



Research Article

Implementation of Corporate Social Responsibility (CSR) PT. Sari Lembah Subur to the Community of Genduang Village

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ABSTRACT

CSR (Corporate Social Responsibility) is one of the obligations that must be carried out under the contents of article 74 of the new Law of Limited Liability Company (UUPT) of 2007. PT. Sari Lembah Subur is an extensive farm area of about 450 ha. Besides managing its own plantation, it also processes palm oil products from smallholder plantations around the company. The company purchases palm fresh fruit bunch (FFB) from smallholder plantations/farmers as one of its CSR programs. In addition, several CSR programs carried out by the company are related to social and environmental matters so that the image of PT. Sari Lembah Subur remains good from the perspective of the community living around the company. Based on the description above, the researchers are interested in researching the "Application of Corporate Social Responsibility (CSR) at PT. Sari Lembah Subur to the Community of Genduang Village, Pangkalan Lesung, Pelalawan, Riau." This study aims at finding out how the application of CSR at PT. Sari Lembah Subur to the community of Genduang Village, Pangkalan Lesung, Pelalawan, Riau. This study is qualitative research and employs an interactive analysis method from Mile and Huberman. The results showed that the CSR program of PT Sari Lembah Subur had a positive impact. Hence, the company's image is good from the perspective of the community around the company.

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INTRODUCTION

Corporate social responsibility has become an important issue in recent decades. The company must avoid adverse effects on the surrounding community in carrying out its activities. The surrounding community consists of its own workers, other companies, customers, suppliers, investors, and the surrounding community or residents (Sukirno, 2017). CSR (Corporate Social Responsibility) is one of the obligations that must be carried out under the contents of article 74 of the new Law of Limited Liability Company (UUPT) of 2007. This law is enacted in the House of Representatives (DPR) plenary. Through this CSR activity, industries and corporations promote healthy economic growth by considering environmental factors. Now the business world no longer only pays attention to the company's financial records, but it includes economic, social, and environmental aspects. The synergy of these three elements is the key to sustainable development (Zulfadhli, 2012).

Rosyidah (2017) stated that CSR is a concept that is constantly evolving. CSR does not yet have a standard definition or specific criteria fully recognized by the parties involved. CSR has benefits both socially and economically. The social costs incurred by the company increase social performance, such as increasing legitimacy and reducing stakeholder complaints. In addition, social costs (costs of the company's alignment with stakeholders) can also improve the image in both the commodity and capital markets (Hadi, 2011). CSR is a concept and action taken by a company as a sense of responsibility towards the social and surrounding environment in which the company is located (Nurdizal, Efendi, and Wicaksana 2011). The company is a legal entity that, in legal actions, is represented by its organ or management. Hence, it does not rule out the possibility of causing errors and omissions that must be accounted for, including general and moral or ethical responsibility developed in the form of Corporate Social Responsibility (Multazim, Djafar, and Zahara 2020).

Putra & Wirman (2017) argue that the company implements Corporate Social Responsibility (CSR) by using the following stages:

1. Planning

In this stage, there are three main steps as follows. (a) Awareness building. It is the first step to building awareness about the importance of CSR and management commitment. This effort can be accomplished, among others, through seminars, workshops, group discussions, and others; (b) CSR assessment. It is an effort to map the company's condition and identify aspects requiring priority attention and appropriate steps to build a conducive company structure for effective CSR implementation; (c) CSR manual building. The assessment results are the basis for compiling a manual or guideline for CSR implementation. These efforts must be assembled by including benchmarking and digging from references. However, for companies that want instant steps, this manual can be prepared by asking for help from independent experts outside the company.

2. Implementation

In starting CSR activities, three questions must be answered: who is the person who runs it, what must be accomplished, how to do it, and what tools are required. In popular management terms, the question translates to (a) Organizing the necessary resources; (b) Arrangement (staffing) to place the right person according to the type of task or work they do; (c) Directing related to how to take action; (d) Supervision or correction (controlling) on the implementation; (e) Execution of work following the plan; (f) Evaluation (evaluating) to determine the level of goal achievement.

3. Evaluation

After the CSR program is implemented, the next step is evaluation. This step needs to be carried out consistently from time to time to measure the effectiveness of CSR implementation. Other than evaluation within the internal of the company, it can also be performed by asking an independent party to audit the implementation of CSR practices. This step is not limited to compliance with regulations and standard operating procedures but includes company risk control. Evaluation in the form of an audit assessment or scoring can also be carried out in a mandatory manner. For example, several aspects of CSR implementation are evaluated in the BUMN environment. This evaluation can help the company to re-emphasize the conditions and situations and the company's achievements in implementing CSR so that it can seek necessary improvements based on the recommendations.

4. Reporting

Reporting is required to build an information system for decision-making and disclosing material and relevant information about the company. Therefore, in addition to functioning for shareholders, it serves other stakeholders.

The location of the CSR program carried out by the company is in the area where the company carries out its business activities and the surrounding community. It is none other than following the objectives of the CSR program as the company's participation in efforts to improve community welfare and regional development (Darmawan, 2021). Implementing the CSR program is an effort to align the company's business strategy with sustainable programs referring to the community's needs (Baihaqi, Fatah, and Hidayat 2020).

One significant breakthrough in the development of CSR was stated by John (Elkington, 1998), who is famous for "The Triple Bottom Line," published in the book "Canibals with Forks, the Triple Bottom Line of Twentieth Century Business." The concept recognizes that if a company wants to be sustainable, it needs to pay attention to the 3Ps, which are not only chasing profits but also having to make a positive contribution to society (people) and actively preserving the environment (planet). Triple Bottom Line is a continuation of the idea of sustainable development, which has explicitly linked the dimensions of goals and responsibilities to shareholders and stakeholders (Hadi, 2011).

1. *Profit*

Profit is the essential and foremost objective of every business activity. Profit is an additional income that can be used to ensure the company's survival. Meanwhile, activities that can increase profits include increasing productivity and carrying out cost essences to give the company a competitive advantage.

2. *People*

Realizing that the community is an important stakeholder for the company because their support, especially the surrounding community, is vital for the company's existence, survival, and development. As an inseparable part of the community and the environment, the company must be committed to providing the maximum benefit. A company must include social responsibilities if it wants to exist and be acceptable.

3. *Planet*

The third element that must be maintained is the planet or the environment. If a company wants to exist and is acceptable, it must include environmental responsibility. The environment is related to all areas of our lives. From the several definitions above, it can be concluded that CSR is a company's commitment to carry out its obligations, both in the economic field, preserving the environment and social culture for the impact of company activities and in the process of implementing it based on applicable legal provisions.

A company is said to be socially responsible if it has been able to balance its strategic actions. This action must benefit the shareholders without neglecting their obligations to other parties with a direct interest in the company (stakeholders) (Dhamayanti, 2021). In recent years, several facts have shown that companies carry CSR. In the end, they get the main priority of their company: profits and efficiency. Although at the initial stage, the company must spend funds and resources. However, in the long run, it gets crucial rewards for the continuation of the company (sustainability), namely profit and image. In essence, the estuary of the implementation of CSR is increasing the company's reputation, encouraging increased profits. However, the benefits acquired are not obtained instantly, and implementing CSR is undoubtedly an investment in the future (Dinanti, 2017).

Programs or forms of CSR are grouped into three: economic, social, and environmental sectors. The economic sector includes employment, the number of workers working in plantation companies, training, and counseling for the community regarding good and correct cultivation methods. The social sector includes free education, the construction of worship facilities, and infrastructure. In the environmental sector, the program includes reforestation and clean water supply (Fahruzia, Purwadi, and Purwandari 2017). The implementation of Corporate Social Responsibility (CSR) in Indonesia is currently marked, and many companies have implemented CSR. The company implements CSR in the form of charity and empowerment. At least, it can be seen from the ongoing publications related to the implementation of CSR in print and electronic media. The development of CSR in Indonesia can be seen from the various efforts of the provincial, regency, and city governments to establish laws and regulations related to the implementation of CSR in the areas where the company is based.

PT. Sari Lembah Subur, which is a subsidiary of PT. Astra Agro Lestari Tbk. is engaged in oil palm plantations and processing. Its main commodity is an oil palm tree (*Elaeis Queineensis* Jack) located in Genduang Village, Pangkalan Lesung, Pelalawan, Riau. The vision of PT Sari Lembah Subur is "Being the Most Productive and Most Innovative Agribusiness Company in Indonesia," and the mission of this company is "Being a Role Model and Contributing to the Development and Prosperity of the Nation."

PT. Sari Lembah Subur (PT SLS) has an extensive plantation area of around 450 Ha for its activities. The company was founded in 1987 and started operations in 1992 and is one of the private companies that manage oil palm plantations in Riau. Besides managing its own plantation, it also processes palm oil products from smallholder plantations around the company. The company purchases palm fresh fruit bunch (FFB) from smallholder plantations/farmers as one of its CSR programs. In addition, several CSR programs carried out by the company are related to social and environmental matters so that the image of PT. Sari Lembah Subur remains good from the perspective of the community living around the company. Based on the description above, the researchers are interested in researching the "Implementation of Corporate Social Responsibility (CSR) at PT. Sari Lembah Subur to the Community of Genduang Village, Pangkalan Lesung, Pelalawan, Riau."

Haq, Basuni, and Sunkar (2021), with the research titled "Implementation of Policies and Corporate Social Responsibility (CSR) Programs for Oil Palm Plantation Companies at PT. Perkebunan Nusantara V, Riau" states that Riau is a province with the largest palm oil companies in Indonesia. Hence, the implementation of CSR policies is mainly carried out by palm oil companies in Riau. This study aims at measuring the

performance of the implementation of CSR policies and programs of oil palm plantation companies. This study was conducted at a state-owned company (PTPN V) by taking four examples of farm units based on purposive sampling seen from the different locations of people's lives, three farm units located in the Regency of Kampar, and a farm unit in the Regency of Rokan Hilir. Data analysis was carried out using the interpretative phenomenological analysis (IPA) method. This method tries to compare the perceptions of companies and the public. The components of preparing a questionnaire to assess perceptions consist of elaborating statements taken from Government Regulation No. 47 of 2012 concerning the Implementation of CSR and several literature books that explain the excellent implementation of CSR. The results of this study indicate the performance of CSR policy implementation that has been implemented by PT. Perkebunan Nusantara V is excellent in terms of policy content and support. Still, it needs improvement in transparency, CSR programs, and the results of the programs. Transparency and broader disclosure of information are essential points for affordability toward better CSR targets for the future.

Syukerti, Ningsih, and Evann (2022), with the research titled "Corporate Social Responsibility (CSR) Program in PT. Bara Prima Pratama in Batu Ampar, Indragiri Hilir, Riau" states that Corporate Social Responsibility (CSR) program is the company's commitment to supporting sustainable development. In addition, it is also a form of company involvement in the sustainability of the lives of the surrounding community, both economically, healthily, educationally, religiously, socially, and culturally, as well as the community environment. The company's lack of awareness of its social responsibility makes the company viewed negatively and can even cause conflict for the company. The study aims to identify and analyze the Corporate Social Responsibility (CSR) program conducted by PT Bara Prima Pratama in Batu Ampar, Indragiri Hilir. This study is qualitative descriptive research. Descriptive research is non-hypothetical research. Data collection methods employed in this study were interviews and observation. Based on a need assessment survey and the results of deliberations, the results showed that PT. Bara Prima Pratama focuses on the education sector: funding for student assistance, early childhood education (PAUD) development, and Islamic elementary schools (Madrasah Diniyah Takmiliah Awaliyah, abbreviated MDTA) development. In the health sector: assistance funds for integrated health center (posyandu). In the religious sector: funds for Islamic holidays and the construction of the Al-Muttaqin mosque. The CSR program of PT Bara Prima Pratama in Batu Ampar has been carried out for the community but is felt equally by the people there.

The difference between previous research and the current study is that the research site of the current study is PT. Sari Lembah Subur, which is a subsidiary of PT. Astra Agro Lestari is a large private company engaged in processing palm oil. In addition, previous research did not explain the concept of Corporate Social Responsibility (CSR), which is the concept proposed by John Elkington regarding the triple bottom line "3P" (Profit, People, and Planet).

This study aims at finding out how the implementation of CSR at PT. Sari Lembah Subur to the community of Genduang, Pangkalan Lesung, Pelalawan, Riau". Expectations from the implementation of this study are: (1) To develop knowledge, experience, and skills for the researchers; (2) To be used as reference material for implementing CSR in the company to the local community for further research; (3) To be taken into consideration for the implementation of Corporate Social Responsibility (CSR) which is applied to the community by looking at the advantages and disadvantages; and (4) To become information material about CSR programs so that the public understands the importance of CSR being implemented by companies.

METHOD

The method employed in this study is qualitative research. (Dianna 2020) states that a qualitative approach is based on the existence of a semantic relationship between the variables being studied. The aim is to explore and find the meaning contained in the research variables, which are expected to answer the problems that have been formulated.

To obtain data relevant to this study, the methods employed are:

1. Observation

Observation is a technique or method of collecting systematic data on the object of research, either directly or indirectly (Hardani *et al.*, 2020). This study used direct observation of PT. Sari Lembah Subur.

2. Interview

An interview is a direct oral question and answer between two or more people or a conversation with a specific purpose. Two parties carried out the conversation: the interviewer who asked the question and the interviewee who answered the question (Hardani *et al.*, 2020). In this study, researchers conducted interviews

with the Community Development Officer (CDO) of PT. Sari Lembah Subur and the people involved as recipients of assistance from PT. Sari Lembah Subur.

3. Documentation

The documentation method collects data by recording existing data or collecting pictures at the research site (Ahyar et al., 2020). This study's documentation was carried out according to the needs during the research at PT. Sari Lembah Subur.

The data analysis used in this study is an interactive analysis technique from Mile and Huberman (Pawito, 2007). Iskandar (2009) states that this analytical technique consists of three components: data reduction, data display, and drawing a conclusion.

1. Data Reduction

Data reduction is the process of collecting research data. The process of reducing data has several stages:

- a. editing, grouping, and summarizing the data.
- b. Researchers compiled codes and notes on related things, including those related to activities and processes. Hence, researchers could find the themes of groups and data patterns.

2. Data Display

Data display is the presentation of data obtained into several matrices or categories. The data presentation is usually in the form of narrative text, involving steps to organize the data. Therefore, in this connection, the data presented is in the form of groups or clusters, which are then linked to each other according to the theoretical framework.

3. Drawing Conclusion

Drawing conclusions is a follow-up analysis of data reduction and data presentation. Hence, it can be concluded that the researcher implements the inductive principle by considering existing data patterns and trends from the data presented that has been made. The researcher must complete the analysis of all available data. Hence, the conclusions can be formulated appropriately. After data collection, the researcher will verify the data by checking the validity of the data. The validity of the data is checked by testing the credibility of the data, which is checked using the following techniques:

a. Observation extension

Researchers returned to the field to conduct data analysis and formulated several categories. The researcher returned to the field to check the categories formulated according to the field data, following the participants' perspectives.

b. Increasing observation persistence

After analyzing the data, the researcher deepens and details the data found. The researcher will also re-check the temporary data findings as appropriate and describe the specific research context.

c. Triangulation

Checking through re-examining the data can be done before and/or after the data is analyzed. Researchers examined through triangulation to increase the reliability and accuracy of the data. Through triangulation of sources, the researcher looks for other information about a topic extracted from one source.

RESULTS AND DISCUSSION

Corporate Social Responsibility (CSR) includes the various responsibilities that a company has to the communities in which it operates (Hartman & Desjardins, 2008). The European Commission defines CSR as "a concept in which a company decides voluntarily to contribute to a better society and a cleaner environment." Specifically, CSR suggests that companies identify groups of corporate stakeholders and incorporate their needs and values into the company's strategic and operational decision-making processes. In addition, another opinion was expressed by Rudito & Femiola (2007), stating that CSR is an improvement in the quality of life. It means that there is the ability of humans, as individual members of the community, to be able to respond to existing social conditions.

Moreover, they can enjoy and take advantage of the environment, including existing changes while preserving. In other words, CRS is a way for companies to regulate business processes to impact the community positively. It can also be said to be an essential process in managing costs and benefits of business activities from stakeholders both internally (employees, shareholders, and investors) and externally (public regulatory institutions, community members, civil society groups, and other companies).

Corporate social responsibility is not limited to giving donors. Still, the concept is vast, not static and passive, only issued by the company, but the rights and obligations shared among stakeholders. The CSR concept involves partnership responsibilities between the government, community resource institutions, and the local (local) community. This partnership is not passive and static. This partnership is a shared social responsibility among stakeholders. The concept of corporate philanthropy in social responsibility is no longer adequate because the idea involves a socially responsible corporate partnership with other stakeholders (Rudito & Femiola, 2007).

PT. Sari Lembah Subur, based on government regulations, is included in the category of a limited liability company and understands the law. Therefore, PT. Sari Lembah Subur is required to implement Corporate Social Responsibility (CSR) as a result of activities carried out based on the rules in Law Number 25 of 2007 concerning Investment (UUPTM), Law Number 40 of 2007 concerning Limited Liability Companies (UUPT) and regulation of Ministry of State Owned Enterprises (SOE) No. Per05/MBU/2007 concerning SOE partnership programs with small businesses and environmental development programs as well as regulation of government No. 47 of 2012 on social and ecological responsibilities of limited liability companies. Therefore, PT. Sari Lembah Subur, in carrying out its business activities, must not violate the law. In addition, in implementing its CSR program, PT. Sari Lembah Subur must comply with CSR ethics and responsibilities in general and applicable laws and regulations.

1. The Process of Implementation of CSR Program from PT. Sari Lembah Subur for the Community of Genduang Village

a. Planning

CSR planning of PT. Sari Lembah Subur is carried out through several processes. Initially, the company conducted socialization with the community around the company. Socialization is usually carried out by involving village officials. It aims to establish good communication between the company and the community. Program planning is carried out by reviewing proposals submitted to the company by the community by conducting a survey of submitters and seeing whether it is appropriate to receive assistance as a form of CSR program from PT Sari Lembah Subur.

Creating a new program requires careful planning through a systematic process. It follows the opinion of Suabey (2016), stating that planning is a decision-making process involving various systematic and successive stages by considering various limitations to produce rational decisions. After the Community Development Officer (CDO) of PT. Sari Lembah Subur has decided on the process to be carried out in the field. The company will socialize with village officials to explain the CSR program and its implementation objectives. It is an initial survey of the program to be carried out and collecting data on recipients of CSR assistance from companies. CSR program planning of PT. Sari Lembah Subur is an activity that identifies activities to be carried out in terms of completion time, program type, and implementation process before the action is carried out.

b. Implementation

Implementation is the realization of planning. At this stage, the company conducts socialization. Socializing the implementation is required to introduce company members to various aspects related to the performance of CSR, especially those related to CSR guidelines. In the process of implementing CSR, the company involves village officials. It is one of the company's efforts to establish good communication with the surrounding community, especially the head of village officers. Before distributing company aid, village officials usually urge residents who will receive assistance to go to the village hall the next day. In addition to getting assistance, the company can also socialize directly with the beneficiaries.

Implementation is an action or application of a plan that has been systematically prepared. Implementation is usually carried out after the project is considered ready. In simple terms, planning is the implementation or expansion of activities that adjust to each other (Nurdin, 2002). The implementation of CSR from PT. Sari Lembah Subur is carried out by implementing the programs that have been previously announced. Its implementation goes through a relatively long process. In implementing CSR, PT Sari Lembah Subur always

involves community leaders and even government agencies to become companions or supervisors in the performance of Corporate Social Responsibility (CSR).

c. Evaluation

The evaluation stage is performed periodically to see whether the CSR programs implemented are running well under the CSR concepts and plans proclaimed. The company, several community leaders, and government agencies in the company's area supervise the implementation of CSR programs. Monitoring and evaluation are needed to determine the achievement of program objectives and whether there are deviations that require corrective action. Program evaluation is carried out to see the extent of the program's success and the obstacles faced in its implementation. Referring to the program evaluation described by Purba & Sipayung (2017), the evaluation can help the company to re-emphasize the conditions and situations and the company's achievements in implementing CSR. Hence, it can seek necessary improvements based on the recommendations given.

d. Reporting

Reporting is required to build an information system for decision-making and disclosing material and relevant information about the company (Purba & Sipayung, 2017). Therefore, in addition to functioning for shareholders, it serves other stakeholders. At the stage of reporting, the Community Development Officer (CDO) team of PT. Sari Lembah Subur made a CSR program realization report in the annual report. The report contains the CSR programs carried out and details of the budget realization of the CSR programs.

2. Forms of Corporate Social Responsibility (CSR) of PT. Sari Lembah Subur in developing Community of Genduang Village

PT. Sari Lembah Subur, in implementing its CSR program, prioritizes the community around the company because they are aware of its social responsibility. The CSR program of PT Sari Lembah Subur is categorized into five aspects: education, health, environment and economy, socio-cultural, religious and sports, and infrastructure.

a. Education

- Salary assistance for honorary teachers of elementary and senior high school at Genduang Village
- Scholarship assistance
- Shuttle bus facilities for school children
- Training for teachers of elementary and senior high school
- Training for the committee of "Kita Bisa."

In the education sector, there are five programs that we carry out: salary assistance for honorary teachers, scholarship assistance, shuttle bus facilities for school children, training for teachers of elementary and senior high school, and training for committees. It was revealed by Mrs. Atun as the CSR officer of PT. Sari Lembah Subur.

"Yes, those are CSR programs of PT. Sari Lembah Subur that we carry out. We assist honorary teachers of elementary and senior high schools in the form of a salary of IDR 500,000/month. Scholarships are also given to underprivileged children. The scholarships we provide vary at each level. For junior high school students, we provide scholarships of IDR 1,200,000. For the high school level, it is Rp. 1,600,000. For posthumous, it is IDR 2,600,000. For students, it is IDR 4,500,000. We provide scholarship assistance every semester (6 months). Then for the shuttle bus facility, we will allocate it to children living around the company in Genduang Village. Next, training for elementary and senior high school teachers and committees is training to create the latest educational games during the COVID-19 pandemic, so the students can experience fun learning in their classroom.



b. Health

- Distribution of mask
- Assistance for KSI (*Kecamatan Sayang Ibu*) activities
- Assistance for insecticide fogging to prevent dengue fever
- Assistance for handling COVID-19
- Assistance for accommodation and consumption of community vaccinations
- Assistance for accommodation and consumption of school children vaccinations aged 12 and over
- Assistance for Ambulance
- Assistance for Supplementary Feeding Assistance (PMT) to Integrated Healthcare Center

In the health sector, there are eight programs that we carry out as a form of CSR from PT. SLS: Supplementary Food Assistance (PMT) to Integrated Healthcare Center, distribution of masks, Assistance for KSI (*Kecamatan Sayang Ibu*) activities, Assistance for insecticide fogging to prevent dengue fever, Assistance for handling COVID-19, Assistance for accommodation and consumption of community vaccinations, Assistance for accommodation and consumption of school children vaccinations aged 12 and over, and Assistance for ambulance cars. These were also expressed by Mrs. Atun, CSR Officer of PT. SLS.

"The form of PT. SLS CSR in the health sector in the form of Assistance for Supplementary Feeding Assistance (PMT) to Integrated Healthcare Center costs IDR 3,000,000. The target of PMT given to Integrated Healthcare Center is infants and toddlers. For the distribution of masks, we spent IDR 4,000,000 for masks branded "sensi." Then this activity was carried out in Genduang Village during the COVID-19 pandemic to protect residents from the spread of the virus. Then for the KSI activity, we provided funds of IDR 5,000,000. The target of this activity is mothers who have toddlers. Then we assist with how and what only thing must be given to children in their growth and development. Then for the fogging activity, we spend IDR 2,000,000/month. This activity is carried out to preserve our environment because we realize that many oil palm plantations exist. Therefore, mosquitoes will breed faster and more accessible, and that is why we programmed this activity. Furthermore, for handling COVID-19 activities, the accommodation and consumption of vaccinations for the community and school children aged 12 years and over were IDR 10,000,000, aiming to facilitate the community in carrying out treatment or examination at the integrated health center or the hospital. We bought this ambulance for IDR 230,000,000".





c. Environment and Economy

- Training and socialization of Fire Care Community (MPA) mentoring
- Fire Care Fishermen of bukit garam
- Socialization of home fire prevention awareness
- Conservation in the form of tree planting
- PKK's heart
- Fisherman's village/starter
- UPPKS (Efforts to Increase Prosperous Family Income)
- Assistance for farmer groups, such as sprayers, nets, and plows for the land
- Assistance for equipment for fire care fishermen at lubuk bungkok, bukit garam
- Assistance for the distribution of groceries for handling COVID-19
- Assistance for environmental cadre
- Assistance for fire fighting
- Assistance for fertilizer
- Providing plasma plantations and primary cooperative credit for members (KKPA)

In the field of environment and economy, we have fourteen programs that we carry out for the residents of Genduang Village, as previously mentioned. It was expressed by Mr. Banu as a team member of CDO at PT. SLS.

"The CSR program for the environment and the economy is indeed more than in other fields because we are aware of the existence of our company that uses natural resources. Hence, we always prioritize environmental sustainability because we depend on nature in carrying out our company activities. In addition, we also need human resources to assist us in procuring raw materials. Training activities and socialization of MPA mentoring, fire care fishermen, fire prevention, conservation in the form of tree planting, PKK's hearts, fishing villages, assistance for equipment for fire care fisherman, and assistance for environmental cadre are aimed at preserving the environment from fire disasters. It was carried out by providing socialization and assistance. Then the community will understand the importance of protecting the environment, especially from fires. It is because, until now, many residents still throw cigarette butts carelessly, which can damage the environment. Next, for the program of assistance for farmer groups, such as sprayers, nets, and plows for the land, we provide them to residents who work as farmers. We assist with fertilizer because many fake fertilizers are currently circulating that can damage the farms' plants. Therefore, the company offers its own fertilizer for the community at Genduang Village. In addition, for UPPKS activities, the distribution of necessities and plasma planting carried out by the KKPA can improve the community's economy by making the farmers of Genduang Village work on the plantations that the company has provided. Then we have carried out the distribution of necessities since the pandemic to reduce people's spending in meeting their needs."



- d. Socio-Cultural, Religion, and Sports
- Assistance for sports equipment
 - Doing sports together with the community
 - Assistance for traditional musical instrument
 - Assistance for traditional dance trainers
 - Assistance for the infrastructure of worship
 - Religious activity
 - Assistance for general proposal
 - Assistance for sports tournament
 - Donations to orphans
 - Assistance for library room at Kapau Mosque

In the socio-culture, religion, and sports sectors, we have ten programs that we carry out for the residents of Genduang Village, those previously mentioned. It was expressed by Mr. Banu as a team member of CDO at PT. SLS.

"In this sector, the activities of assisting sports equipment are volleyball, football, net, and goal. In addition, the assistance of traditional musical instruments, such as drums, trumpets (a type of flute), and kompang (a kind of tambourine), cost ± IDR 5,000,000. Doing sports activities together with the community and sports tournaments costs ± IDR10,000,000. For religious activities, such as holidays and breaking the fast together, they cost ± IDR15,000,000. Assistance for the infrastructure of worship, such as ablution places and mihrab, costs ± IDR 42,000,000. Assistance for general proposals, such as sports, tournaments, and religion, costs ± IDR 30,000,000. Donation for the orphan is given ± IDR 15,000,000. Assistance for traditional dance trainers is IDR 1,500,000/month. Then Assistance for a library room at Kapau Mosque costs IDR 42,000,000. We carry out CSR programs in this sector to develop the talents of the young generation in this village and to facilitate them in channeling their skills. We provide traditional dance trainers so that someone can help them learn traditional dances. Then we give donations to orphans as a form of our care with fellow human beings regardless of background. In general, we can forge closer relationships with local communities through this program."



- e. Infrastructure
- Repairing the bridge of the Genduang river
 - Flushing roads and assistance with clean water
 - Paving the road
 - Assistance for futsal field

In the infrastructure sector, we have four programs implemented in Genduang Village. It was revealed by Mr. Hanafi, a CDO team member at PT. SLS.

"Regarding infrastructure, activities such as repairing the bridge of the Genduang river are carried out so that the community has easy access to travel. In this activity, the costs incurred are IDR 350,000,000.

Furthermore, road flushing activities are usually carried out based on climate, and the cost is usually \pm IDR 10,000,000 using a water tank car. The road paving activity was carried out because the vehicles that pass through the road in this village are mostly oil palm transporting vehicles. Therefore, to keep the road in good condition, we carry out road paving at \pm IDR 17,000,000. Assistance with clean water is carried out in every dry season, which costs \pm Rp. 10,000,000. Assistance for the futsal field costs IDR 28,000,000. All the programs implemented are for the community who have become part of the community social responsibility of PT Sari Lembah Subur. This company is aware of the importance of stakeholders in Genduang Village, where the company is located.



Based on the triple bottom line theory developed by John Elkington, conceptually, the form of CSR implemented by PT Sari Lembah Subur in community development is considered to have met the categories of CSR theory proposed by John Elkington, among others:

1. Profit is a form of responsibility that the company must achieve. Even in the mainstream economy, which is used as the philosophical foundation of the company's operations, profit is the primary orientation of the company. It keeps going, although, time by time, there have been protests from many circles, which are irrelevant to the basis of the company's operational strategy. How a company can guarantee and maintain a going concern without being supported by the ability to make adequate profits. Increasing the welfare of personnel in the company, increasing the level of interest of the owners (shareholders), increasing contributions to the community through paying taxes, and expanding business and production capacity requires sources of funds, which can be done if supported by the company's ability to create profits (Hadi, 2011). In this case, PT. Sari Lembah Subur has fulfilled its obligations by implementing a CSR program in the form of providing plasma plantations and KKPA to improve the community's economy. On the other hand, PT. Sari Lembah Subur has benefited from the assistance of farmers to fulfill its raw materials.
2. In addition, there is a CSR program in the form of training and outreach assistance to MPA (Fire Care Community) to educate the local community around the company not to throw cigarette butts carelessly. With this, oil palm plantations will always be maintained.
3. People are the community around the environment where the company is located. They are the parties influencing and influenced by the company. Thus, the community has strong interactions to create value for the company. It is almost impossible for a company to run operations in a survival manner without the support of the surrounding community. Therein lies an essential aspect of the company's willingness and ability to get closer to the community through a social responsibility strategy (Hadi, 2011). CSR programs carried out by PT. Sari Lembah Subur, such as assistance for providing honorarium, assistance for the scholarship, assistance for traditional dance trainers, and assistance for teacher training, is considered to have fulfilled the community development category because, with these activities, it can create a generation and quality educators by holding training and trainers provided by PT. Sari Lembah Subur.
4. The planet is the physical resource of the company. The physical resource has significance for the existence of the company. Given that an environment is a place where companies support, one concept that cannot be trusted is the causal relationship between companies and nature. Environmental damage, and exploitation without a balance limit, sooner or later, will destroy the company and society (Hadi, 2011). In this case, PT. Sari Lembah Subur is very concerned about environmental sustainability in Genduang Village by implementing CSR programs in the form of repairing the bridge of the Genduang river,

conservation in the form of tree planting, and socialization of house fire prevention which aims to maintain the environment around the company to exist.

3. Perception of the Community Related to the CSR Program Implemented by PT. Sari Lembah Subur

In the education sector, we feel immensely helped by the CSR program from PT. SLS. It is a statement from Mr. Muhammad Saputra, the Principal of SD 004 Genduang.

"We feel the form of assistance from PT. SLS is a CSR program in this school, such as assistance for honorary salary, vaccinations, learning activities, and teacher training, all of which help us improve the quality of the teaching at this school. We are very grateful to the company for making us one of the beneficiaries of the CSR program implemented. I hope that, in the future, there will be more programs than the previous program."

The impact of corporate social responsibility programs, including each program implemented, as observed by researchers and from the results of stakeholder interviews, has five aspects. The main programs implemented are divided into several programs:

- Education

In the education sector, there are facilities in the form of buses to pick up school children, "Kita Bisa" activities, vaccinations for students aged 12 years and over, and honorary salaries. Until now, programs in the education sector have been implemented and have significantly contributed to the education sector in schools around the company's area. In the observations made by the researchers, they found that empowerment positively impacts teachers by participating in "Kita Bisa" activities to increase and strengthen teachers' capacity to teach their students and assist with honorary salaries. It is also able to increase the capacity and knowledge of the staff at the school. It is because of the condition of receiving assistance for an honorary salary from PT. SLS is that the performance of honorary workers must continue to increase. If it decreases, the aid will be dismissed or transferred to other honorary teachers whose performance has increased. With that, the teachers will continue to practice improving their capacity as a teacher in the school, and their students will also positively impact it.

Until now, the impact of the implementation of Corporate Social Responsibility (CSR) of PT. Sari Lembah Subur has had an impact on every program carried out. It is following the statement of Mr. Syafri Julianto, Head of Genduang Village:

"Regarding the contribution from the company, there must be. As the village head, I feel the impact of the assistance provided by the company, such as the implementation of vaccinations, which is, of course, the most important thing during this pandemic. Besides that, there has been the distribution of basic necessities since the pandemic period, which is an important need for the community, especially lower-middle-class society. Then there is assistance in the form of fire prevention socialization. It is vital in our area because there are still many people who are not aware not to throw cigarette butts anywhere. Then repairing the bridge of the Genduang river is carried out. If the help from this company is a lot because they are aware of their social responsibility, that is why we are also happy with the presence of this company in our village."

- Economy and Environment

In this case, the program is made to support economic and environmental aspects, such as the provision of plasma plantations and KKPA that employ farmers in Genduang Village, conservation, and others, as previously described. This program is created by a company that can improve the surrounding community's economy. In addition, in the environmental sector, the activities carried out have followed what was programmed, such as providing socialization related to fire prevention. Hence, it has had a positive impact on the local community.

- Socio-Cultural, Religion, and Sports

There are ten programs implemented in the sociocultural, religious, and sports sectors by PT. Sari Lembah Subur, as previously described. Most of these activities are carried out to facilitate the younger generation in developing their talents by providing infrastructure and trainers. In addition, it also aims to establish good relations with all people regardless of their backgrounds. Hence, the image of this company will be good in the eyes of the community.

- Infrastructure

In the infrastructure sector, there are four CSR programs implemented by PT. Sari Lembah Subur, as previously mentioned. Assistance in repairing bridges, watering/flushing roads, and providing clean water positively impacts the community and companies. This assistance can facilitate access from the company and residents and meet the need for clean water in the area. In addition, local residents received assistance for the futsal field development very well, especially the younger generation with futsal talent. It will make it easier for them to play or practice.

- Health

In the health sector, eight programs have been implemented, most of which are carried out to prevent the spread of COVID-19, such as accommodation assistance in vaccination activities and the distribution of masks. Furthermore, the fogging program to prevent dengue fever, ambulance assistance to facilitate the community in seeking treatment at the integrated health center (puskesmas), PMT assistance, and KSI activities intended for infants and pregnant women and those with toddlers. These programs have a positive impact on the community because they receive assistance from the company during this pandemic, as well as the company.

CONCLUSION

Conclusions that can be delivered based on the results of research and discussion that have been described, the form of Corporate Social Responsibility (CSR) of PT. Sari Lembah Subur is divided into five aspects: health; education; sociocultural, religious, and sports; environment and economy; and infrastructure. In this case, PT. Sari Lembah Subur's CSR follows the triple bottom line concept proposed by John Elkington, where all aspects have filled every part of people, planet, and profit. This positively impacts the people of Genduang Village because this company has carried out its social responsibility well by paying attention to the community's needs and, of course, the environment in Genduang Village, Pangkalan Lesung District, Pelalawan Regency. Through the CSR program implemented by the company, it is considered to have carried out the mission of PT. Sari Lembah Subur, "Being a Role Model and Contributing to the Development and Welfare of the Nation.

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