

THE IMPACT IMPLEMENTATION OF MAPPING MODEL OF CORPORATE SOCIAL RESPONSIBILITY FUNDS IN BALI

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ABSTRACT

Bali is very dependent on tourism. Many hotels that operate and develop as a result of the advancement of the tourism sector in Bali. The preservation of tourism object is the responsibility of all parties, including government, community and no exception-the companies. Today many funds Corporate Social Responsibility (CSR) which is directed only for public consumption or certain groups. There is nothing wrong with the distribution, but it would be good also to focus on distribution of the things that can contribute to the long-term such as keep the preservation of tourism object. This research aims to; (1) gives an overview of mapping the implementation of the distribution of CSR funds in Bali, (2) generate the mapping of priority tourism object as target of CSR, (3) generate the mapping of distribution of CSR funds that leads to the preservation of tourism object, and (4) the impact of implementation of the model on company budgeting. The study was used four stages of research development models, namely: Define, Design, Development and Disseminate. The results showed: (1) mapping of the implementation of distribution of CSR funds prior to 2015 focused on seven categories of activities and visible largest distribution out for the category of direct community involvement and general categories, which reached 48% and 7%. (2) mapping of the tourism object priority indicates there was five categories of tourism object that can be used as consideration in taking implementation policy of CSR funds, (3) distribution model of CSR funds which developed prioritize more on tourism object priority as CSR object and was supported by the hotel in the form of budgeting of CSR funds priority which would be implementation in 2015 and (4) Impact of implementation the model in budgeting at the hotel showed a shift in the percentage of CSR funds use. In detail result of a shift in the budget of CSR funds use in 2015 include: 35% for environmental concern about including the preservation of tourism object, 4% for the activities associated with concern about of energy sources, 8% for the activities of health and safety at work, 7% was used for other activities employment, 9% for activities related to product donations, 33% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the remaining 4% was used for other general activities.

Keywords: Mapping Model, Distribution of Funds, Corporate Social Responsibility and Tourism Object

1. INTRODUCTION

In the economic development of a region, all components have the opportunities to contribute. The government's role is very important especially in organizing the various components and the potential contribution of each component to deliver results as possible in the development of the economy. Bali Province is a world tourist destination. Many companies supporting the tourism industry such as hotel, restaurant and travel agencies operating in Bali. These companies have benefited immensely from the use Bali as a tourist destination. The role of these companies should be able to create multiple effects to the surrounding community, not least the implementation of corporate social responsibility that can be felt by the local community. Even corporate social responsibility undertaken is appropriate to give effect to strengthen the tourism potential in the area. Darwin (2004) defines CSR as a mechanism for an organization to voluntarily integrate social and environmental concerns into its operations and interactions with stakeholders, which exceeds the responsibilities of organizations in the field of law. There are at least five main benefits of CSR for the company's profitability and financial performance is more robust example through environmental efficiency, increase accountability and asesement from the investment community, encourage employee commitment because they are noticed and appreciated, reducing vulnerability turmoil with the community and enhance the reputation and corporate branding (Ancok, 2005). Wheeler and Elkington (2001) argues that the cybernetic reporting and communication will be the main thing in the future. Due to the dynamic nature of cybernetic system, has a high ability and intelligence, as well as having the ability to be able to regulate the mechanism itself. CSR Description has also been widely expressed in a variety of different viewpoints. Starting from an economic standpoint narrow namely to improve the welfare of shareholders (Friedman, 1962), an economic standpoint, regulations, ethics and freedom in a responsible manner (Carroll, 1979), good corporate citizenship (Hemphill, 2004) by Michael Porter which uses the term more narrowly, namely corporate philanthropy (Porter and Kramer, 2002). Robins (2005) said that the basic idea of CSR is that businesses should act and take responsibility more than just a legal responsibility to shareholders, employees, suppliers, and customers. Manakkalathil and Rudolf (1995) concluded that the CSR-related ethical issues. However, CSR and business ethics have different meanings. CSR relates to the social contract between business and the communities in which it operates (e.g., Steiner 1972).

2. LITERATUR REVIEW

Research in 2014 resulted in: (1) Mapping the distribution of funds that have been implemented CSR indicates that all hotels were selected as sample CSR implements. Implementation of CSR focused on seven categories of activities and visible largest distribution out of the category of direct community involvement and general categories, which reached 48% and 7%. (2) Attraction Mapping of the priority indicates there are five categories of attractions that can be used as consideration in policy making implementation of CSR funds. These categories include: (a) the attraction of religious buildings such as temples, (b)

attraction historical building, (c) attraction cultural village, (d) natural attractions and (e) attraction populist economic activity. (3) The distribution model of CSR funds oriented to the preservation attractions prepared jointly require every engaged company in the tourism sector to CSR implement and prefer the attractions of priority as the object of CSR, mapping model has been supported by the hotel in the form CSR budgetting funds priority will implemented in 2015. Some previous research on CSR sites generally compare the theme of each country (Chapple and Moon, 2005). Roome (2005) which states that cultural system could present a model of a point to understand how CSR is framed and constructed with the cultural constraints that exist in the country. Kampf (2005) analyzed the strategies used in communicating CSR to the general public via the internet on the Maersk and WalMart company. The study by Chapple and Moon (2005) showed that compared with India, South Korea, Thailand, Singapore, Malaysia and the Philippines, the penetration of Indonesia CSR reporting ranks last by 24%. The first sequence is occupied by India by 72%, which is a value three times that number. In consistence with Milton Fredman (Deegan, 2002 in Chambers et al, 2004), which considered that the implementation of CSR is not in accordance with the nature of business in which the company's goal is to maximize profits for shareholders, not to society as a whole can also be one of the causes of it. Castello and Lima (2006) stated that CSR relates to the ethical and moral issues of how companies make decisions and behave and, besides, discussing complex issues such as environmental protection, human resources management, health and safety in the workplace, local ties community, and relationships with suppliers and customers.

The specific objective of this research is to create a mapping distribution model of Corporate Social Responsibility funds and the formulation of policy recommendations related to the implementation of Corporate Social Responsibility for companies which can be used as consideration in the preparation of the budget by the company in the implementation of their Corporate Social Responsibility. It can also be used to prepare regulations by the government in regulating the implementation of Corporate Social Responsibility which carried out by the company in order to support and strengthen the potential of tourism in Bali.

3. METHODOLOGY

In principle, every business entity shall carry out corporate social responsibility. There is already a legal basis which requires that Law No. 40 of 2007 on Limited Liability Companies and Law No. 25 of 2007 on Investment. But what about its implementation in the field? Is it the right target? This study selected a sample of 4 and 5 star hotels operating in Bali. These hotels operate on the centers of accommodation in the region of Kuta, Nusa Dua, Ubud, Sanur, Candidasa and Lovina Beach. The sample total of 62 hotels. Observation conducted on the disclosure of CSR activities as stated in the company's financial statements. Disclosure classify of CSR information into several categories which include: (1) the environment, (2) energy, (3) health and safety, (4) other labor, (5) product, (6) the involvement of the community and (7) general. This disclosure customized with BAPEPAM No. G.2 VIII of the annual report and CSR items suitability for application in Indonesia consists of 7 groups and 78 items of disclosure (Sembiring, 2005).

4. RESULTS AND DISCUSSION

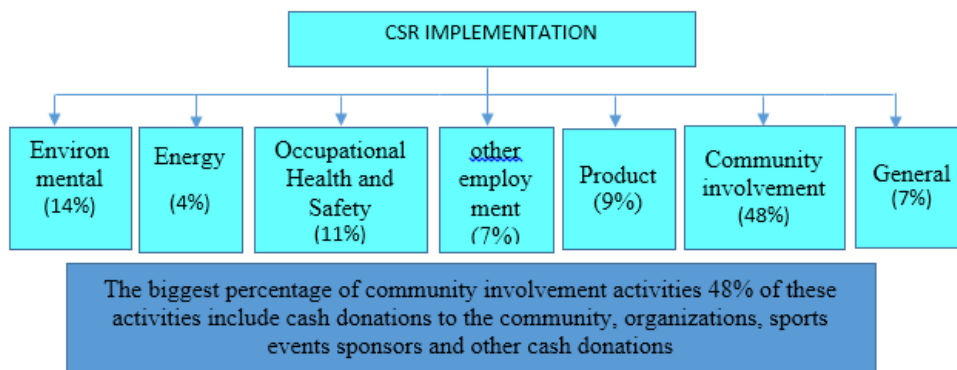
Mapping The Distribution Of Funds Csr Has Performed By Companies That Move Sector Tourism In Bali

The results showed that all hotels were selected as CSR implements sample. Implementation of CSR can be seen from the details detail the costs presented in the financial statements details. The disclosure indicates that the CSR activities implemented in seven categories of activities. Here is the distribution of CSR funds in each category: For the category of total funds distributed environment reaches 14%. Details of the distribution to environmental categories include: (1) the activities of pollution control, spending research and development for the reduction of pollution issued by the hotel in Bali to reach 3% of the total funds to be implemented to CSR, (2) activities such as reforestation, prevention or improvement environmental damage caused by the processing of natural resources funds expended by the hotel in Bali reached 7% of the total funds to be implemented to CSR, (3) activities that contribute to the art which aims to beautify the community funds expended by the hotel in Bali has reached 2% of total funds implemented for CSR and (4) the activities that contribute to the restoration of historic buildings of funds spent by the hotel in Bali has reached 2% of the total funds for CSR implemented. For the category of energy contributions from the CSR funds absorb only 4%. These activities include the company's efforts to reduce energy consumption and energy policy. For the category of occupational health and safety funds expended by the hotel in Bali reached 11% of the total funds to be implemented to CSR. Activities in this category include: (1) promoting activities the safety of workers and the physical and mental health funds expended by the hotel in Bali is about 3% of the total funds to be implemented to CSR, (2) activities of the expenditure of funds for committee work safety, research for occupational safety and health services employment funds expended by the hotel in Bali reached 8% of the total funds for CSR implemented. Activities for other categories of workers absorb about 7% of the total funds that have been issued by the hotel for their CSR activities. Activities in this category of activities are concentrated on providing funds for education and training amounted to 4%, while for other activities such as the provision of facilities for leisure activities to the work force to absorb 3% overall CSR funds. For the category of fund products issued by the hotel in Bali reached 9% of the total funds to be implemented to CSR.

The activities for this product category includes: (1) product development is an environmentally friendly company, (2) description of the expenditure of research and product development, (3) the research activities of companies to improve the product, (4) activities to ensure products meet safety standards, (5) research activities on the level of safety of the company's products and (6) to increase hygiene / health in the processing and preparation of products. CSR implementation activities for community involvement category absorb the total funds most of its CSR activities as a whole, reaching 48%. These activities include: (1) a cash contribution to the community, donations to support the activities of the local community, donating to organizations around the hotel funds expended by the hotel in Bali reached 28% of the total funds to be implemented to CSR, (2) activities as sponsor activities including public health activities of funds spent by the hotel in Bali about 7% of the total funds to

be implemented to CSR, (3) as a sponsor activities educational conferences, seminars or exhibitions of art funds expended by the hotel in Bali reached 6% of the total funds implemented for CSR, (4) the activities financed scholarship program reaches 2%, (5) contribution activities providing facilities for community activities between 2% and (6) to support the local industry funds expended by the hotel in Bali to reach 3% of the total funds for CSR implemented. The last category is the general category, which were general here is CSR activity that does not cut into 6 categories previously. Total funds spent by the hotel in Bali reached 7% of the total funds for CSR implemented, these activities such as donations to social organizations that exist in Bali. From mapping the distribution of funds overall CSR appears that the largest distribution out of the category of direct community involvement and the general category which, if added together amount to 55%. Total funding is distributed mostly in the form of cash transfers for social activities including community organizations. While concern for the environment is only 14%. CSR implementation has not been patterned with good, so there is an overlap in the distribution of which is an area given substantial funds by some companies without coordination, while the other regions did not obtain the distribution of CSR implementation. Summary mapping implementation of CSR can be seen in the chart below:

Chart 1
Mapping Implementation Summary of CSR



Development Of The Distribution Funds Mapping Model Of Corporate Social Responsibility Wich Oriented to Sustainability Guard of Tourism Objects In Bali

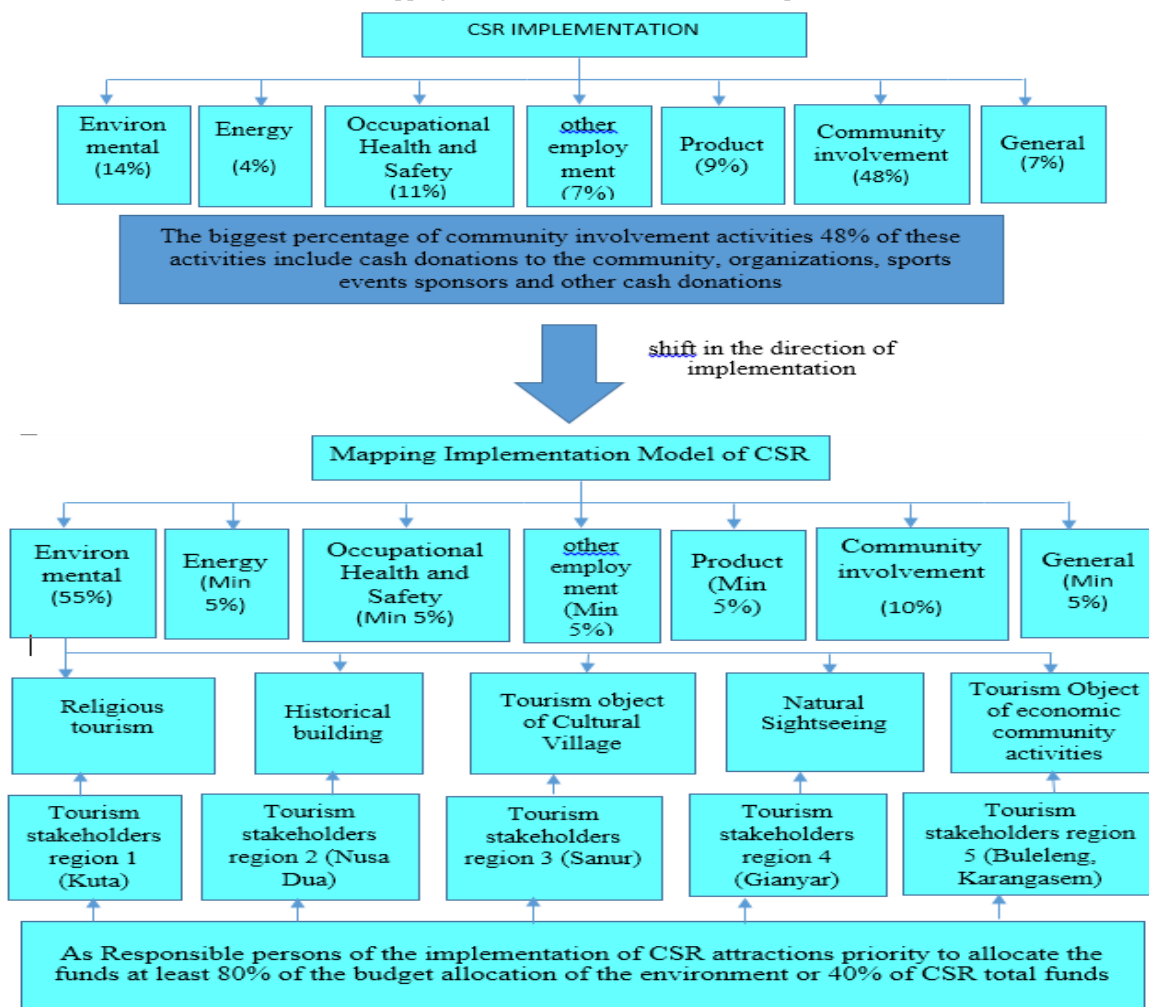
Based on the mapping of the distribution of the funds that have been implemented CSR as a whole it appears that the largest distribution out of the category of direct community involvement and the general category which, if added up to 48% and 7%, with the largest percentage for a cash contribution to the community or civic organizations. It also has not happened if proper distribution pattern overlapping in the distribution of which is an area given substantial funds by some companies without coordination, while the other regions did not obtain the distribution of CSR implementation. On the other hand there are many sights that require assistance and funding activities to support the preservation of the tourist attraction. With the exploitation of tourism will have a direct impact on the preservation of the attractions. Attraction sustainability is the responsibility of all parties, including government, community and not the exception firms. Many companies supporting the tourism industry such as hotel, restaurant and travel agencies operating in Bali. These companies have benefited immensely from the use Bali as a tourist destination. The role of these companies should be able to create multiple effects to the surrounding community, not least the implementation of corporate social responsibility that can be felt by the local community. Even corporate social responsibility undertaken is appropriate to give effect to strengthen and preserve the potential attractions in Bali.

Based on mapping results and mapping the distribution of CSR funds sights priority then the model is developed CSR-oriented distribution of secure sustainability attractions in Bali. The development of this model uses 4 stages of development, namely: Define, Design, Development and Desseminate. This study has recently come to the stage design which produces draft mapping model of CSR funds oriented to the preservation of tourist attraction that will be refined into a model that is ready mapping implemented the future. At the stage define the company's financial data analysis to determine trends CSR already running, inventory and sights rating priority, the main target of the programme. Research at the design stage to produce a draft model for mapping the distribution of funds of Corporate Social Responsibility. The picture on the draft mapping model is described as follows: every company, including companies engaged in the tourism sector shall carry out CSR is consistent with the mandate of Act No. 40 of 2007 on Limited Liability Companies and Law No. 25 of 2007 on Investment. In Law Number 40 Year 2007 regarding Limited Liability Company, namely in article 74, paragraph 1, states that "the Company is conducting its business activities in the field and / or related to the natural resources required to implement social and environmental responsibility". Act No. 25 of 2007 on Investment Article 15 also arranged on Corporate Social Responsibility, which states that "Every investment shall implement corporate social responsibility".

Implementation of CSR can be implemented into 7 categories include: (1) the environment, (2) energy, (3) health and safety, (4) other labor, (5) product, (6) the involvement of the community and (7) public. However, the implementation of CSR should be focused on: (a) activities aimed at preserving the attraction, (b) strengthening the economic carrying capacity of communities and (c) improving the welfare of the area manager attractions. In accordance with the mapping of attractions priority then that needs to be considered in policy making implementation of CSR funds are attractions that are divided into five categories include: (1) the object of religious tourism in the form of buildings temple, (2) attraction of the building's history, (3) attraction cultural village, (4) natural attractions and (5) attraction populist economic activity. Implementation of CSR must prioritize the needs of

attractions relevant include: (1) the activities of prevention and control of pollution of waste travel, (2) activities that contribute directly to the improvement of the beauty of the means of support, (3) activities that contribute to the restoration / maintenance of buildings “ojek” travel, (4) activities that contribute directly to environmental protection, (5) the maintenance and improvement of function of supporting facilities such as the beauty of the park and toilet, (6) activities to improve the welfare of the manager attractions, (7) training activities for the empowerment of local people, (8) activities supporting local industry and (9) scholarships for children Attraction manager. In addition, to ensure there is no overlap in which an area is given substantial funds by some companies without coordination, while other regions do not get anything we need regulations governing the responsibilities of corporations based tourism objects the object of CSR under the coordination of agencies related. Budget projection mapping can provide enterprises in the implementation of Corporate Social Responsibility to 10 years into the future. With the mapping of the distribution of funds of Corporate Social Responsibility is expected implementation of Corporate Social Responsibility can be precisely targeted, non-overlapping, and most of these funds to provide long-term effects in the form of preservation attractions. The concept of the draft mapping model can be seen in the chart below:

Chart 2
Mapping Model Chart Of CSR Draft Concept



Budget Shift Of CSR Funds Use After Implementation Of The Funds Distribution Mapping Model Of Corporate Social Responsibility In Year 2015

Based on the mapping of the distribution of the funds that have been implemented CSR in 2014 as a whole it appears that the largest distribution out of the category of direct community involvement and the general category which, if added up to 48% and 7%, with the largest percentage for a cash contribution to the community or civic organizations. It also has not happened so proper distribution pattern overlapping in the distribution of which is an area given substantial funds by some companies without coordination, while the other regions did not obtain the distribution of CSR implementation. Implementation of CSR-oriented distribution model on sustainability custody attractions in Bali began to show results with the shifting of CSR budget funds use in 2015. This shift was positive due to the contribution of CSR that lead to secure the sustainability of attractions have started to rise. In this study differences in the CSR budget shifts into four groups of the area which includes: (1) the area of Sanur, (2) the area of Nusa Dua and Kuta, (3) Region Ubud Gianyar and (4) North Bali area. More details shift CSR budget funds use in each region can be described as follows:

Budget Shifts of The CSR Funds Use In Sanur

In 2014 the hotel willing to provide complete data for hotel use CSR funds operating in Sanur and the surrounding area as much as 16 hotels. In detail budget use of funds CSR in 2014 include: 9% for concern for the environment, including preservation of attractions, 3% for the activities associated with energy sources, 11% for the activities of health and safety at work, 7% used for employment other, 1% for activities related to product donations, 61% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 8% is used for other general activities. Activity mapping model implementation of CSR funds that began in 2014 seeks to shift the implementation of CSR funds in previous years in order to lead to an increase in the percentage of utilization of funds towards environmental sustainability, especially attractions. The early success of the implementation of CSR funds mapping model can be demonstrated by the shift of budgets that lead to environmental stewardship and attractions. The 16 hotels that were previously ready as participants in previous years then in 2015 there were 12 hotels that did shift the percentage of their CSR funds. Shift of budget use of funds CSR in 2015 include: 34% for environmental concern about including sustainability attractions, 3% for the activities associated with awareness of energy sources, 8% for the activities of health and safety at work, 7% used for employment other, 1% for activities related to product donations, 42% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 6% is used for other general activities. This budget shift can be summarized in the following table:

Table 1
CSR Budget Shifting After Mapping Model Implementation Of Sanur Area

No.	CSR Activities Group	2014	2015	Friction
1	Concern for environmental sustainability	9%	34%	25%
2	Energy Sources Concern	3%	3%	0%
3	Occupational Health and Safety	11%	8%	(3%)
4	Other employment	7%	7%	0%
5	Product	1%	1%	0%
6	Community involvement (direct contribution)	61%	42%	(19%)
7	Other activities (general)	8%	6%	(2%)

Budget Shifts Of The CSR Funds Use In Kuta And Nusa Dua Area

In 2014 the hotel willing to provide complete data use CSR funds for hotels operating in the area of Nusa Dua and Kuta as many as 34 hotels. In detailed budget use of CSR funds in 2014 include: 16% for environmental concern about including sustainability attractions, 5% for the activities associated with energy sources concern, 11% for the activities of health and safety at work, 8% used for employment other, 9% for activities related to product donations, 45% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 7% is used for other general activities. Of the 34 hotels that were previously ready as participants in previous years then in 2015 there were 25 hotels that did shift the percentage of their CSR funds. In detail shift of budget use of funds CSR in 2015 include: 32 for concern for the surrounding environment, including preservation attractions, 5% for the activities associated with awareness of energy sources, 10% for the activities of health and safety at work, 6% used for other employment , 6% for activities related to product donations, 32% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 7% is used for other general activities. This budget shift can be summarized in the following table:

Table 2
CSR Budget Shifting After Mapping Model Implementation Of Nusa Dua and Kuta Area

No.	CSR Activities Group	2014	2015	Friction
1	Concern for environmental sustainability	16%	32%	16%
2	Energy Sources Concern	5%	5%	0%
3	Occupational Health and Safety	11%	10%	(1%)
4	Other employment	8%	6%	(2%)
5	Product	9%	6%	(3%)
6	Community involvement (direct contribution)	45%	32%	(13%)
7	Other activities (general)	7%	7%	0%

Budget Shifts Of The CSR Funds Use In Ubud Gianyar Area

In 2014 the hotel willing to provide complete data use CSR funds for operating hotels in Ubud Gianyar and surroundings as much as 8 hotel. In detailed of CSR budget funds use of in 2014 include: 10% to environmental stewardship around including the preservation of attractions, 3% for the activities associated with energy sources concern, 14% for the activities of health and safety at work, 5% used for employment more, 18% for activities related to product donations, 43% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 9% is used for other general activities. Eight (8) hotels previously ready as participants in previous years then in 2015 the hotel as

much as 8 percentage use of funds shifting their CSR. In detailed budget shift of CSR funds use in 2015 include: 36% for environmental concern about including sustainability attractions, 3% for the activities associated with awareness of energy sources, 9% for the activities of health and safety at work, 5% used for employment more, 15% for activities related to product donations, 28% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the remaining 5% is used for other general activities. This budget shift can be summarized in the following table:

Table 3
CSR Budget Shifting After Mapping Model Implementation Of Ubud Gianyar Area

No.	CSR Activities Group	2014	2015	Friction
1	Concern for environmental sustainability	10%	36%	25%
2	Energy Sources Concern	3%	3%	0%
3	Occupational Health and Safety	14%	9%	(5%)
4	Other employment	5%	5%	0%
5	Product	18%	15%	(3%)
6	Community involvement (direct contribution)	43%	28%	(15%)
7	Other activities (general)	9%	5%	(4%)

Budget Shifts Of The CSR Funds Use In North Bali Area

For the region of North Bali in 2014 the hotel willing to provide complete data for hotel CSR operating funds use in North Bali region by 4 hotel. In detail budget use of funds CSR in 2014 include: 23% for environmental concern about including sustainability attractions, 5% for the activities associated with energy sources concern, 8% for the activities of health and safety at work, 8% used for employment more, 18% for activities related to product donations, 40% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the balance of 0% was used for other general activities. Activity of CSR funds Mapping model Implementation that began in 2014 seeks to shift the implementation of CSR funds in previous years in order to lead to an increase in the percentage of utilization of funds towards environmental sustainability, especially attractions. The early success of the implementation of CSR funds mapping model can be demonstrated by the shift of budgets that lead to environmental stewardship and attractions. Of the four hotels that were previously available as a participant in previous years then in 2015 the hotel's fourth shifting percentage of their CSR funds. In detailed shift of budget use of CSR funds in 2015 include: 40% for environmental concern about including sustainability attractions, 5% for the activities associated with awareness of energy sources, 5% for the activities of health and safety at work, 8% used for employment more, 15% for activities related to product donations, 28% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the balance of 0% was used for other general activities. This budget shift can be summarized in the following table:

Table 4
CSR Budget Shifting After Mapping Model Implementation Of North Bali Territory

No.	CSR Activities Group	2014	2015	Friction
1	Concern for environmental sustainability	23%	40%	17%
2	Energy Sources Concern	5%	5%	0%
3	Occupational Health and Safety	8%	5%	(3%)
4	Other employment	8%	8%	0%
5	Product	18%	15%	(3%)
6	Community involvement (direct contribution)	40%	28%	(12%)
7	Other activities (general)	0%	0%	0%

Budget Shifts Of The CSR Funds Use In Bali Overall Area

As for the Bali region as a whole in 2014, the hotel is willing to provide complete data for CSR operating funds of hotel used in the territory of North Bali as many as 62 hotels. In detailed budget use of CSR funds in 2014 include: 14% for environmental concern about including sustainability attractions, 4% for the activities associated with energy sources concern, 11% for the activities of health and safety at work, 7% used for employment other, 9% for activities related to product donations, 48% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 7% is used for other general activities. The 62 hotels that were previously available as a participant in the previous year in 2015 as many as 49 hotels are doing a shift in the percentage of their CSR funds. In detail shift of budget use of funds CSR in 2015 include: 35% for environmental concern about including sustainability attractions, 4% for the activities associated with awareness of energy sources, 8% for the activities of health and safety at work, 7% used for employment other, 9% for activities related to product donations, 33% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the remaining 4% was used for other general activities. This budget shift can be summarized in the following table:

Table 5
CSR Budget Shifting After Mapping Model Implementation Of Bali

No.	CSR Activities Group	2014	2015	Friction
1	Concern for environmental sustainability	14%	35%	21%

2	Energy Sources Concern	4%	4%	0%
3	Occupational Health and Safety	11%	8%	(3%)
4	Other employment	7%	7%	0%
5	Product	9%	9%	0%
6	Community involvement (direct contribution)	48%	33%	(15%)
7	Other activities (general)	7%	4%	(3%)

CONCLUSION

Based on the research that has been done it can be concluded as follows:

1. Implementation of CSR for the Bali overall in 2014 showed that the use of CSR funds include: 14% for environmental awareness surrounding attractions including sustainability, 4% for the activities associated with energy sources concern, 11% for health and safety activities work, 7% used for other employment, 9% for activities related to product donations, 48% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, and the remaining 7% is used for other general activities.
2. While in 2015 after mapping model of CSR funds implementation shift the percentage of CSR funds. In detailed result of a shift in the budget the use of CSR funds in 2015 include: 35% for environmental concern about including sustainability attractions, 4% for the activities associated with awareness of energy sources, 8% for the activities of health and safety at work, 7% is used for activities employment, 9% for activities related to product donations, 33% related to the direct involvement of the community in the form of direct donations to various institutions and organizations, as well as the remaining 4% was used for other general activities.
3. Mapping attractions of the priority indicates there are five categories of attractions that can be used as consideration in making implementation policy of CSR funds. These categories include: (1) attraction of religious buildings such as temples, (2) attraction of the building's history, (3) attraction cultural village, (4) natural attractions and (5) populist attraction of economic activity.
4. The CSR funds distribution model-oriented attractions compiled sustainability requires each company that engaged in the tourism sector to implement CSR and prioritize attraction as an object CSR priorities with emphasis on major needs which include: (1) the activities of prevention and control of pollution of waste travel, (2) activities that contribute directly to the improvement of the beauty of the means of support, (3) activities that contribute to the restoration / maintenance of buildings "ojek" travel, (4) activities that contribute directly to environmental protection, (5) the maintenance and improvement of function means advocates like the beauty of the car park and toilet, (6) activities to improve the welfare of the manager attractions, (7) training activities for the empowerment of local people, (8) the activities that support local industry and (9) scholarships for children Attraction managers.

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