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## Abt Associates Inc.: Social balance sheet and social income statement

Abt Associates Inc. social income statement  
Year ended 31 December 1971, with comparative figures for 1970

	1971	1970
<b>Social benefits and costs to staff</b>		
Social benefits to staff		
Health and life insurance, sick leave	\$ 93 492	\$ 67 271
Career advancement (Note a)	345 886	173 988
Company school and tuition reimbursement	6 896	-
Vacation, holidays, recreation	207 565	163 994
Food services, child care, parking	57 722	41 292
Quality of life (space and its quality)	<u>61 002</u>	<u>70 551</u>
Total benefits to staff	<u>772 563</u>	<u>517 096</u>
Social costs to staff		
Layoffs and involuntary terminations (Note b)	9 560	7 560
Overtime worked but not paid (Note c)	654 000	474 000
Inequality of opportunity (Note d)	<u>-</u>	<u>3 600</u>
Total costs to staff	<u>663 560</u>	<u>485 160</u>
Net social income to staff	<u>\$ 109 003</u>	<u>\$ 31 936</u>
<b>Social benefits and costs to community</b>		
Social benefits to community		
Local taxes paid (Note e)	\$ 38 952	\$ 31 091
Environmental improvements	10 100	8 367
Local tax worth of net jobs created	<u>20 480</u>	<u>15 750</u>
Total benefits to community	<u>69 532</u>	<u>55 208</u>
Social costs to community		
Local taxes consumed in services (Note e)	<u>55 700</u>	<u>34 400</u>
Net social income to community	<u>\$ 13 832</u>	<u>20 808</u>
<b>Social benefits and costs to general public</b>		
Social benefits to general public		
Federal taxes paid (Notes e & f)	\$ 165 800	\$ -
State taxes paid (Note e & f)	55 500	9 830
Contributions to knowledge (publications, etc)	14 100	8 300
Federal & state tax worth of net jobs created	<u>69 800</u>	<u>34 800</u>
Total benefits to public	<u>305 200</u>	<u>52 930</u>
Social costs to general public		
Federal services consumed (Notes e & f)	83 000	77 000
State services consumed (Notes e & f)	<u>31 100</u>	<u>23 500</u>
Total costs to public	<u>114 100</u>	<u>100 500</u>
Net social income (cost) to general public	<u>\$ 191 100</u>	<u>\$ (47 500)</u>
Net social incomes (cost) to state, community & public	<u>313 935</u>	<u>\$ 5 174</u>
	1971	1970
<b>Social benefits and costs to clients</b>		
Social benefits to clients		
Added value of previous contracts to clients (Note g)	\$22 337 500	\$12 870 000
Social costs to clients		
Contract revenues as opportunity costs (Note h)	<u>4 572 459</u>	<u>3 254 541</u>
Net social income to clients	<u>\$17 765 041</u>	<u>\$ 9 615 459</u>

## Abt Associates Inc. social and financial balance sheet

Social assets are resources which promise to provide future social and economic benefits and are a social asset to the company valued at present worth.

<i>Suppliers of social resources</i>	<i>Notes</i>	<i>1976</i>	<i>1975</i>
<b>Staff</b>			
Staff available	1	\$27 282 000	\$24 501 000
Training investment		2 4 496 000	3 752 000
		31 778 000	28 253 000
less Accumulated training obsolescence	3	1 578 000	1 526 000
		\$30 200 000	\$26 727 000
<b>Organisation</b>			
Creation and development of organisation	4	\$ 1 041 000	\$ 911 000
Child care and social audit Development	5	128 000	101 000
Total organisational assets		\$ 1 169 000	\$ 1 012 000
<b>General public and community</b>			
Public services paid for through taxes (Net of consumption)	6	\$ 1 245 000	\$ 940 000
Total public and community		\$ 1 245 000	\$ 940 000
<b>Stockholders</b>			
Total current assets	7	\$ 4 850 000	\$ 4 095 000
Total net physical assets	7	5 194 000	4 322 000
		\$10 044 000	\$ 8 417 000
Total assets	7a	\$42 658 000	\$37 096 000

Social equity: society's investment in the company is created by recognising the difference between the net increase in value of social assets and social liabilities.

### Staff

See statement below for financial equity that is not a social asset or liability. Total staff equity.

### Organisation

Total organisation equity

### General public and community

Total general public and community equity

### Stockholders

Staff stockholders' equity

Non-staff stockholders' equity

Total stockholders' equity

Total equity

Social liabilities: are future sources of economic or social cost and are valued at their present economic worth.

<b>Staff</b>			
Staff wages payable	8	\$30 200 000	\$26 727 000
Total staff liabilities		\$30 200 000	\$26 727 000
<b>Organisation</b>			
Organisation financing requirements	9	\$ 1 429 000	\$ 1 189 000
Total organisation liabilities		\$ 1 429 000	\$ 1 189 000
<b>General public and community</b>			
Accumulated pollution to the environment caused by company operations	10	\$ 349 000	\$ 270 000
Total public and community liabilities		\$ 349 000	\$ 270 000
<b>Stockholders</b>			
Total current liabilities		\$ 3 079 000	\$ 2 297 000
Total long term liabilities	7	\$ 2 847 000	\$ 2 490 000
Total stockholders' liabilities		\$ 5 926 000	\$ 4 787 000
Total liabilities	10a	\$37 904 000	\$32 973 000
		\$ (260 000)	\$ (177 000)
		\$ 896 000	\$ 670 000
		\$ 1 294 000	\$ 1 142 000
		\$ 2 825 000	\$ 2 488 000
		\$ 4 119 000	\$ 3 630 000
	10b	\$ 4 755 000	\$ 4 123 000

<b>Company/stockholders</b>			
Salaries paid (exclusive of training investment and fringe benefits)	18	\$ 6 407 000	\$ 5 707 000
Training investment in staff	19	744 000	766 000
Direct contract cost—overhead, general administrative (expenditures not itemised)	20	6 644 000	6 212 000
Vacation, holidays and sick leave	21	1 058 000	948 000
Improvement in space and environment	22	132 000	127 000
Federal, state and local taxes paid	23	745 000	689 000
Health, dental and life insurance	24	332 000	252 000
Staff food service and child care facilities	25	83 000	99 000
Tuition reimbursement	26	21 000	23 000
Employee stock ownership		189 000	
Plan and retirement income plan	27		148 000
Interest payments	28	299 000	267 000
Income foregone on paid-in capital	29	362 000	306 000
Social audit development	30	14 000	4 000
Total company/stock cost		\$17 027 000	\$15 457 000
<b>Staff</b>			
Opportunity cost of total time worked	40	\$ 8 331 000	\$ 7 509 000
Layoffs and involuntary terminations	41	143 000	115 000
Inequality of opportunity	42	0	1 000
Uncompensated losses through theft	43	0	1 000
Total staff cost		\$ 8 474 000	\$ 7 626 000
<b>Clients/general public</b>			
Cost of contract work to clients	49	\$17 622 000	\$15 806 000
Federal and state services consumed	50	388 000	348 000
Federal and state tax worth of net jobs decreased	51	25 000	0
Pollution to the environment caused by company operations	52		
Generation of electricity	14	47 000	55 000
Staff commuting	15	23 000	19 000
Paper consumed	16	9 000	7 000
Total cost to clients		\$18 114 000	\$16 235 000
<b>Community</b>			
Increased parking area	56	\$ 0	\$ 3 000
Local services consumed	57	52 000	42 000
Local tax worth of net jobs decreased	58	4 000	0
Total cost to community		\$ 56 000	\$ 45 000
Total cost	60	\$43 671 000	\$39 363 000
		\$ 1 188 000	\$ 894 000
		\$ 2 261 000	\$ 1 571 000
		\$ 1 370 000	\$ 1 275 000
		\$ 145 000	\$ 106 000
	61	\$ 4 964 000	\$ 3 846 000

## CSR—1990 Annual Report

### CSR's People Give It a Competitive Advantage

CSR recognises that the collective efforts of its people are directly responsible for the company's success and reputation in the eyes of customers and the public.

The key attributes CSR seeks to develop in its people are competence, consistency and integrity. The company's organisation structure, management style and personnel practices provide an environment in which people are given the opportunity to demonstrate and develop their skills.

CSR works on the principle that the more its people know about their jobs and the markets they service, the better they are able to manage their businesses. Accordingly CSR:

- provides training at all levels to ensure employees have the skills required for their present jobs and are equipped for career development
- concentrates on businesses it knows and understands, and only moves into businesses where its people can add value
- ensures that decision makers are close to their customers and have the information and authority to respond to the market place.

CSR employed 22,357 people, an increase of 4,091. The increase mainly reflects the acquisition of the subsidiaries of ARC America Corporation in the United States. About 32% of CSR employees work outside Australia, mostly in the US.

Equal employment opportunity is central to CSR's personnel practice. CSR's recruitment, training, promotion and reward practices, as well as its organisation and management processes, are designed to attract the best people and to allow them to develop to the full extent of their aptitudes and skills.

In Australia, compliance with affirmative action legislation includes the submission of annual reports by all business units to the Commonwealth Government's Affirmative Action Agency. Employment of women as a proportion of the total CSR workforce is gradually increasing, particularly in middle management. More needs to be done, and will be done.

CSR is improving workplace productivity and efficiency. CSR's awards and industrial agreements in Australia are being restructured to allow for more flexible working arrangements at the site level. Changes are also being made to classification structures to encourage employees to acquire and use new skills. These arrangements, combined with a greater emphasis on consultation between management and employees, should assist in achieving workplace change and improved productivity.

Occupational health and safety continues to be an important issue. CSR's health, safety and rehabilitation record is generally good and justifies the company self insuring for workers' compensation. The safety performance of some of the businesses acquired in recent years has not been as good as that of CSR. Considerable effort is being directed to improving this situation and positive results are being achieved. New policies were recently introduced dealing with occupational health and safety, and rehabilitation for employees in Australia.

All CSR employees have access to superannuation which is competitive by community standards. The two staff funds have been combined, enabling surplus assets in the defined benefit fund to be used to fund contributions for all CSR's Australian staff.

Compensation has been paid to ex-employees suffering from asbestos related illnesses. During 1989, CSR and the Western Australian State Government Insurance Commission implemented a settlement arrangement which resulted in the resolution of virtually all outstanding claims by former employees and their families against CSR and Micalco for compensation arising out of the operation of the asbestos mine and mill at Wittenoom, Western Australia.

### Contributions to the Community

CSR makes its most significant contributions to society by operating profitable businesses which employ people, buy goods and services and pay taxes. Last year, CSR added value of SA1766 million to the \$2774 million of goods and services purchased. Of the added value, SA756 million went to employees and SA349 million to governments.

Donations are made to local community organisations in areas where CSR operates. Donations are also made to educational and charitable organisations. In 1990, support was given to victims of the Newcastle earthquake and the New South Wales and Queensland floods.

## Employee information

Year ended 31 March % change	1990	1989
Employees <sup>a</sup> at 31 March 22	22 357	18 266
Australia 7	15 234	14 174
US 92	5 810	3 033
New Zealand 24	560	453
Other countries 24	753	606
Males 22	19 863	16 307
Females 27	2 494	1 959
<b>New university graduates recruited</b>		
Engineering and science	44	29
Commerce and economics	28	15
Other	<u>6</u> 78	<u>—</u> 45
<b>Training</b>		
Apprentices at 31 March	451	235
Internal training/management programs		
Number attending	408	524
Employee days involved	1 359	1 635
<b>Serious injury frequency rate</b>		
Building and construction materials	41	25
Construction materials US	25	24
Timber products	50	61
Sugar	27	33
Aluminium	—	—
Group including corporate	36	34
<b>Financial performance</b>		
Trading revenue per employee (\$A thousand)	202	165
Net profit before abnormal items per employee (\$A)	18 200	16 774
Wages, salaries and payments to retirement funds per employee (\$A)	33 815	30 931
Value added per employee (\$A)	78 991	74 400
Total CSR contributions to CSR superannuation funds (\$A million)	29.8	20.2

<sup>a</sup> Employees at wholly-owned operations, subsidiaries and associated activities operated by the CSR Group.

## Amcor—1990 Annual Report

### Amcor in the Community

As in previous years, during 1989–90 Amcor supported a wide range of charities, community service organisations and educational and medical organisations. In addition, Amcor management and staff assist many businesses, charitable and scientific activities on a voluntary basis.

APM Forests became involved in an unusual community activity during the year by donating 1,200 tonnes of pine forest soil from its Silvercreek Tree Farm in Gippsland for the new gorilla enclosure at Melbourne Zoo.

Architects for the new enclosure needed soil suitable for growing rainforest plants to create the appropriate habitat for the gorillas. APM Forests provided the answer.

APM provided financial assistance to the flood victims of East Gippsland and Queensland in June–July 1990.

In July 1989, Amcor made a substantial donation in support of Melbourne's bid to host the 1996 Olympic Games.

In support of medical research the group is donating generously over three years to the Austin Hospital in Melbourne to help finance the introduction of Positron Emission Tomography technology, which offers the possibility of treatment for Parkinson's, Alzheimer's and Huntington's diseases.

Following the tragic earthquake in California in 1989, Amcor donated to the appeal to help repair damage at the Stanford University Business School. A number of Amcor's executives have attended the School in recent years.

As further evidence of our commitment to education, Amcor has agreed to support the Winston Churchill Memorial Trust by funding in 1992 a Churchill Fellowship for the study of paper recycling in Europe and North America.

APM provides wide-ranging support for community and environmental activities, including principal sponsorship of the Banksia Environment Foundation. The Foundation makes awards for environmental achievement in areas such as recycling, community service and innovative technology.

APM also is actively involved in community tree planting programs in the Latrobe Valley in Victoria.

APM and Containers Packaging both contribute to the enhancement of the environment by supporting programs such as the Keep Australia Beautiful litter reduction campaign.

Amcor supports the performing and literary arts and in 1989–90 was a sponsor of the Victoria State Opera and the Australian Ballet.

Amcor's policy is to spread our available funds as widely as possible, particularly in the communities where the group conducts business. We are proud of our record as a responsible corporate citizen.

### Amcor's People

Amcor has 17,700 employees in Australia, New Zealand, South-East Asia, North America and Europe.

Throughout the company there is recognition of the needs and aspirations of the individual within a team environment and that recognition has contributed to our on-going success.

Training and employee development play an important role in our progress. This year the Australian Government introduced legislation designed to increase the amount of money spent by industry on training. Amcor's current expenditure on training is well in excess of the minimum levels initially required by legislation.

The Amcor employee share plan enables employees with one year's service to take up additional shares each year, depending on the increase in Amcor's earnings per share (EPS). Shares are offered at a discount below market price and dividends are used to pay off the balance owing.

Based on results for the year to 30 June, 1989 over 90% of employees eligible to participate in the plan accepted the offer and became Amcor shareholders. A total of 1.7 million shares was issued. However, the increase in Amcor's EPS in 1989–90 was insufficient to justify a further issue of shares during 1990–91.

Award restructuring has continued to develop improved employee skill flexibility and greater job knowledge, with a view to increased productivity throughout the group.

On an individual level Amcor actively encourages self-development by encouraging employees to undertake suitable courses of study. The post graduate degree course in pulp and paper technology at Monash University in Victoria is supported by the company.

Employee transfers designed to promote an interchange of knowledge and skills take place throughout the group at a national and international level.

Amcor participates in a scholarship program which aims to promote international understanding. We provide two scholarships each year for children of employees to spend a year overseas, living with a host family and attending school.

Amcor has an affirmative action plan designed to ensure equal opportunities in the workplace for women. We are also committed to implementing employment practices which will encourage an increased number of women into management positions.

Most Amcor employees belong to employer-sponsored superannuation funds which provide benefits designed to ensure financial security in retirement. Due to the number of regulatory changes in recent years, communication programs within the Amcor group have been upgraded to ensure fund members fully understand how changes affect them.



## BHP—1990 Annual Report

### Environment, Health and Safety

BHP seeks to improve continually all aspects of its operations, including environmental, health and safety management.

Environmental reviews of BHP's world-wide operations are being undertaken. We are also examining the challenges and opportunities that global environmental issues pose for our businesses.

Society is demanding higher standards of environmental care. All existing operations and planned developments are coming under increasing scrutiny. This is also being reflected in political and regulatory activities in most countries.

BHP supports the need to balance society's development and resource needs with the requirement for a safe, healthy and sustainable environment.

Through planning, research and careful monitoring, we aim to conduct our business so that it protects the health and safety of its employees, contractors, customers and the public, minimises the effect of its activities on the environment, and complies with relevant regulations.

In the steelworks, new capital investments incorporate the best available environmental technology to meet tighter controls on discharges and emissions to atmosphere.

Tighter environmental controls are based, in part, on improvements in analytical chemistry which allow detection of levels of pollutants not measurable in the past.

Where existing plant requires improvement to meet today's higher standards, new environmental control facilities are being installed progressively.

The petroleum business has continued to review its environmental risk management to further reduce the risk of oil spills and other potential hazards.

### BHP and the Community

We are also working with industry bodies to increase substantially the resources available and the capacity to respond to oil spills.

In mining and mineral processing, we continue to commit substantial resources to rehabilitation, environmental management and research, and development work as a part of operations.

In New Mexico, the San Juan surface coal mine was awarded the Interstate Mining Compact Commission's 1989 National Reclamation Award for demonstrated excellence in land management.

In Australia, the rehabilitation success demonstrated during two decades of mineral sands mining on the east coast has significantly assisted with planning for a new mineral sands mine at Beenup in Western Australia.

All business units are continuing to seek improvements in safety through integration of accident prevention into normal management practice and health and safety programs specific to their work environment.

Achievements included continuing reductions in the number of lost time accidents recorded at mines in the Minerals Group, which are generally well below average industry standards.

In New Mexico, the La Plata mine was co-winner of the New Mexico Safety Award for Small Coal Mines and the Navajo mine was awarded Operator of the Year as the safest large mine in the state by the New Mexico Mining Association.

BHP Steel's Pattern/Special Process Shop, Slab and Plate Products Division, Port Kembla, received the National Safety Council of Australia's award for outstanding achievement in New South Wales. The shop has operated for 34 years without a lost time injury.

Occupational health and safety research work under way includes investigation of the concentration of diesel emissions in coal mines; a joint study with the Australian Coal Association into the design of underground mining equipment; and a manganese mine workers health study.

BHP's primary contribution to the countries and communities in which we operate is in creating and sharing wealth. BHP provided approximately 8% of national export income and 2% of Gross Domestic Product.

Internationally, BHP actively supports community organisations through a wide range of donations at corporate and local levels. The main support was given in locations in which we operate.

Support was given to natural disaster funds following severe flooding in Queensland, New South Wales and Victoria, and earthquakes at Newcastle and San Francisco.

An emphasis continues to be placed on the encouragement of young people, particularly in education. Initiatives include the BHP Science Awards held in conjunction with the Australian Commonwealth Scientific Industrial Research Organisation (CSIRO) and the Summer Student Scholarship Awards program in New Mexico.

## Extract from BankAmerica Corporation Annual Report 1974

Urban Affairs

Urban Affairs assigned new officers, called regional urban development officers, to major metropolitan areas in seven of the bank's eleven California regions. These officers, all specialists in minority business lending, work closely with community offices and minority businesses to encourage and expand minority customer relations.

Two new programs were developed in Los Angeles to provide better career information for junior and senior high school students. One program includes a slide presentation on banking careers and trips to Bank of America facilities. The other acquaints students with a variety of career alternatives and provides visits to various industries.

Affirmative Action

Significant strides were made in the continuing efforts to identify, develop and upgrade minority and women employees as the chart below illustrates. Through intensive recruitment, training and development efforts, further Affirmative Action progress was made in 1974.

Overall, minorities represent the same proportion in Bank of America's staff as in the State of California.

The Equal Opportunity Section in Personnel Administration monitors all employment activities to insure equal opportunity for all persons.

The following chart shows the gains Bank of America has made since 1971 in its continuing commitment for equal opportunity in hiring and advancement for women and minorities:

	March 1971	March 1972	March 1973	March 1974	Dec. 31 1974
<i>Women</i>					
Total Bank Staff	77.4%	77.9%	73.4%	73.8%	74.3%
Officers	23.1%	25.3%	29.9%	32.4%	34.0%
<i>Minorities</i>					
Total Bank Staff	20.8%	22.5%	23.7%	25.3%	26.6%*
Officers	6.5%	7.4%	9.0%	10.4%	11.6%

\* Minorities constitute 26.5% of California's population, according to the 1970 Census.

Investments.

Bank of America's Trust Department in 1974 gained the services of an analyst whose full-time duty is to advise on the social responsibility of businesses as their conduct affects investment decisions. The corporate responsibility analyst was appointed by BA Investment Management Corporation, wholly-owned subsidiary of BankAmerica Corporation, which serves as investment advisor to the Trust Department.

Contributions and Grants

Bank of America made charitable contributions of \$27 million to Bank of America Foundation and to other deserving organizations. These funds were distributed in the following approximate proportions: Health, 48 percent; Education, 31 percent; Community Involvement, 18 percent; other, 3 percent.

*Public Broadcasting Service:* Bank of America made two gifts to PBS television stations. It gave \$57,000 to KQED, Inc., and the Pacific Film Archive of the University of California at Berkeley, to partially fund the showing of a series of 13 Japanese film masterpieces on the 240-station network.

The bank also made a \$104,000 grant to seven California PBS stations for three series of programs: "Evening at Symphony," "Romagnoli's Table," and "Animated Film Festival."

*Poppy Park:* Bank of America Foundation supported a statewide effort by school children to preserve the best-known stand of the state flower, the California poppy. The pupils raised \$18,000 and the foundation matched that amount to save a 1,000-acre area in Lancaster, California. The children have named the wildflower preserve "Poppy Park." It will be officially established as a state park in 1976.

*Multicultural Resources:* The Foundation also gave \$30,000 to support a library of 5,000 books and other publications for and about various ethnic cultures. The library, a one-of-its-kind collection called "Multicultural Resources," is also receiving administrative and staff assistance from San Francisco State University and the San Francisco School District.

Paper Recycling

The corporation continued its program of using recycled paper and recycling waste paper whenever practical. More than 2,650 tons of used paper - principally old records, used corrugated cartons, and obsolete forms - were turned over to secondary fiber companies in 1974.

On the other side of the cycle, many bank forms and almost all bank envelopes use stock containing at least 75 percent recycled paper. All general bank letterhead stationery is 100 percent recycled paper.

However, scarcity and cost of recycled paper for production of the 1974 Annual Report forced the corporation to forego its use this year.

## Extract from Eastern Gas and Fuel Associates 1972 Annual Report

### Toward Social Accounting

#### TO OUR SHAREHOLDERS:

There has been much talk in recent years of corporate social responsibility and of the need to develop some sort of social accounting to gauge how well a given firm is performing - not just as an economic unit but as a citizen. Indeed, some have suggested that these measures of corporate performance beyond net profit should be subjected to an independent social audit.

This insert for the 1972 Annual Report of Eastern Gas and Fuel Associates has been designed as an experimental exploration of two aspects of social accounting for "self-auditing" purposes:

- (1) What are some internal topics on which management can presently assemble and organize reasonably accurate and coherent data?
- (2) Which issues of social accountability are of internal interest and to what extent are shareholders in particular interested, if at all?

To explore the first of these aspects we have gathered statistical information that covers four fields from among the many that are currently of concern to those studying corporate social responsibility:

- Industrial safety
- Minority employment
- Charitable giving
- Pensions

To explore the second aspect we have included, at the end of this insert, a short questionnaire which, if you will read it back, will serve as a useful measure of shareholder concern with corporate social responsibility and the reporting of it. No generally accepted standards or methods of presentation have been developed for shareholder reporting on such topics nor is there clear evidence as to shareholder interest.

The topics for this first report were not chosen because they are necessarily the most important ones, or the ones that might make us look good, but because they are the most readily measurable, for our own goals with respect to them are comparatively simple and clear, and because they are in areas where management can fairly directly influence results. In addition, managerial decisions in these fields can have a significant impact on earnings per share.

In the process of making this first compilation of social data from our various operations, we found that our records were less complete and less certain than we had believed. We also found that even inadequate disclosure begins to exert a useful pressure on management to comply with new public expectations as to the conduct of large corporations. It may also be some of the best evidence that management is sincere, concerned and making an effort to meet proper expectations.

Four major recurring principles for the quantification of social responsibility have been suggested:

First, that our priorities have been changing with some rapidity. Many of our traditional economic and commercial measures of progress have become obsolete. We need a new kind of social accounting that goes beyond GNP for the nation and goes beyond net profit for the firm.

Second, when we think of our current economic and accounting measures of GNP and net profit as our prices when you really get into the nitty gritty of how they are put together, there certainly is distortion.

Third, many proposed imprecise measures of social accounting can be sufficiently accurate to be instructive. They are not hopelessly less accurate than GNP or net profit, and as they can be quite useful, even though they lack precision, for many purposes for which we cannot use GNP and net profit.

And finally, while our efforts to calibrate our concerns by social accounting will tell us the general sense of priorities, without personal observation in the field and a weighing of the figures that we create, a social accounting, social accounting itself becomes only a new mandatory gauge.

As we proceed with these early attempts to develop some form of social social accounting, we will require additional useful insights into this new art.

The Chairman, President

#### 1. INDUSTRIAL SAFETY

As one legislation has demonstrated that a major current public concern, especially in the heavy industries in which Eastern is involved, is the health and safety of employees.

Our industrial accident record in recent years has not been very good. One standard measurement is the accident frequency rate (number of accidents versus hours worked), and our rate has almost doubled in the last three years, going up most dramatically in gas operations. It is clear that our safety performance has been slipping. In addition it seems that our record is poorer than that of a number of firms with whom we have compared specific records. Just where we stand in our various industries is difficult to gauge because meaningful comparative figures are not available.

##### ACCIDENT FREQUENCY RATE

(Lost time accidents per million employee hours)

	1970	1971	1972
Coal & Coke	43	61	78
Gas	14	76	30
Marine	34	41	43
EGFA Avg	36	50	64

Another measure of safety performance is the severity rate, which takes into account time lost as a result of accidents. Here Eastern's record has been steadier, and apparently more in line with other firms for our industry. But much room for improvement remains.

##### ACCIDENT SEVERITY RATE

(Employee days lost per million employee hours)\*

	1970	1971	1972
Coal & Coke	2,948	3,477	4,709
Gas	777	191	303
Marine	1,707	2,015	1,423
EGFA Avg	2,775	2,516	3,031

\*Excluding days charged for fatalities

Frequency and severity rates, either for a single firm or for an industry, are rather elusive statistics. They may appear to be simply from improved reporting, or may appear better if excessive pressure to improve the record results in valuable reporting practices. Comparisons are complicated by numerous variables. Our most important ones, for instance, are about the basis and as are of the workplace even when not actually working. A greater awareness by both employees and management of the importance of safety may increase the number of reported accidents. Improved benefits could encourage accident reporting. Comparisons are also difficult because of different bases of reporting. We are trying for 1972 to improve both our performance and our ability to supply managers with comparable industry statistics.

Job related fatalities, of course, are the most serious and tragic accidents. We require full reports to top management on all serious injuries and fatalities along with proposals to prevent recurrence. At Eastern we are constantly trying to develop more effective ways to impress on all our people the need to guard against the most preventable accidents in their particular line of work. Here is our recent record of fatalities.

FATALITIES

	1970	1971	1972
Coal & Coke	4	3	4
Gas	0	2	2
Marine	1	0	1
<b>ES&amp;A Total</b>	<b>5</b>	<b>5</b>	<b>7</b>

Critics of industry often assume that management has a free ability to reduce accident frequency and severity and to minimize fatalities that may be the case. We do not accept an the rationalization that accidents just happen and we would do the best to suggest that a system alone is at fault. But it is obvious that we need to be better prepared and to improve the training, motivation and information which is fundamental to our at least one of the 1972 fatalities, the victim was an experienced employee who was directly violating a standard safety rule of the company at the time of his death. The need for and efficacy of broad safety indoctrination is evidenced by the fact that 11 employees were fatally injured in 1972 in accidents off the job.

The economics of safety continues our social humanitarian concerns. Compensation of employees injured on the job cost Eastern at least \$1,000,000 last year or about 20¢ in earnings per share. We are continuing to increase our commitment of men and money to improving safety programs in all operations. One of our headquarters officers has been assigned to regular field visits to safety programs and the compilation and analysis of accident statistics. Eastern Associated Coal Corp. has further strengthened its existing safety program by engaging the highly respected safety department of a firm in another industry to help us improve our safety performance in our operations. In Ruston Gas Company, a safety campaign has commenced that focuses not only on safe work habits but also on continuing refinement of equipment and procedures to avoid dangerous situations.

MINORITY EMPLOYMENT

An important thrust of Eastern's social concerns effort is to recruit personnel to the apparently clear national desire to bring an end to the limitation on employment and promotion for racial and religious minorities. This difference from that of the nation is of the minority.

It is difficult to generalize fairly and judiciously about Eastern's minority employment statistics. Numbers, while minority employment in the company has increased in recent years, but the percentage of minority employment has been particularly noticeable in coal operations, but in the instance of the coal operations has come in areas where there has been a greater minority population in the area of population. And it may be that the minority employment statistics for Ruston Gas Company, a coal company, are fairly representative of the industry as a whole. In the coal industry, the Ruston Gas has had an increase in the number of integrating its workforce. The Ruston Gas Company, a coal company, has had an increase in the number of integrating its workforce. The Ruston Gas Company, a coal company, has had an increase in the number of integrating its workforce.

MINORITY EMPLOYMENT

	1970	1971	1972
<b>Coal &amp; Coke</b>			
Total	1,701	1,690	1,644
Minority	57%	54%	51%
% Minority	3.4%	3.2%	3.1%
<b>Gas</b>			
Total	1,460	1,500	1,511
Minority	10%	10%	10%
% Minority	0.7%	0.7%	0.7%
<b>Marine</b>			
Total Employees	1,227	1,132	1,178
Minority	6%	6%	6%
% Minority	0.5%	0.5%	0.5%
<b>ES&amp;A*</b>			
Total Employees	4,388	4,325	4,326
Minority	6.5%	6.1%	5.9%
% Minority	0.3%	0.3%	0.3%

\* Includes Ruston Office

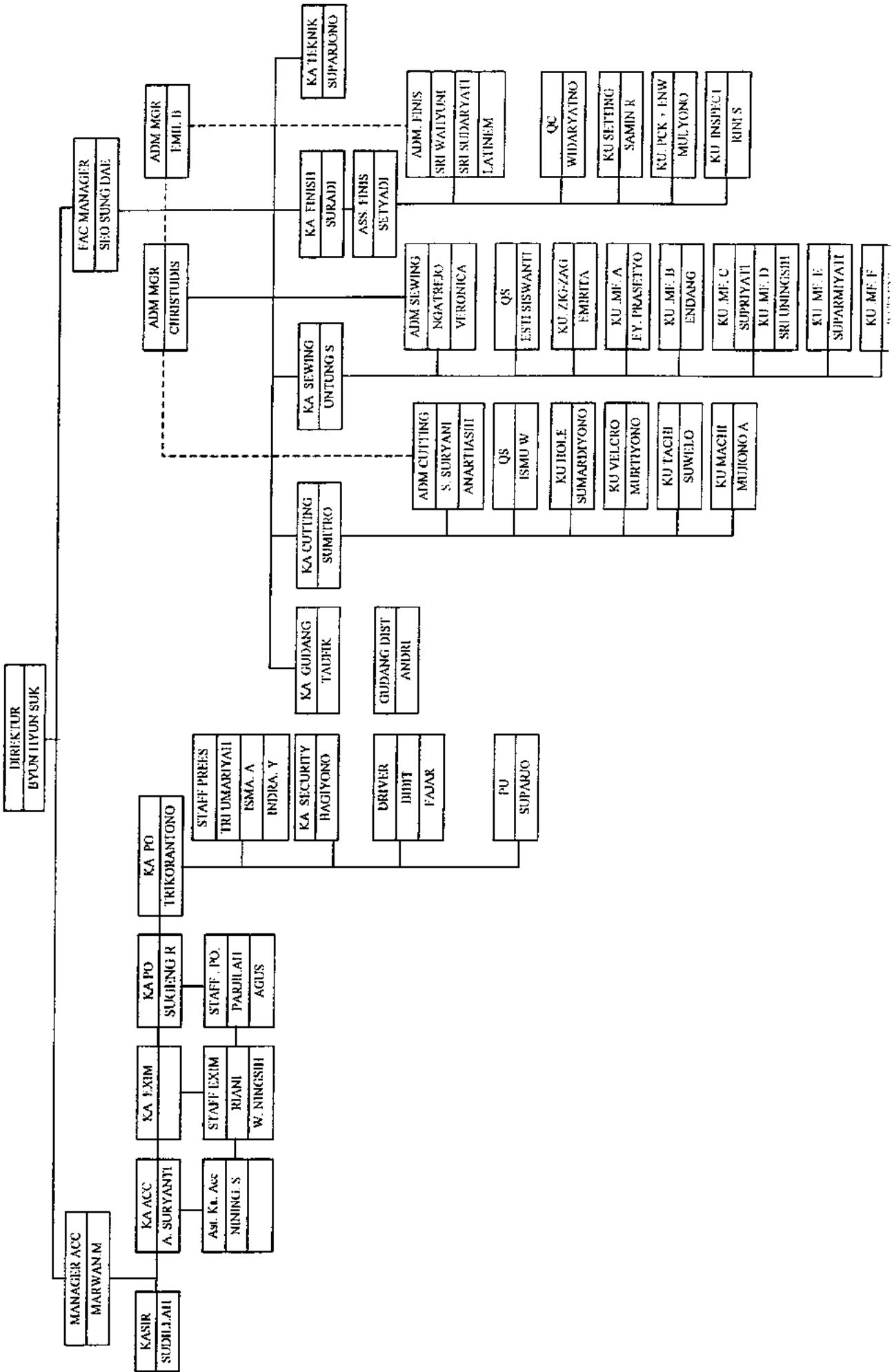
Measuring progress in integration is further complicated by the fact that companies such as Eastern do not record the race of employees until quite recently. Many of our operations are so geographically scattered that it is difficult to determine in many cases if our percentages of minority employment are in line with the minority population in reasonably relevant areas, although it does seem to be true.

MINORITY EMPLOYMENT LEVELS

	1971	1972	1972 Total in Category	1972 % of Total
Officers & Managers	15	17	1,779	4.1%
Professional & Technical	19	34	648	1.5%
Clerical	51	54	895	2.1%
Skilled	361	393	5,091	11.8%
Unskilled	271	216	3,641	8.4%

Passing over complicated matters of definition, the figures seem to indicate that Eastern has done a reasonable job but still has some distance to go in reaching a fair proportion of minorities in the upper tiers and in levels of employment. Our effort in recruitment and advancement is to give due attention to merit and performance while still showing concern for the need to achieve appropriate representation of minorities. There are local instances in our operations which will require continuing attention and planning if this is to be accomplished.

**STRUKTUR ORGANISASI  
PT. KIHO BALI KORIN  
TAHUN 2004**





**PT. KIHO BALI KORIN** <sup>95</sup>

• Sport Gloves Manufacturer • Exporter

Ds. Babadan, Kel. Purwomartani, Kec. Kalasan, Kab. Sleman, Yogyakarta 55571

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**SURAT KETERANGAN**

**No : 08 / Pers - KBK / I / 2004**

Dengan hormat,  
Yang bertanda tangan di bawah ini,

Nama : Tri Korantono, SH  
Jabatan : Kepala Bagian Personalia  
Alamat : Babadan, Purwomartani, Kalasan, Sleman, Yogyakarta

Dengan ini menerangkan bahwa :

Nama : Ngasip  
No. Mahasiswa : 99312084  
Jurusan : Akuntansi Fakultas Ekonomi  
Universitas Islam Indonesia Yogyakarta  
Alamat : Jl. Nangka 3 no. 134 Maguwoharjo Yogyakarta

Telah mengadakan penelitian di PT. KIHO BALI KORIN sejak tanggal 10 Desember 2003 – 02 Januari 2004.

Demikian surat keterangan ini diberikan untuk dapat digunakan sebagaimana mestinya.

Di keluaran di : Yogyakarta  
Pada tanggal : 08 Januari 2004

PT. KIHO BALI KORIN

  
TRI KORANTONO, SH  
KA. PERSONALIA