

## Corporate Social Responsibility Implementation in Improving Company Reputation and Community Welfare

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### ABSTRAK

Penelitian ini bertujuan untuk mengetahui Implementasi Corporate Social Responsibility (CSR) Dalam Meningkatkan Citra Perusahaan dan Kesejahteraan Masyarakat (Studi pada PT. Perkebunan Nusantara XIV Persero). Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif, di mana data diperoleh melalui wawancara, observasi, dan dokumentasi. Hasil penelitian menunjukkan bahwa program CSR yang dijalankan, seperti perbaikan infrastruktur dan dukungan terhadap lingkungan, berdampak positif terhadap masyarakat dan citra perusahaan. Namun, masih terdapat tantangan, terutama dalam pengelolaan lingkungan, di mana masyarakat berharap perusahaan lebih memperhatikan polusi udara akibat aktivitas pabrik. Untuk meningkatkan efektivitas CSR, perusahaan disarankan mengoptimalkan program berbasis lingkungan, meningkatkan transparansi dalam pengelolaan limbah, serta memperkuat koordinasi dengan masyarakat dan pemangku kepentingan agar program lebih tepat sasaran dan berkelanjutan.

**Keywords:** CSR, Citra Perusahaan, Kesejahteraan, Lingkungan

### ABSTRACT

*This study aims to determine the Implementation of Corporate Social Responsibility (CSR) in Improving Company Reputation and Community Welfare (Study at PT. Perkebunan Nusantara XIV Persero). This study uses a qualitative method with a descriptive approach, where data is obtained through interviews, observations, and documentation. The study results indicate that the CSR programs implemented, such as infrastructure improvements and environmental support, positively impact the community and the company's image. However, there are still challenges, especially in environmental management, where the community expects the company to pay more attention to air pollution due to factory activities. To increase the effectiveness of CSR, companies are advised to optimize environmental-based programs, increase transparency in waste management, and strengthen coordination with the community and stakeholders so that the program is more targeted and sustainable.*

**Keywords:** CSR, Company Reputation, Welfare, Environment

### Introduction

A company is a business entity that benefits society by opening up employment opportunities and providing goods that the community needs. In maintaining its existence, the company and the community have a reciprocal relationship. The company and the community are life partners who give and need each other. The alignment between profit, contribution, and harmony will determine the nation's development.

The alignment between the company's profits and the direct contribution to the community and its environment is a check-and-balance mechanism between the company and the community. However, without realizing it, company activities often cause various social and environmental problems, such as air pollution, noise, discrimination, and other negative externalities. Based on this, companies need to be able to interact and adapt to local communities to gain trust associated with company culture and business ethics in the form of social responsibility.

Corporate responsibility towards the community is Social Responsibility or Corporate Social Responsibility. CSR is a company's effort in the form of concern for the community[1]–[5]. Companies in Indonesia must fulfill Social Responsibility according to government regulations in the Republic of Indonesia Law (UU RI) Number 40 of 2007 concerning Limited Liability Companies (PT) and Law of the Republic of Indonesia Number 25 of 2007 concerning the Limited Liability Company Law which states that every Company that carries out its business activities in the field related to Natural Resources is required to implement CSR. With CSR, the company can

form a positive public image regarding the company's reputation and activities, or business processes, through the CSR programs being run.

Social responsibility, or Corporate Social Responsibility, is a voluntary company program that aims to improve the community's welfare because it focuses on social, environmental, and economic issues around it. Therefore, the company must carry out social responsibility. Suppose there is a conflict or rejection from the community and the environment. In that case, it will hurt the company's sustainability, because people with a stigma and bad views on a company will tend to reject the existence and hinder the company's operations. CSR is a business commitment to taking ethical actions and legal operations, creating and improving the quality of life of human resources, both the surrounding community and the wider public, and improving the company's reputation.

In addition, social responsibility is also a company strategy to improve its reputation in the eyes of the public. Company reputation is about the public's perspective on a company that the company hopes can be recognized, accepted, and viewed positively by the public. CSR affects the company's reputation because carrying out activities of concern for the community can improve or change the company's negative reputation into a positive one.

The implementation of CSR also improves the image and reputation of the company in the long term because it not only proves the contribution to stakeholders but also increases competitiveness as a form of company strategy in maintaining existence through improving the company's reputation. Therefore, the company's reputation must continue to be enhanced so that the public's perception of a business or company is positive and always remembered by the public as the first product on their mind when they want to buy something. In addition, implementing CSR can also improve the community's welfare.

The implementation of CSR is also certainly one of its primary goals, which is to improve the community's welfare. By carrying out CSR, companies can help and improve the community in the physical, social, cultural, and economic fields so that they become empowered and competent and feel helped in enhancing their welfare. People who receive help from others will tend to view it positively because it is a form of gratitude and appreciation for the sense of humanity given. Therefore, companies that carry out social responsibility will get a good perception from the community because of the assistance provided. They will also tend to choose and support the company's business activities[6]–[10].

A company that pays attention to social responsibility and demonstrates a high commitment to contributing to social and economic development in Indonesia. One concrete example is the management of several factories in various regions in Indonesia, which play an essential role in improving the welfare of the surrounding community, Such as that carried out by PT. Perkebunan Nusantara XIV (Persero) Camming Sugar Factory.

PT. Perkebunan Nusantara XIV (Persero) or PTPN XIV is a holding company owned by a state-owned company headquartered in Makassar, South Sulawesi. PTPN XIV manages several factories in eastern Indonesia, especially in Sulawesi. One of its leading factories is the Camming Sugar Factory (PGC) in Bone Regency, South Sulawesi, which focuses on producing white crystal sugar from sugar cane. In addition to producing sugar, the company is also active in CSR programs to support the community's welfare around the factory. PTPN XIV is a company that carries out CSR activities, prioritizing the community and environment where the company is located.

Here are some CSR programs of PT. Perkebunan Nusantara XIV (Persero) Camming Sugar Factory:

1. Road Repair
2. Sports Tournaments
3. Worker Recruitment
4. Environment
5. Mosque Development and Welfare.

Several communities acknowledge that waste processing at PGC is still poor and impacts people's daily activities. One of the rivers around the factory was found to be smelly, foamy, black, and brown. This water flow is the result of factory waste dumped into the river. The company must strive to continue to fulfill its function in supporting development and success in achieving its goals[11]–[14].

Although PGC has demonstrated its commitment to implementing various CSR programs, environmental issues related to air pollution, water pollution, and waste management remain significant challenges. Failure to address these issues effectively through CSR can damage the company's reputation and reduce public trust. Therefore, companies must strengthen their environmental CSR initiatives by increasing transparency and accountability and investing more significantly in environmentally friendly technologies and better waste management. By achieving this, the company will continue to be trusted by the public, and its image will improve.

Through this research, the author wants to see the Corporate Social Responsibility strategy in improving the company's reputation and community welfare in the Libureng District, Bone Regency. In carrying out operational activities, companies not only consider financial and profit aspects, but also consider aspects of corporate social responsibility towards the environment and surrounding communities[15]–[18].

Based on the background that has been described previously, the author is interested in researching "analysis of the implementation of corporate social responsibility in improving the company's reputation and community welfare (Study at PT. Perkebunan Nusantara XIV. Persero)"

In this study, the discussion of theory becomes an essential basis in understanding the concept used to analyze Corporate Social Responsibility and its impact on the company's reputation and community welfare. The following is an explanation of the theories used as a basis for the study:

#### **A. Stakeholder Theory**

According to stakeholder theory, a company is an entity that operates for its interests and must provide benefits to its stakeholders (shareholders, creditors, consumers, suppliers, government, society, analysts, and other parties). Thus, the existence of a company is greatly influenced by the support given by stakeholders.

The term stakeholder has many metaphorical values aimed at diverting managerial and shareholder attention to maximize profits. The company conceptualizes stakeholders as an aggregate of groups or individuals who affect or are affected by the company's activities[19], [20].

#### **B. Legitimacy Theory**

Legitimacy theory states that companies or organizations are part of society and must apply the values and social norms that apply in society to be well accepted by society.

Business entities that develop and grow around the community when conducting business operations require legitimacy or acceptance from the community. Companies can obtain this community acceptance by realizing their concern for the community, such as helping the community's welfare or participating in environmental care.

#### **C. Corporate Social Responsibility**

Corporate Social Responsibility (CSR) is a task and commitment that can be fulfilled by a business entity regarding the operational impacts provided by the company to the community, both in the form of environmental sustainability and social welfare[21]–[23].

The company's commitment to corporate social responsibility (CSR) drives it to achieve its business goals, including promotion, corporate reputation, increased sales, self-confidence, employee productivity, and corporate profitability. Within the framework of external social responsibility, it aims to help meet the community's needs, such as economic, social, and cultural stability, or employment opportunities for the company's sustainability[24]–[27].

Companies that want to continue to develop sustainably must implement 3P. On the one hand, while the company is trying to pursue profit or business entity benefits, it must also consider the welfare of the community or people and actively contribute to environmental or plant conservation activities.

CSR involves actions taken by companies to recognize their responsibility to pursue profits, the welfare of society, and environmental sustainability. In theory, CSR is the core of business ethics. ISO 26000 defines social responsibility as a form of social concern carried out by a company, which currently plays an important role in improving company performance.

According to Law Number 25 of 2007 concerning Investment, CSR is a responsibility inherent in every investment company to maintain harmonious, balanced, and appropriate relationships with the local community's environment, values, norms, and culture.

From the definitions above, it is evident that CSR is a voluntary program created by a company to be an act of accountability to the community for the impact of the business entity's activities.

#### **D. Benefits of Corporate Social Responsibility (CSR)**

The benefits of social responsibility or CSR are:

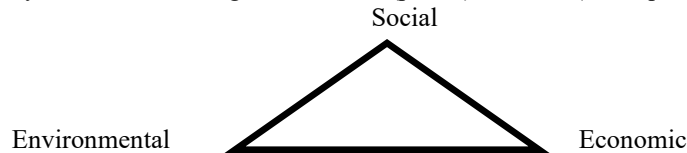
1. Building and maintaining the good name and reputation of the company.
2. Developing and improving the company's reputation.
3. Reducing the possibility of goods that are not wanted by the business.
4. Offering business expansion opportunities.
5. Maintaining the company's establishment.
6. Maintaining the business's human resources (HR).
7. Helping the business world have access to financing.
8. Facilitating decision making.
9. Simplifying risk management.

CSR benefits not only the business world but also the government and society. Benefits for society, namely, CSR programs from companies, can positively impact solving regional problems, such as providing training to improve human resource skills. Through CSR activities, the company can help the

government solve such problems as education, health access, and public infrastructure development that benefit society in general by collaborating with the government.

#### E. CSR dimensions

As implemented by industry, a sustainable business does not harm future generations. In addition, companies must be committed to sustainable economic development that emphasizes a balance between social, financial, and environmental aspects. In addition, sustainable industry has a triple bottom line concept in the CSR program. In addition to pursuing the economy (profit), the idea should also pay attention to and be involved in fulfilling the welfare of society (people), and also actively contribute to maintaining the sustainability of the surrounding environment (planet). **Source:** (Taufiq & Iqbal, 2021)



**Figure 1** Triple Bottom Line in CSR Programs

Figure 1 explains that the company must pay attention to the three aspects of the triple bottom line concept. First, profit is the most essential and primary element in every business actor, obtained from income, and used to ensure the company's survival. Second, people are the most critical part of the company's survival because they are one of the supporting elements that determine the survival and development of the company. Therefore, the company must be committed to providing the best possible benefits to the surrounding community. Third, the planet, if the company wants to maintain its existence and be accepted by the community, then the company must also include its responsibility to the surrounding environment. The company and the environment are in a constant, interrelated relationship that must be maintained optimally, which benefits the company.

##### a. CSR from an Economic Aspect

CSR is expected to yield maximum profit from the company's economic perspective. Still, from a social standpoint, the company must directly contribute to the community by improving the quality of life of the community and its environment. Therefore, the company is required to respond and care for and be responsible for the community's rights and interests.

The term CSR also refers to business initiatives aimed at improving economic welfare and quality of life for employees and the general public. Corporate social responsibility focuses on various issues between employees and the general public, such as customers, employees, communities, owners and investors, and the government. Then CSR emerged because of public pressure on company behavior that did not pay attention to social responsibility, such as environmental damage, irresponsible exploitation of natural resources, and oppression of labor.

The implementation of CSR from an economic aspect has positive impacts, such as increasing company revenue through a better reputation, expanding the market, and fostering consumer loyalty. CSR also contributes to the regional economy by supporting SMEs, creating jobs, and building infrastructure. In addition, CSR increases community income through skills training programs and business partnerships that encourage productivity and sustainable welfare.

##### b. CSR from Social Aspects

CSR communicates social information to stakeholders because it is known that the company's social activities are very important. Therefore, CSR will be a business strategy to maintain or improve competitiveness through the company's reputation and image. Corporate social responsibility is a form of sustainable company development, taking responsibility for the company's social, economic, and environmental impacts. Therefore, corporate social responsibility can be used as an alternative method that must be developed to demonstrate responsible practices for various social and environmental issues.

CSR from the social aspect plays a vital role in improving the company's reputation through activities that demonstrate social responsibility towards society and the environment. For example, a company that provides scholarships to employees' families or the general public can improve its reputation in the eyes of stakeholders. In addition, CSR contributes to improving community welfare by supporting health work, respecting human rights, and creating healthy competition. In education, CSR can provide training, skills development, and empowerment programs to encourage social awareness and increase the capacity of individuals in society.

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c. **CSR from Environmental Aspect**

CSR in the environmental context, in the sense that the environment contains valuable artifacts and tends to be associated with high levels of institutional responsibility. Therefore, CSR requires companies to consider the consequences for all stakeholders, including the environment, when making decisions.

The purpose of the environmental aspect is to improve corporate social responsibility from an external perspective and to improve company governance. The company's efforts to maintain a balance of the environment that is friendly to nature are a form of environmental concern that the company has.

So, as part of the company establishment process, the government regulates environmental and social aspects through a series of regulations to ensure that they are fully integrated into the company's operations.

From an environmental perspective, CSR focuses on the company's efforts to balance business activities and environmental preservation. One indicator is responsible management of natural resources, where the company seeks to minimize over-exploitation and ensure the sustainability of resources for future generations. In addition, CSR also involves reducing emissions and pollution through environmentally friendly technology, energy efficiency, and good waste management, so that negative impacts on the environment can be minimized. Environmental preservation is another priority in CSR, such as through tree planting, critical land rehabilitation, or biodiversity conservation programs that aim to maintain a balanced ecosystem.

**F. Company Reputation**

Company reputation is how other people see and pay attention to the company's activities, which can be directly or indirectly connected to the surrounding community. The impact of these activities forms the impression or reputation of the company. A company's reputation is formed by several elements, including its history, consistent financial performance, high-quality products, export success, positive relationships with the business community, involvement in social responsibility, and dedication to study.

A favorable (positive) company reputation can be built using the following components:

1. Responsibility, one of the things that can help build a good reputation, is corporate social responsibility.
2. Interaction, transparent, and honest communication are its characteristics.
3. Dominating power through leadership is an excellent and reliable tactic.

**G. Community Welfare**

Social welfare is a condition that shows the state of people's lives, which can be seen from the community's standard of living. Social welfare is the sum of the community's choices and the freedom to choose between those choices, and will be maximized if the community can read and vote. Social welfare is also interpreted as a condition that shows the state of people's lives, which can be seen from the community's standard of living.

Community welfare is a condition where basic needs are met, reflected in a decent house, sufficient food and clothing, cheap and quality education, and health care, or where each individual can maximize their utility to a certain extent, and a condition where physical and spiritual needs are met. Various indicators can also measure community welfare. Welfare indicators measure community achievement, where the community can be said to be prosperous.

## **Research Methods**

In conducting this research, the researcher used a qualitative descriptive method. A qualitative method attempts to reveal symptoms comprehensively and in context through data collection with observation techniques, interviews, and documentation. The object of this research is PT's CSR program. Perkebunan Nusantara XIV (Persero) Camming Sugar Factory. The research subjects include the company's CSR implementation team and the beneficiary community in Wanuwawaru Village. In the sampling process, the researcher applied purposive sampling to select respondents with experience or special knowledge relevant to the research objectives.

## Results and Discussion

### *Company CSR Program*

Corporate Social Responsibility (CSR) is the corporate social responsibility toward the surrounding community. Camming Sugar Factory implements various CSR programs to provide social and economic benefits to the community. Some CSR programs implemented include orphanages, blessed Friday, road repairs, and the distribution of necessities to the surrounding village community.

Based on the results of interviews conducted regarding the CSR program run by PT. Perkebunan Nusantara XIV at the Camming sugar factory, it can be concluded that the CSR of the Camming sugar factory is more focused on direct assistance to the community, both in the form of social aid, infrastructure, and environmental cleanliness. These programs are expected to improve community welfare and the company's reputation as an entity that cares about the surrounding environment. In addition to providing social and environmental benefits, PT. Perkebunan Nusantara XIV Camming sugar factory also helps improve the surrounding economy by providing jobs for most people in the area.

The existence of the Camming Sugar Factory has a positive impact on the economy of Wanuwawu Village. This factory is the community's primary income source, with many residents working there. In addition, the assistance in the form of sugar also provides additional benefits for residents. The existence of the factory plays a vital role in improving the welfare of the local community.

### *Determination of CSR Program*

Camming Sugar Factory's Corporate Social Responsibility (CSR) program is essential in improving the welfare of the Wanuwawu Village community. This factory's existence has a positive impact on the village economy, reducing unemployment rates and helping the community meet its daily needs. However, choosing the right CSR program is crucial for the benefits to be more optimal. The company must adjust the program to the community's real needs so that the impact provided is more sustainable and effective in improving social welfare and the Company's reputation.

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### *Impact of CSR Program*

Corporate Social Responsibility (CSR) programs improve a company's reputation and community welfare. CSR helps build reputation and public trust, while for the community, this program provides benefits such as employment opportunities and social assistance. With proper CSR, a company can contribute to sustainable social and economic development.

The impact of CSR plays a vital role in building a positive reputation for the company in the eyes of the community, consumers, and investors. Through the right CSR program, the company is seen as more responsible, attracts customer loyalty, and increases competitiveness and investor interest. This makes CSR an essential strategy in strengthening the company's reputation and credibility. In addition, CSR also includes TJSL (Social and Environmental Responsibility), which includes activities aimed at improving community welfare, protecting the environment, and ensuring that the business runs ethically and responsibly.

CSR plays a role in improving community welfare by providing benefits such as employment opportunities, social assistance, and infrastructure development. This program helps improve living standards, reduce economic disparities, and create a more prosperous environment. A company can contribute to building a more independent and sustainable society with CSR.

### *Challenges in implementing CSR programs*

Challenges in implementing CSR programs include determining appropriate aid priorities and budget constraints. In addition, the company also needs to ensure that the program's impact can be felt sustainably.

### *Implementation of Corporate Social Responsibility (CSR) at Camming Sugar Factory*

The implementation of CSR at Camming Sugar Factory is in line with the Triple Bottom Line (TBL) concept, which emphasizes the balance between social (People), environmental (Planet), and economic (Profit) aspects. In its implementation, the company not only focuses on financial profit, but also considers its impact on society and the surrounding environment. Based on the research results obtained from the informants' answers, the implementation of CSR at Camming Sugar Factory aligns with the triple bottom line concept.

#### **a. Social Aspect (People)**

The company's CSR includes various social activities such as orphanages, blessed Friday programs, and assistance for infrastructure repairs, such as village roads. In addition, the company also assists in the form of necessities and public facilities for the surrounding community. This step aims to improve social welfare and strengthen the relationship between the company and the community.

**b. Environmental Aspects (Planet)**

Camming Sugar Factory runs a greening program and manages factory waste to protect the environment. However, the community still complains about challenges in waste management, especially water and air pollution. Therefore, the company needs to increase its sustainability efforts by adopting environmentally friendly technology and optimizing the waste management system to minimize its environmental impact.

**c. Economic Aspect (Profit)**

The factory's existence has a significant economic impact on the surrounding community, especially regarding employment. Many residents work in the factory as direct labor or in supporting sectors such as distribution and logistics. Thus, the company's CSR program provides social assistance, contributes to local economic growth, and reduces unemployment rates in the area.

***Public Perception of CSR Programs***

The Wanuwawu Village community generally responded positively to the CSR program run by the Camming Sugar Factory. Many residents felt helped by the social assistance, such as orphanage assistance, distribution of necessities, and the blessed Friday program. In addition, the road repair program was also incredibly beneficial, especially for residents who depend on road access for their economic and social activities. From interviews with several community leaders, they acknowledged that the existence of this factory had a significant impact on the welfare of the residents. Many villagers got jobs at the factory, thus helping to improve their standard of living. In addition, other forms of assistance, such as providing sugar to the community, were considered a form of the company's concern for the surrounding residents.

Overall, the public perception of Camming Sugar Factory's CSR program is quite good because it has provided tangible benefits in various aspects of their lives. However, the company still needs to improve the effectiveness of its program by listening more to the community's aspirations and ensuring that the assistance provided is more evenly distributed and sustainable.

***Impact of CSR on Company Reputation and Community Welfare***

Camming Sugar Factory is committed to implementing Social and Environmental Responsibility (TJSL) through various CSR programs in education, health, environment, infrastructure, and community empowerment. These programs aim to improve community welfare and build a positive reputation for the company by actively involving the community. CSR activities integrated with the company's business strategy are considered successful in improving the company's reputation and credibility and creating harmonious relationships with the surrounding community, as reflected in the results of interviews that show the real impact of these programs.

***Determination of CSR Program***

Camming Sugar Factory establishes CSR programs based on community needs and the company's strategic objectives by considering social, economic, and environmental aspects. Program determination is carried out by identifying community needs, including communication with related parties such as local governments and community leaders, so the programs implemented are right on target. Not only in the form of direct assistance, CSR also includes sustainable initiatives that support community welfare and maintain environmental balance. This strategy ensures that the CSR program provides tangible benefits and helps build the company's positive reputation in the public's eyes.

***Challenges in Implementing CSR Programs***

In implementing the TJSL program, Camming Sugar Factory faces various challenges from both internal and external factors, such as budget constraints, bureaucracy, and environmental impacts. The main challenge is to ensure that the CSR program is right on target and able to answer the community's needs, while maintaining a balance between industrial activities and the environment. Coordination with stakeholders and compliance with regulations are obstacles, especially in large-scale programs. However, the company remains committed to implementing CSR optimally through periodic evaluations and participatory approaches to ensure tangible benefits for the community and environmental sustainability.

## Conclusions

The implementation of CSR at PT. Perkebunan Nusantara XIV Camming Sugar Factory is essential in building the company's reputation and improving community welfare through social assistance, infrastructure, environment, and economic empowerment programs. This program creates a harmonious relationship between the company and the community and provides a positive socio-economic impact. Although the community has received a positive response, there are still challenges such as budget limitations, coordination, and environmental issues. Therefore, it is necessary to increase transparency, community participation, and sustainable strategies so that the benefits of CSR are more evenly distributed and have a long-term impact, while strengthening the company's reputation.

Companies need to optimize CSR programs that focus on environmental aspects by adopting environmentally friendly technologies to reduce air pollution and increase transparency in waste management. Community participation in the planning and evaluation of CSR programs also needs to be improved so that the program is more targeted. Concrete assistance, such as agricultural tools and educational support for the younger generation, will increase productivity and quality of human resources. Coordination with the government and stakeholders is essential to ensure the program runs effectively. In addition, periodic evaluation and monitoring are needed to measure the program's effectiveness and identify areas for improvement.

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