of CSR funds taken for operational costs must be in accordance Government Regulation Number 29 of 1980 concerning Implementation of Collection of Contributions Article 6 paragraph (1) namely Financing efforts to collect donations of up to 10% of the results of the collection of donations concerned.

related to financial reports act in 2016-2020 in fact it has earned the title Unqualified (WTP). ACT is audited once a year by a Public Accounting Firm (KAP) by a professional Public Accounting Firm (KAP). However, has experienced suspicions that there is engineering of the WTP predicate by persons who say there is engineering in the recording between debt and also capital in the financial statements of ACT institutions and the rights of administrators of more than 12.5%. This states that audit quality at ACT still needs improvement related to the non-presentation of financial reports in 2021 on the act.id website, the public cannot see Notes on the results of the Financial Statements (CALK), during the interview ACT did not really know the KAP services that audited ACT. Q especially the KAP must be able to account for its decision to give the WTP predicate every year. So that currently the operational permit of ACT has been revoked by the Ministry of Social Affairs with consideration of indications of violations of the Minister of Social Affairs Regulations.

Limitations and Avenue for Future Research

Based on the researcher's direct experience in this research process, there are several limitations that are experienced and can be a number of factors that can be given more attention for future researchers to perfect this research, which certainly has deficiencies that need to be corrected in future studies. Some of the limitations in the study, among others:

1. The number of sources is only 3 people, of course it is still insufficient to describe the real situation, especially regarding the ACT audit and financial reports.
2. In the data collection process, the financial reports provided were not complete so it was difficult for researchers to conduct a more complete review.

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