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by Gugus Wijonarko

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Implementation of corporate social responsibility based on the triple bottom line concept in the era of Covid 19 pandemic

Gugus Wijonarko¹⁾, Sri Juni Woro Astuti²

¹Sekolah Tinggi Ilmu Administrasi Manajemen Kepelabuhanan, Indonesia

²Universitas Wijaya Putra, Indonesia

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ABSTRACT

In the age of the COVID-19 pandemic, the practice of corporate social responsibility (CSR) as a form of corporate focus on the corporate environment is necessary to reduce the financial burden on communities. Pelindo III, one of Indonesia's state-owned enterprises, implements its corporate social responsibility through a community empowerment program for hydroponic farmers in Surabaya. The assistance provided is not only in the form of funds for the procurement of hydroponics infrastructure and facilities, but also for administrative and financial management training, marketing and packaging. This study aims to describe how Pelindo III can implement CSR concepts and models in sustainable community empowerment, and to disseminate the CSR implementation model so that it can be replicated in other community empowerment programs. This study uses a descriptive qualitative approach and presents a case study of Pelindo III implementing CSR in a hydroponic farming community in Surabaya. The results of this study show that Pelindo III applies the principles of balancing and normative truth: sustainability, accountability and transparency, marked by a commitment to upholding the social contract. through this community development program. Pelindo III uses business ethics as a guide to its conduct in business competition in accordance with the normative norms and rules. Along the way, Pelindo III is faced with not just single bottom line (SBL) or only economic (financial)-based corporate value responsibilities, but more triple bottom line (TBL) responsibilities. Synergize three elements, including economy, society and environment, or better known as the 3Ps (profit, people and planet).



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Corresponding Author:

Gugus Wijonarko,
Sekolah Tinggi Ilmu Administrasi Manajemen Kepelabuhanan
Email: gugus.wijonarko@stiamak.ac.id

Introduction

During the current Covid-19 pandemic, it has brought many significant impacts on human life, both social, economic and cultural aspects, including religious worship activities that must be carried out with the observance of Health protocols. Changes are not only at the local level, national level, even at the global level, especially in the most fundamental aspects of life in supporting human life, especially to meet basic food needs. From the existing data, farmers in several areas are threatened. In Indonesia as an agricultural country, farmers are the main pillar in ensuring the fulfillment of basic food needs. If this is allowed to continue, it will result in a food crisis (Pareke & Sh, 2020).

Based on data from the Central Bureau of Statistics (BPS), Farmer's Exchange Rate (NTP) in December 2020 increased by 0.37% to 103.25% compared to the previous month which was recorded at 102.86%. Although broadly speaking, FTT increased in December 2020, if we look more closely, especially for the food crops sub-sector, FTT actually decreased by 0.54% from the previous 100.89% in November 2020 to 100.34%. The National Agricultural Business Exchange Rate (NTUP) in December 2020 also rose 0.70% to 1004.00, but for the food crops sub-sector NTUP also fell 0.19% from the previous 101.34% to 101.14%. This of course needs to be watched out for.

On the other hand, policies during the Covid-19 pandemic, such as Work Form Home (WFH), Study Form Home (SFH), Psychic Distancing, Large-Scale Social Restrictions (PSBB), Micro-Scale Social Restrictions and so on will all have a big impact on the community (Putra & Kasmiarno, 2020). society both in terms of economy and other life. No exception in urban communities (urban), other urban formal and informal workers will certainly feel the impact, the ability to survive is a determinant for their sustainability. Every effort is made to keep them alive, one of which is innovation to survive, including in meeting food needs, because during the COVID-19 pandemic the food threat became one of the ghosts that was quite scary, according to David Beasley (Executive Director of the World Food Program). WFP the world organization under the United Nations stated that due to a prolonged pandemic, the world community will be threatened with starvation up to 265 million people of which 50% are due to the Covid 19 Pandemic (Rakhmat et al., 2020).

The importance of fulfilling food needs should be a priority to prevent poverty and hunger. The food policy research institute based in Washington DC, United States, released the 2019 global hunger index. Quoted from the official website of the Global Hunger Index (GHI), it is known that the level of hunger and malnutrition in the world has continued to decline since this research was conducted in 2000. This poverty rate is related to the decline in the world poverty rate from 28.6 percent in 1999 to 9.9 percent. In the report, Indonesia got a score of 20.1 and was included in the serious category. Of the 117 countries listed in the report, Indonesia ranks 70. There are three categories used by GHI, namely the low category (less than 9.9), moderate (10-19.9), serious (20-34.9), worrying (35-49.9), very worrying (more than 50) (Utami, 2019).

Although Indonesia's hunger index has continued to decline since 2005, Indonesia's hunger index is higher compared to its Southeast Asian neighbors. Thailand is the Southeast Asian country with the lowest index at 9.9. Meanwhile, the Southeast Asian countries that fall into the middle category are Malaysia with a score of 13.1, Vietnam with a score of 15.3 and Myanmar with a score of 19.8. Meanwhile, the Philippines has the same score as Indonesia at 20.1. It was followed by Cambodia with a hunger index score of 22.8. Countries not included in the report were included due to lack of data, GHI said. At the regional level, South Asia and South Africa had the highest GHI scores in the world in 2019, at 29.3 and 28.4 respectively. In contrast, Eastern Europe and CIS, Latin America and the Caribbean, East and Southeast Asia, and East Africa had GHI scores between 6.6 and 13.3 in 2019 or in the low-to-mid category. Meanwhile, in the world order based on the 2020 Global Hunger Index data, Indonesia ranks 70 out of 107 countries with a score of 19.1, and Indonesia is at a moderate level of hunger.

All efforts to meet food needs continue, we are all required to be more vigilant so that there is no food crisis, because the food crisis in historical developments has triggered humanitarian disasters in the form of health, social and security (Burhanuddin et al., 2020). Therefore, in dealing with the food crisis during this pandemic, a joint social movement with community residents living in urban areas is needed to maintain food availability through the urban farming movement. The concept of Urban Farming has recently become a trend for urban communities to take advantage of land space that is not so large but can be optimized to produce additional food sources in the midst of the COVID-19 pandemic. By carrying out urban farming activities, people get the availability of vegetables as a source of healthy nutrition, greening the environment. and can reduce the impact of global warming (Nurlaelih & Damaiyanti, 2019).

In the crisis situation of the COVID-19 pandemic and the limitations of all parties, urban farming becomes suitable to be developed not just as a hobby but can be a local social security (UGM, 2020). Hydroponic and aquaponic development models that do not require soil media can be done by planting various sources of food security. The tendency of city life to use yards or houses to support the economy and daily family life by utilizing their yards by planting various vegetables and so on has great potential to support and increase people's income during the current Covid-19 pandemic, especially in its role to fulfill the needs of the community (Syathori, 2019). With the increasing awareness of healthy living so that the market demand for hydroponic vegetables has increased by up to 50%.

This increasing demand for hydroponic vegetables was then responded by Pelindo III to distribute its CSR program to hydroponic farmers, especially the Simo Kalangan Lettuce Farmer Group which is being assisted

by Pelindo III Surabaya. Where the implementation of CSR is an important part of the business process of State-Owned Enterprises (SOES) such as Pelindo III. Especially during the current pandemic, SOES are required to actively participate in overcoming the socio-economic impacts of the community, not only in the form of funding assistance to build infrastructure and facilities but also in the form of providing technical training to the community (Rinaldi, 2021).

Given the importance of implementing CRS for State-Owned Enterprises (SOES) as described above, the problems studied in this study are: 1) How is the Corporate Social Responsibility model at Pelindo III in the context of sustainable community empowerment in the era of the COVID-19 pandemic? and 2) How successful is the CSR model implemented by Pelindo III in empowering the Lettuce Farmer Group in Surabaya?

This study analyzes the implementation of Pelindo III's Corporate Social Responsibility (CSR) as a form of SOE business practice and employs several approaches from CSR theory. One of them proposed by Garriga and Mele (2004) in Pertiwi (2020) is the theory of corporate citizenship. Historically, the term was first introduced in business and public relations by practitioners in the 1980s. In the 1970s, Eilbirt and Parquet used the term "neighborhood" not far from the term "good citizen", with an eye toward a better understanding of social responsibility. According to the two experts, "good neighborliness" has two meanings. One is "do not do things that damage the environment"; second, "business in general commits to play an active role in addressing a wide range of social problems, such as racial discrimination, pollution, traffic or the weakening of "urban areas" (Eilbirt and Parquet in Mele, 2008 :69).

While the idea of companies as citizens is not a new concept, the recent renewed interest in the concept among practitioners is due to certain factors that have an impact on business and community relations. Some important factors include the phenomenon of globalization and the strength of multinational corporations. The importance of focusing on where a company operates prompted 34 CEOs of large multinational corporations to sign a document "Global Corporate Citizenship: Leadership Challenges for CEOs and Boards" at the 2002 World Economic Forum in New York. For the World Economic Forum, "Corporate citizenship is about how a company contributes to society through its core business activities, social investment and philanthropy programs, and participation in public policy".

The theory has the connotation of a sense of belonging to the community. In principle, this theory emphasizes that companies, like citizens, have rights and obligations. This means that when a company carries out its activities in pursuit of profit, at the same time the company should consider its obligation to pay attention to the community and the environment. As Milton Friedman states that corporate responsibility is the company's moral responsibility to society (Arifin et al., 2019; Pramitha, 2017). Corporate moral responsibility can certainly be directed to many things, to himself, to employees, to other companies, and so on. Meanwhile, if what is being discussed is corporate social responsibility, then what is highlighted is the company's moral responsibility to the community where the company carries out its activities, whether the community in a narrow sense such as the environment around a factory or the wider community (Sudarmanto et al., 2020). For this reason business agencies are aware that they must consider the communities in which they operate.

Business Ethics of State-Owned Enterprises (SOEs)

The business ethics that state-owned enterprises, as state-owned enterprises, apply in their business activities are very important for laying a solid foundation and creating high value. Every SOE has a social responsibility, which is part of business ethics, where companies are aware that their business decisions can affect society (Herman, 2020). SOES Social Responsibility is a form of community and environmental concern, sensitivity, and benefit to the communities in which SOES companies operate (Kospa, 2020).

Corporate social responsibility is a corporate commitment to act ethically, operate legally and contribute to economic improvement, while improving the quality of life of employees and their families, local communities and society as a whole (Listiani, 2020; Utomo, 2019). Social responsibility involves ethics, business contributions to community relations programs, and law-abiding behavior. Schermerhorn (2008), explained further in Putri (2019) defines corporate social responsibility as the obligation of a company to act in a manner that is in the interests of the company and society as a whole. Therefore, the relationship between business ethics and CSR (Corporate Social Responsibility) is compared to that business ethics is the foundation or soul of a business unit implementation, and CSR is its embodiment. That is, business ethics talks about values, whether a company adheres to good or bad values. If it has good values in doing business, then the company will fulfill CSR, which is the responsibility of a company. Business ethics is closer to individuals who practice business ethics, while corporate social responsibility is a company policy.

Some of the reasons SOEs must perform CSR (Corporate Social Responsibility) are for social benefit, conflict and competition prevention, business or business continuity, natural resource management and community empowerment (Lubis, 2017). The implementation of corporate social responsibility is not only for economic interests, but also for the sustainable development of the company in society and the natural environment, in order to prevent conflicts. In determining business ethics in state-owned companies, there are several things to consider (Echdar, 2019), as follows:

Self-control

Each of the related business actors (SOES and all employees in it) must be able to control themselves so that they do not get anything, from anyone in any form. In obtaining profits, cheating is also not allowed and must pay attention to the conditions of the surrounding community.

Development of social responsibility (Social Responsibility)

Every business person is required to care about the condition of the community where the company is located. Not only donating money but also with more complex concerns, for example by providing assistance such as technical training to improve skills for the community around the company according to their field.

Cultivate mutual trust

Running a business requires mutual trust, in order to create a safe, comfortable, and peaceful atmosphere. The existence of mutual trust between the business world and the community can be mutually beneficial for both parties because of the good reciprocity and running smoothly.

Corporate Social Responsibility (CSR)

According to the World Business Council for Sustainable Development (WBCSD), corporate social responsibility is a corporate commitment to contribute to sustainable economic development, working with company employees, their families, and local communities and society as a whole to improve the quality of life (Adnan et al., 2022). According to Sudarso et al. (2021) corporate social responsibility is a process that involves treating stakeholders of a company or institution in an ethical or responsible manner. "Ethical or responsible" means treating key stakeholders in a manner deemed acceptable by international norms. Meanwhile, Philippine Business for Social Progress defines corporate social responsibility in terms of a company's long-term sustainability. It has been argued that business organizations must achieve profits and growth while protecting the environment, developing communities and improving people's lives (Kurnia et al., 2020)

CSR is an important process of monitoring the costs and benefits of business activities from stakeholders both internally (employees, stakeholders and investors) and externally (public regulators, community members, civil society groups and other companies). It can be seen that corporate social responsibility is not limited to the concept of donation, and the concept is very broad, not static and passive. It is not only issued by the company, but also a common right and obligation among the stakeholders. The concept of corporate social responsibility involves government, community resource agencies and local communities.

This partnership is a shared social responsibility among stakeholders. The concept of corporate philanthropy in social responsibility no longer applies as it does not involve CSR partnerships with other stakeholders. The concept of corporate investment is socially wiser and implies social responsibility without coercion for the company, as rights and obligations that should be implemented for the sustainability of the company in particular and the development of stakeholders in general. Corporate relations with stakeholders are no longer regulatory in nature but more collaborative, which is carried out in an integrated manner and focuses on partnership building. This partnership is no longer an organizational buffer, but creates mutual opportunities and benefits, for long-term goals and sustainable development in accordance with the goals, mission, values and strategies of corporate social responsibility. Partnerships between stakeholders are in accordance with the definition of corporate social responsibility above, where social responsibility that was initially given by the company to the welfare of other stakeholders will eventually have an impact on the corporate again. This partnership creates mutual benefit sharing, and does not create negative competition that affects the sustainability of the company.

In 2010 ISO 26000 was issued, an international standard for social responsibility created at the initiative of stakeholders who want to harmonize terminology, concepts and principles of social responsibility policies and management which include: a) The responsibility of an organization for the social and environmental impact of its decisions and actions; b) Transparently reflected through ethical behavior that contributes to sustainable development, including public health and welfare; c) Internalize stakeholder expectations; d) Comply with applicable laws and comply with international codes of conduct; e) Integrate within the organization and run in all its interactions.

It needs to be developed on how to manage the existing potential to realize CSR so that there is a match between what is of public interest and concern in line with what it wants to realize in its social responsibility, it is necessary to implement a social responsibility implementation process within the company in order to create a harmonious relationship and mutual understanding between the company and stakeholders. Without a clear and mature work process, companies tend to become insensitive to changes that occur around them and become dysfunctional when they are increasingly distant from their environment.

According to Faizah (2019), companies can choose six CSR programs by considering the company's goals, program type, potential benefits obtained, and stage of activities. Kotler and Lee (2005) mentioned six categories of programs, namely: 1. Promotion for Good 2. Marketing for Good 3. Corporate Social Marketing 4. Corporate Philanthropy 5. Community Volunteering 6. Socially Responsible Business Practice (Kartika & Dewi, 2018).

Principles in Implementing CSR

Until now it is difficult to reach an agreement universal understanding of the precise definition of CSR. The experts, Among others, Laili (2018) underlined several principles as a reference in predicting activities CSR. These principles are:

Sustainability, a CSR principle that emphasizes current actions by a company or the future impact or impact of a company. The principles of sustainability cover several aspects, namely: 1) Social impact, defined as measuring the impact of society on the business in terms of social contract and stakeholder impact; 2) Environmental impact, defined as the impact of business actions on its geophysical environment impact; 3) organizational culture, defined as the relationship between a company and its internal stakeholders, especially employees, and all aspects of that relationship; 4) financial, defined in terms of adequate returns for the level of risk taken.

Accountability. Accountability relates to the company's recognition of taking actions that affect the external environment and therefore the company assumes responsibility for the actions taken. This principle has an impact on the calculation of the effects of actions taken by the company both internally and externally.

Transparency. The principles of transparency and accountability are two interrelated things. To realize accountability, the process must also be transparent. Everything related to the CSR program must be communicated in detail and transparently. Communities or target groups need to receive complete and detailed information so that they can carry out this empowerment program voluntarily and sustainably. This information is important as a transparent form of accountability to external stakeholders.

The Triple Bottom Line (TBL) Concept

The triple bottom line was first articulated by Freer Speckley in 1981 in a publication titled "Social Auditing - A Management Tool for Collaborative Work," when he explained what companies should include when measuring their performance (Prakati Team, 2019). In 1994, John Elkington, founder of SustainAbility Consulting, helped companies integrate CSR activities into their business activities in his book *Cannibals and Forks: The Triple Bottom Line of 21st Century Business* (Lee, Karry (2007)). The argument is that companies should establish three distinct (and completely separate) bottom lines, profit, people accounts, and the planet. "Profit" is a measure of the company's profit and loss, and "people accounts" is a measure of how socially responsible the company is throughout its operations. The degree to which "Planet" is a measure of a company's responsibility to the environment. The main principle of the triple bottom line is that the relationship between profit, people, and planet in the company's mana balances the gem. Companies should not only pursue purely economic profits (profits). But also focus on environmental sustainability (Planet) and community welfare (People).

The concept from John Elkington shifts the responsibility for managing the company which was originally only to the stockholders (shareholders) to the stakeholders (owners, employees, government and the wider community). According to Elkington, there are two types of stakeholders, namely traditional stakeholders and emerging stakeholders. Shareholders, lenders and the government as policy and regulatory makers are parties that are included in the traditional stakeholders. While employees, consumers, academic organizations, trade associations, the wider community, future generations and planet earth including emerging stakeholders. Triple bottom line means extending the traditional reporting framework to consider ecological and social performance in addition to financial performance.



Figure 1. Triple Bottom line

Source: Waseem Bahadur* and Omar Waqqas (2013)

The triple bottom line principle later became the basis for the modern concept of corporate social responsibility. The modern concept of corporate social responsibility is considered to be the basis of the big idea of "sustainability". The long history of bringing together the concepts and practices of CSR and sustainability is a timeline summarized by Loew for Jalal on the relationship between sustainability and CSR (Slaper, Timothy F. and Hall, Tanya J. (2011) *Triple Bottom Line*). The concept emphasizes that corporate responsibility lies with its stakeholders rather than shareholders. According to stakeholder theory, business entities should act as a means of coordinating the interests of stakeholders, rather than maximizing the interests of shareholders. One of the strategies implemented by companies is to build relationships with stakeholders Partnerships, whether community, government or university (Harrison. Jeffrey S., Freeman. R. Edward, Abreu. Mónica Cavalcanti Sá de, 2015).

Method

This type of research is carried out using descriptive qualitative research with a case study approach that aims to examine a case that occurred in a certain place and time. Sources of data used are primary and secondary data. The primary data were taken from the results of in-depth interviews with the subjects selected by the researchers. The research subjects selected by the researchers were members of the Simo Lettuce farmer group in the PT Pelindo III Surabaya environment with a total of 2 people. While the other 2 informants were taken from the elements of the manager and implementer of the CSR program of PT Pelindo III. The primary data collection technique in this study was carried out through in-depth interviews. This interview was conducted by researchers indirectly with the media zoom meeting and via telephone. Furthermore, with in-depth interviews researchers can dig up information from the subject that has been done. Meanwhile, secondary data is obtained from the documentation of reports, notes and files from various sources such as the internet, journals, previous studies and other relevant sources. To ensure validity, this study uses the 'triangulation' method, in which the researcher not only obtains information from interviews with informants but is also supported by information obtained from various sources. Finally, This study uses an interactive descriptive analysis model, including the stages of data reduction, data presentation and drawing conclusions or verification (Miles and Huberman, 2014).

Results and Discussions

Pelindo III's focus on the community as an SOE can be understood as a variety of efforts to increase the participation and presence of Pelindo III SOEs in the community for the common good. CSR is not just a philanthropic activity, CSR requires Pelindo III to carefully consider the impact on all stakeholders, including the environment, in its decisions. This requires Pelindo III to balance the interests of shareholders as one of the internal stakeholders.

Pelindo III in the practice of running an ethical business and social responsibility go hand in hand and support each other, so that there are many benefits, namely: a) . Having social responsibility earns respect from stakeholders; b) Will gain the trust of consumers and the surrounding community; c) Assist in regional/community development around the company; d) Indirectly help in the promotion of the company; e) Avoid the influence that damages the reputation.

One of the programs that Pelindo III really cares about the community is Corporate Social Responsibility (CSR). Focusing on providing infrastructure and facilities with financial assistance and technical training through CSR activities is very meaningful to the community. The corporate social responsibility program of state-owned enterprises is becoming more and more powerful, especially after the law no. Provides that limited liability companies operating in and/or in connection with natural resources are obliged to fulfil their social and environmental responsibilities under Article 74(1). According to Elkington (1998), a good company pursues not only economic profit (profit) but also environmental sustainability (planet) and community welfare (people). Therefore, the implementation of CSR in helping to solve community problems needs to support the role of SOEs in participating in community development.

The Triple Bottom Line (TBL) Concept of CSR Practices at Pelindo III

The implementation of corporate social responsibility aims to promote sustainable development that meets current needs without compromising the ability of future generations to meet their needs (WCED, 1987). To achieve this, Pelindo III implements the triple bottom line concept, the principle of which is to create synergies across three dimensions: social, environmental and economic. In the concept of sustainable development, Pelindo III is not only facing the responsibility of single bottom line (SBL) or enterprise value only in terms of economic conditions (financial), but more based on triple bottom line (TBL) Synergy of three elements including economic, Society and the Environment, or better known as the 3Ps (Profit, People and Planet).

In Pelindo III, CSR activities are manifested in a separate department called the Community Development Program. This shows the company's seriousness and commitment to placing CSR activities in line with the company's business activities. Pelindo III develops a CSR strategy according to its core business with the following considerations: a) Minimize negative impacts by implementing business sector standards and best practices; b) Maximize positive impact, because resources are readily available; c) The learning process to gain competence in implementing CSR is shorter; d) Faster and less effort needs to be made to increase "visibility" to stakeholders; e) Can utilize resources from related external institutions.

Pelindo III's CSR program which has been implemented since 2018 includes poverty alleviation, assistance for victims of natural disasters, assistance for religious facilities, education, and public infrastructure, with the details of the budget as shown in the picture 2. One word to emphasize here is 'sustainability'. The idea is that the CSR programs developed by SOEs will not only lead to the provision of materials, but how the program can involve stakeholders (communities) who increase resources so as to eliminate social, economic and political barriers that lead to an increase in the standard of living of people. For example, the provision of funds for infrastructure and facilities for hydroponic lettuce farmers and technical training for lettuce farmer groups in Simokalangan Village, Surabaya by Pelindo III.

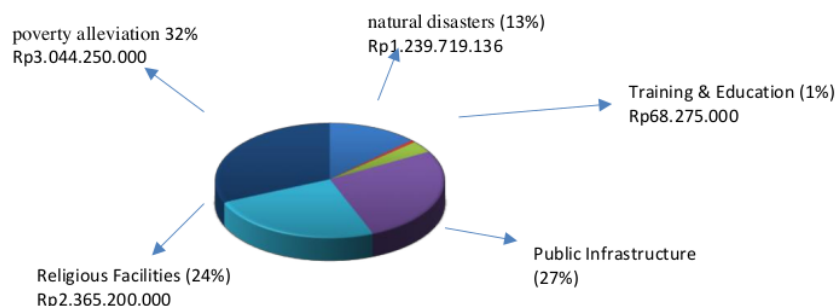


Figure 2. Fund allocation for Pelindo III CSR activities for 2018-2021

Source: PT. Pelindo III, 2021

Based on the concept of Triple bottom line approach, this CSR program not only provides funding assistance for infrastructure and facilities to make hydroponic farming media, but also provides training to improve skills in how to plant and maintain good hydroponics including how to market products and

packaging that is attractive to consumers. So that the impact of this training is an increase in the standard of living of the hydroponic farming community when the assistance from the company has been completed. so that this CSR program fulfills the sustainability objectives of CSR.

Providing technical training in the context of empowering hydroponic farming communities, Pelindo III collaborates with the Surabaya 10 November Institute of Technology as one of the leading State Universities in Indonesia. This practice is in line with The World Bank Institute, which states that one of the main components of CSR is leadership development and education. Education in this case is one of the keys to sustainable development and pro-poor growth. In this case, Pelindo III can make an important contribution in providing access to quality training and technical guidance. In fact, Pelindo III can have a significant impact on community empowerment programs that are widely implemented by the government.

Another goal of the implementation of CSR by Pelindo III, apart from the nuanced target of fostering the community environment, the CSR program is also aimed at providing access to community empowerment both directly related to the Company's business processes and other strategic environments, such as the urban farming group environment. The implementation of Pelindo III CSR in lettuce hydroponic farmer groups with the assistance of funds for the provision of infrastructure and facilities and the provision of technical training and technical guidance that is managed and applied directly to the lettuce farming community, as well as bringing social benefits in the field of education, especially Higher Education Institutions that are partners of Pelindo III. The effort to synergize CSR with educational institutions through training programs and technical guidance is a strategic step for Pelindo III whose benefits can be felt directly by the surrounding community at the company's location.

In addition to applying the principle of the Triple Bottom Line, the CSR program carried out by PT. Pelindo III is in accordance with stakeholder theory, where business entities should be used as a means to coordinate stakeholder interests, rather than maximizing shareholder profits. As one of the strategies implemented by the company is to develop partnerships with stakeholders, which include the community, government, and universities. Although according Sulfemi (2019), Sudarso et al. (2021), Purba et al. (2021) it is stated that this stakeholder theory is different from CSR, but in the authors's view, both have similarities in treating the environment and its stakeholders. Basically, the company sees the need to carry out CSR no longer as an obligation or coercion but rather an awareness to maintain its social environment which in turn will increase a positive reputation for the company.

Analysis of the Principles of CSR in Pelindo III Surabaya

In the implementation of SCR, PT. Pelindo III also applies three main principles, namely sustainability, accountability and transparency. Firstly, The principle of sustainability is shown by the selection of activities in the agricultural sector through the empowerment of lettuce farmers hydroponically. The choice of hydroponic farming empowerment is expected that farmers can run their business without having to have large capital and land. The hydroponic plant business is very suitable to be an alternative to increase family income during the pandemic and will continue with the increasing consumer demand for healthy vegetables. Secondly, the principle of accountability is manifested in every decision making, always trying to consider the benefits and impacts for both internal and external stakeholders. In the context of empowerment for lettuce farmers in Surabaya, each stage and process always involves partner groups until an agreement is reached. As stated by one of the informants as follows:

"In carrying out the CSR program at Pelindo III, starting from the initial stage, an assessment of the target group was carried out to discuss the problems and solutions to be carried out, until the CSR implementation process came to an evaluation of the final results of the program so that the implemented program answered the needs of the target group" ..

Thirdly, The principles of transparency and accountability are two interrelated things. To realize accountability, the process must also be transparent. Everything related to the CSR program must be communicated in detail and transparently. Communities or target groups need to receive complete and detailed information so that they can carry out this empowerment program voluntarily and sustainably. This information is important as a transparent form of accountability to external stakeholders.

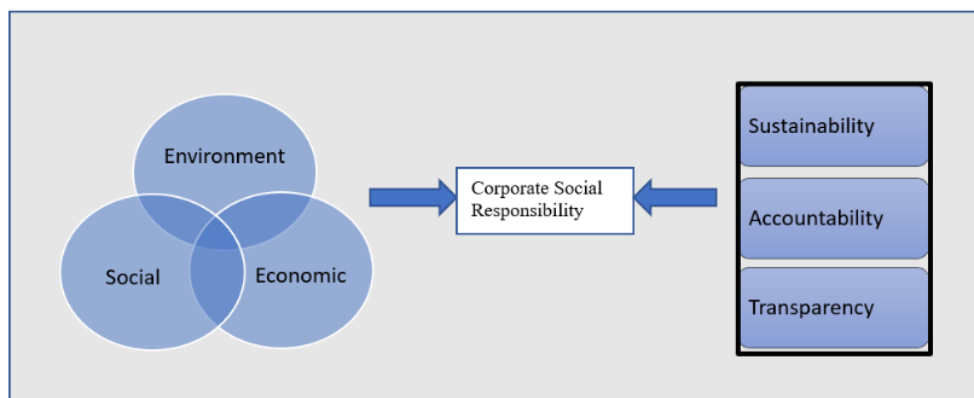


Figure. CSR Model Implemented by PT. Pelindo III, Indonesia

So the CSR implementation model at PT. Pelindo III, adopts the Triple bottom line approach where the company is not only concerned with financial profits but also has a commitment to carry out company management based on business ethics that pays attention to 3 aspects, namely the economic and social environment. As for the implementation of the CSR program of PT. Pelindo III is based on three principles, namely sustainability, accountability and transparency. The CSR implementation model can be illustrated in figure 3 above.

Conclusions

The results showed that PT. Pelindo III, Surabaya, as one of the Indonesian State-Owned Enterprises has implemented an environmental development program with business ethics as a guide for its business behavior in accordance with applicable norms and normative rules through corporate social responsibility programs.

One of the CSR programs held is the empowerment of the lettuce farming community in Surabaya. By adopting the Triple Bottom Line approach, PT. Pelindo III in carrying out its business strategy pays attention to environmental, economic, and social aspects. so that the selection of the lettuce farmer community empowerment program is in accordance with these three aspects where the agricultural sector with the hydroponic method is one of the smart alternatives in the pandemic era and will continue to develop after the pandemic, in line with the increasing public need for quality vegetables.

In addition to adopting the Triple Bottom Line approach, PT. Pelindo III in carrying out its CSR program is also based on three principles, namely sustainability, accountability and transparency. These three principles are implemented simultaneously as the basis for the company's business competition norms not only to carry out CSR programs but also in company management, especially in collaboration with stakeholders.

From the economic aspect, the results of community empowerment of lettuce farmers have had an impact on increasing farmers' income along with increasing the quantity and quality of the lettuce production they produce. So That, this CSR program provides encouraging results, with training and assistance for these hydroponic farmers, they have succeeded in improving their skills so that they can produce quality hydroponic vegetables, so that farmers' incomes also increase.

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