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Critical Study of the Accounting Practices of Indonesians State-Owned Enterprises

(Vol-5, Issue-8, August 2018) OPEN ACCESS

Author(s):

Antong, Basri Hasanuddin, Darwis Said, Alimuiddin, Flávio de São Pedro Filho

Keywords:

Accounting for SOEs, political economy of accounting, Indonesian, social justice.

Abstract:

This study aims to analyze the accounting tasks of state-owned companies with Indonesian-ness values. The Political Economy of Accounting (PEA) is an analytical tool used to measure a higher level of education which is then referred to as Indonesian PEA. The concept will be the rationale for conducting studies that provide relevant information. The data used are qualitative data from interviews and direct results, as well as quantitative data in the form of annual reports, reports and financial reports obtained directly from the finance department and the official website of PT. Semen Tonasa. The results of the study show that accounting practices by SOEs companies are still far from Indonesian values. The earth, air and natural wealth contained in the earth of Indonesia are the subjects of people's prosperity but the findings in the community that have not existed from the beginning of the resources managed by the company. The reality of social performance is only in the form of false sustainability because it is still formally legal only limited to broadcasting and even becomes a tool of corporate hegemony. It is important for companies to build awareness that is an integral part of the social and community environment, between companies and stakeholders built a "kinship" relationship. Based on the findings of this study, Indonesian character with social justice can be realized if the commitment to Pancasila and the 1945 Constitution can be actualized by the company through family members. The relationship of "kinship" in which there are human values, brotherhood, togetherness, mutual cooperation, and help, the relationship between the community and the relationship between mutual support.



DOI: [10.22161/ijaers.5.8.25](https://doi.org/10.22161/ijaers.5.8.25)

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