

ABSTRAK

Zulvy Handayani, 7101220029. Analisis Kritis Akuntabilitas PT. Inalum Badan Usaha Milik Negara (BUMN) Dari Prespektif *Political Economy Of Accounting* (PEA). Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2014.

Permasalahan dalam penelitian ini adalah banyaknya perusahaan yang berkembang disekitar lingkungan masyarakat, dimana terkadang perusahaan tidak bertanggung jawab terhadap lingkungan dan masyarakat sekitar. Maka dari itu, penelitian ini dilakukan untuk menilai Akuntabilitas PT. Inalum Pra Badan Usaha Milik Negara (BUMN) dengan menggunakan Prespektif *Political Economy Of Accounting* (PEA).

Penelitian ini menggunakan pendekatan deskriptif kualitatif dengan maksud member gambaran tentang Akuntabilitas PT. Inalum. Teknik pengumpulan data dilakukan dengan cara mengumpulkan dan mendokumentasikan berita-berita serta melalui wawancara dengan mengajukan pertanyaan sehingga memberikan jawaban atas pertanyaan tersebut.

Hasil penelitian ini menunjukkan bahwa: Pertama, Mata pencaharian masyarakat sekitar yang awalnya sebagai nelayan dan petani beralih ke sektor jasa dan juga sebagai karyawan/ buruh pabrik. Kedua, kontribusi yang disalurkan perusahaan kepada masyarakat telah terealisasi sesuai dengan permintaan masyarakat. Ketiga, hubungan masyarakat dengan PT. Inalum terjalin dengan baik.

Kesimpulan dalam Penelitian ini adalah dengan melalui Prespektif *Political Economy Of Accounting* (PEA) PT. Inalum telah banyak membawa perubahan dalam kehidupan sosial ekonomi masyarakat sekitar.

Kata Kunci : Akuntabilitas, *Political Economy Of Accounting* (PEA), PT. Inalum.

ABSTRACT

Zulvy handayani, 7101220029. Analysis of accountability critical PT. Inalum The Executive Branch of The State from perspective Political Economy of accounting (PEA). Thesis, Accounting Study Program, Faculty of Economy, State University of Medan, 2014.

The problem of this research is there are so many companies which developing around the society which is sometimes the companies are not responsible to the environment and the societies around their companies. So, this research was done to evaluate the accountability of PT. Inalum pre The Executive Branch of The State by using the Political Economy Of Accounting (PEA) perspective.

This research used the descriptive qualitative method with the purpose to give the illustration about the accountable of PT. Inalum. The technique of collecting data was done by collected and documented the news about it and or by interviewed and giving some questions so that get the answer for the questions before.

The result of this research showed that: first, the means of people's livelihood whereas the beginning as the fisherman and the farmer changed become the service sector and also the employment of a company. Second, the contribution of this company has been done well as the people's demand. Third, the relationship between the peoples around and PT. Inalum had been done well.

The conclusion of this research is by using the Political Economy Of Accounting (PEA) perspective PT. Inalum has been made so many changes in social economy of the peoples around.

Key Word: Accountability, Political Economy Of Accounting (PEA), PT. Inalum

