Implementation of Corporate Social Responsibility in Improving the Welfare of the Surrounding Community (Case Study On PT Juyomi Sinar Labuan)

Liana¹, Sugianto², Abdul Kahar³, Latifah Sukmawati Yuniar⁴

Departemen of Accounting, Tadulako University, Palu City, Indonesia

email: yanaliana345@gmail.com, <a href="mailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yanaliana345@gmailto:yana345@gmailto:yana345@gmailto:yana345@gmailto:yana345@gmailto:ya

Article Info

Abstract

Keywords:

Corporate Social Responsibility, community welfare, social aspects, economic empowerment, environmental impact This study aims to evaluate the implementation of the Corporate Social Responsibility (CSR) program carried out by PT Juyomi Sinar Labuan and its impact on the welfare of the surrounding community. The research uses a qualitative approach with a case study method, through interviews, observations, documentation, and literature studies. The results of the study show that the implementation of PT Juyomi's CSR includes three main aspects, namely social, economic, and environmental. In the social sector, PT Juyomi facilitates free health services, ambulance assistance, education funds, support for religious activities, and distribution of basic necessities. In the economic sector, the company prioritizes recruiting local workers, providing interest-free loans to employees, and distributing village empowerment funds. Meanwhile, in the environmental aspect, the company routinely carries out reforestation and hands over industrial waste management to third parties. Although CSR programs have had a positive impact on people's welfare, some obstacles still arise, such as lack of transparency of information and negative environmental impacts in the form of reduced spring water sources due to mining activities. This research was conducted at PT Juyomi Sinar Labuan which is located at Jl. Taragengge, Labuan Lelea Village, Labuan District, Donggala Regency, Central Sulawesi. These findings show that the implementation of CSR contributes significantly to the socio-economic development of the community, but it needs to be improved in terms of sustainability and information disclosure.

1. Introduction

Companies spread across various regions in Indonesia have the potential to have a positive impact on improving people's welfare, especially if CSR programs are implemented optimally. One form of CSR that provides great benefits is community empowerment programs, because they are able to encourage independence and improve the quality of life of the community in a sustainable manner (Abebe Mamo et al., 2024).

Recent studies show that companies that successfully integrate CSR with local needs are able to improve people's quality of life, such as access to education, health facilities, and economic empowerment (Rahman & Putri, 2023). The Community Development Program (PPM) run by the company has been proven to help improve the welfare of the surrounding community (Hayati et al., 2022). In that case, the company can also act as a facilitator and catalyst by collaborating with various parties

that go through various stages from the beginning of the program, namely assessment, engagement, action and facilitation. The impact of this CSR program certainly brings a positive influence to the community and has economic value (Marnelly, 2021).

Globally, the term Corporate social responsibility began to be known around 1970 and gained more attention, especially after the publication of the book "Cannibals With Forks: The Triple Bottom Line in 21st Century Business" (1998) by John Elkington. Elkington expands on the concept of three essential elements for sustainable development, namely economic growth, environmental protection, and social justice, as proposed by the World Commission on Environment and Development (WCED) in the Brundtland Report (1987). Elkington categorizes CSR into three main aspects known as the 3P's, namely profit, planet, and people. Responsible companies not only focus on economic profits, but also care

about environmental sustainability and community well-being (Marnelly, 2021).

Over time, these three concepts have become guidelines for companies in implementing social responsibility known as CSR. CSR is a company's commitment to act ethically, comply with legal regulations, and contribute to improving the well-being of employees, their families, local communities, and the wider community. The principles of CSR include responsibilities that involve the active and dynamic role of governments, companies, and local communities in its implementation.

Implementation is a process that is carried out administratively that can be researched at several specific program levels. The process of a new implementation will begin when the goals and objectives have been set, the activity program has been compiled and funds have been prepared and channeled to achieve the goals (Masniawati et al., 2023). Policy implementation is an action carried out by government and private (organizations) both individually and in groups that are intended to achieve goals (Ayik et al., 2017).

2. Literature Review

A number of previous studies have shown the effectiveness of the implementation of CSR programs that aim to improve the welfare and empowerment of local residents. Research by (Sakti & Wahyanti, 2021) shows that PT Sido Muncul's CSR program in Bergas Kidul Village runs effectively with the support of job opportunities, business opportunities, and program consistency as the main factors for success. Furthermore, (Khairunnisa et al., 2023) stated that CSR carried out by PT PLN Indonesia Power Banten 2 Labuan OMU through the fostered partner of Bubur Herbal Sarang Burung Burung Swallow was able to increase economic independence, community income, and reduce unemployment in Caringin Village.

Research by (Razak et al., 2022) revealed that the implementation of CSR by PT

Vale Indonesia has been carried out institutionally through collaboration with consultants (ALIKSA, COMMIT, KNK), although not all productive business activities have run evenly or have a significant welfare impact. Meanwhile, (Igbal et al., 2023) found that PT Pertamina Patra Niaga Fuel Terminal Palopo has implemented CSR programs in a structured manner and in accordance with SOPs, starting from the planning stages, social assessments, to the preparation of work manuals based on survey results and social mapping. However, research that discusses the implementation of corporate social responsibility in improving the welfare of the surrounding community, especially at PT Juyomi Sinar Labuan, is still rarely carried out. In connection with this issue, this research is focused on finding out how PT Juyomi Sinar Labuan runs its CSR programs and its impact on the surrounding community. PT Juyomi Sinar Labuan is a company engaged in gravel sandstone mining (Excavation C). PT Juyomi Sinar Labuan has grown into one of the major companies in the Labuan area and its surroundings.

3. Research Methods Data Types and Sources

This research uses a qualitative type. approach with a case study qualitative approach is an alternative in enriching understanding, and also intends to understand the phenomena of what the research subject experiences such as behavior, perception, motivation, actions, and others (Syarifuddin, 2020). The case study was chosen because it allows researchers to study in depth the CSR implementation practices carried out their impact on the surrounding community. This research was conducted at PT Juyomi Sinar Labuan which is located on Il. Taragengge Labuan Lelea Village, Labuan District, Donggala Regency, Central Sulawesi. The data used in this study are primary and secondary data. Primary data is data obtained directly from the first source (respondent). Primary data in this study was obtained from

the results of interviews with related parties of PT Juyomi Sinar Labuan. Secondary data is data that is not directly collected by the researcher, but is obtained from existing sources. The secondary data obtained is in the form of information on CSR activities that have been carried out by PT Juyomi Sinar Labuan and relevant literature from scientific journals, books and other official sources. Respondent selection using the purposive sampling method, selecting the most relevant informants with the phenomenon being studied. The sample of this study includes employees, the community and the local government. Respondents are taken as samples because the researcher considers that the person or something has the information necessary for his research.

Research Stage

Data collection in this study uses several techniques, namely: First, observation is the collection of data and direct observation of the research object. Second, interviewing is a data collection technique using a direct question-and-answer technique with related parties. Third, documentation is a data collection technique that is carried out by recording and collecting data, which is defined from documentation that is related to the object researched by the author. Finally, literature studies, in this case, the researcher uses books and references as well as online literature that will be obtained from libraries or visiting internet sites so that they can complete the information and data needed.

The techniques used to analyze data are: Data reduction, namely summarizing, choosing the main things, focusing on the important things, and making appropriate data categories and removing unnecessary ones. Data presentation is carried out by separating data according to its type and type, it can be in the form of short narratives, charts. relationships between categories, flowcharts and the like. Triangulation, meaning that researchers use various data collection

techniques to obtain the same information. Conclusions are drawn by analyzing and describing the data obtained. The expected conclusion in the qualitative research is a new finding that has never existed before. Findings can be in the form of a description or description of an object that was previously dim or dark so that after research it becomes clear (Sugiyono, 2020).

4. Results and Discussion Public Knowledge About CSR Programs

Social responsibility is the obligation of a company to preserve and reduce the negative impacts that may arise from its operations on society and the environment (Lumi et al., 2023).

Based on the results of interviews with the surrounding community with the initials A:

"Actually, the CSR program is roughly hidden, only some people know about it. Why? When it will be found out by other people. This CSR is actually only part of the public who knows. Not all people know. If the CSR is that."

Based on the results of the interviews, it is known that most of the public does not know for sure about the existence of CSR programs run by companies. Information about CSR is not conveyed in a formal manner open to the general public, but only known by certain circles. In addition, the informant also revealed that:

"The CSR was found out after a meeting, rich in demonstrations. Demo the subtle language. Protests, conveying aspirations to the company. It turns out that later it will be opened. What has been the help. It started opening yesterday. When there is a meeting, the company women help. But not everyone knows. For example, being helped here, in Lenturu I don't know anything. Helped there, people here don't know. That's how we were yesterday. Until we say that is the case, in each hamlet so that we know. Every time there is help, invite the head of the hamlet.

So they know. Did I have time to give it to you? It turns out that there is, but the people here don't know anything. Apparently. That's really hiding the real thing."

The results of the interviews show that the implementation of the Corporate Social Responsibility (CSR) program by the company has been less open and has not been thoroughly known by the public. Assistance or support from the company is only known to some parties, while residents in other areas, such as in Lenturu Hamlet, do not get this condition information. This raises assumption that the company distributes aid behind closed doors. Information about the existence of CSR programs was only revealed after the community held a meeting or conveyed aspirations in the form of a demonstration. At that moment, community just found out that the company had actually provided some form of assistance, example to women's groups. community then proposed that each aid distribution involve the head of the hamlet from each region, so that information can be spread evenly and all parties can know the CSR activities carried out by the company.

This statement is in line with the results of an interview conducted with the Village Government with the initials Z. As stated:

"For now about the clarity of CSR from the company to the village, it is also not too maximal, so we are also confused about the village government, because the information we heard that CSR goes directly to the local government. While we don't know for sure, what is clear is that the company helps us, not just CSR, which we clearly term a third-party donation."

Based on the results of the interview, it is known that the implementation of CSR programs by PT Juyomi Sinar Labuan is still not fully clear, especially in terms of coordination and submission of information to the village government. The assistance provided by the company to the community so far is not expressly referred to as part of the CSR

program, but is better known as a form of donation from a third party. The lack of socialization and clarity from the company causes the village government to have difficulty in identifying whether the assistance is part of the company's social responsibility or not. In addition, information circulated that the company's CSR program is channeled through the local government, not directly through the village government, so that the involvement of the village in the CSR planning and distribution process is limited.

Forms of CSR Implementation That Have Been

Given The implementation of the CSR program at PT Juyomi is carried out by providing various forms of assistance to the community around the company, with the aim of improving their standard of living. The forms of CSR that the company provides to the community are:

Implementation of CSR in the Social Sector Health

Based on the results of interviews with company employees with the following initials F:

"For example, as a health program. Juyomi has carried out health checks for the elderly yesterday. So there are six implementations, there is oxygen, then cholesterol, blood pressure, body temperature, direction sugar and uric acid, it is carried out at the village office."

From the results of the interview, it is known that PT. Joyomi routinely conducts annual health check-ups specifically for vulnerable groups such as the elderly. This examination includes checking blood pressure, cholesterol levels, uric acid, oxygen levels, blood sugar, and body temperature. The activity was carried out at the village office involving professional medical personnel.



1.1 Pictures of health checks at village offices

PT Juyomi has provided free health check-ups to the elderly which is carried out at the village office, this is reflected in figure 1.1 which shows the situation at the time of health checks from the elderly. This free examination is the company's support in improving public health in the company's area.

In addition, the informant also revealed that:

"Eh, there was also yesterday we implemented the distribution of masks in the areas around here which had an impact, the first year was also only the implementation of the distribution of masks around here".

Based on the results of the interview, it is known that mask distribution activities have been carried out in the affected areas in response to the impact of dust felt by the community. This year is the first year that the activity starts and the coverage is limited to the surrounding area.



1.2 Photo of handing over ambulance assistance to the village

PT Juyomi has provided assistance in the form of ambulances to the community, this is reflected in figure 1.2 which shows the delivery of ambulances to the village. The delivery of ambulances is a support for health services, which are not only used for emergency medical purposes such as transporting patients to hospitals, but also to transport bodies. This facility is an important means that helps people in emergency situations and in a state of grief, especially for residents who have limited access to medical and social transportation.

Education

Based on the results of interviews with company employees with the following initials F:

"If the education program has been running so far, it is financing for the final project".

From the results of the interview, it is known that the company provides assistance in the form of funds for students in completing their final assignments. This shows the company's support for the process of completing studies for final students in the area around the company. In addition, the informant also revealed that:

"Then there is also, what is the name of us, right? Intern students. We also give scholarships. Usually about six people". And the other financing is for the education sector for social and youth institutions such as youth organizations and then scouts, which are routinely youth organizations and scouts. There is also one eee what nature lovers groups exist as well, they put proposals for activities, that's what is financed. But for this financing for the education sector, there will usually be submissions like such a proposal".

Based on the results of the interview, it is known that in addition to providing financial assistance for the final project, the company also provides scholarships to interns which are usually given to around six people. In addition, other financing in the field of education for social and youth institutions such as youth organizations and company scouts also



provides assistance on a regular basis. Other groups such as nature lovers can also receive assistance, this cultivation mechanism is generally carried out by submitting activity proposals and letters of introduction from the village.



1.3 Photo of the handover of education fund assistance

PT Juyomi has provided financial assistance for final project students, this is reflected in figure 1.3 which shows the handover of education fund assistance for final students. The handover of this assistance is one of the company's support for the education of the community around the mining area, this assistance is expected to slightly ease the cost of completing students' final projects.



1.4 Picture of the handover of funds for scouting activities

PT Juyomi has provided assistance in the form of financial assistance for scouting activities organized by the Labuan DKR, this is reflected in figure 1.4 which shows the handover of financial assistance from the company's representatives to the chairman of the Labuan DKR. The handover of this

assistance is a form of support from the company to youth institutions in the village.

Public infrastructure and facilities

Based on the results of interviews conducted with employees of the company with the initials F, as follows:

> "If it is a public facility, we are in the context of village development, it is usually the village that directly submits to the company. What facilities are built, such as bridges, we will definitely help the material, we will definitely help the materials for the roads. Then if yesterday we participated in the village road, the material, stones, sand".

From the results of the interview, it is known that in order to improve the comfort and convenience of the community in their activities, PT Joyomi contributes to the development of village infrastructure. The assistance was provided after a direct submission from the village regarding the facilities needed such as road repairs and bridge construction. Assistance is provided in the form of materials such as stones and sand used in the construction process. In addition, the informant also revealed that:

> "Then in the sub-district yesterday I also had time to make the signboard. The one in front of the sub-district. It is actually not restricted either. If there are people from the village who ask for materials for the construction of roads, facilities and infrastructure, we will also prepare them."

From the results of the interview, it is known that the assistance from the company is not only to the village, but also covers the subdistrict area. An example is the creation of signboards for sub-districts. The company is always open to requests for assistance, especially requests for building materials. If there is a village that submits a request for materials for the construction of roads and facilities and infrastructure, the company will prepare the materials needed according to

their abilities and needs.



1.5 Picture of the handover of volleyball facility assistance]

PT Juyomi has provided assistance in the form of volley equipment to the surrounding community, this is reflected in figure 1.5 which shows the handover of volley facilities in the form of balls and nets to the community. The handover of volleyball and net is the company's support for sports facilities in the community.

Funding for activities, bereavement compensation and distribution of basic necessities

Based on the results of interviews conducted with employees of companies with the following initials F:

"Every year we are also budgeted from the sub-district for religious activities and national activities. It is budgeted that every company must gather so much. Bet 2 million for activities, or 2.5 million for Independence Day activities. Then the Anniversary of the District Village, Labuan District, the Halal-Bihalal event, then the Israq Mirad event. It is all charged to the company. There are all of them. MTQ, STQ, there are all".

From the results of the interview, it is known that the company is active in

supporting various religious activities and holidays such as sponsoring Independence Day activities, District Anniversaries, religious events such as Halal Bihalal, Isra Mi'raj, as well as religious competitions such as MTQ (Musabaqah Tilawatil Qur'an), and STQ (Tilawatil Qur'an Selection). The budget for these activities is determined by the organizers, where the company is required to contribute, for example, IDR 2 million to IDR 2.5 million depending on the type of activity. This activity is a responsibility charged to the company as a form of social contribution to society. In addition, the informant also revealed that:

"We have bereavement compensation, this grief compensation is also quite well received, because usually there are 30-40 people who die in one year. Around IDR 500,000 per person".

From the results of the interview, it is known that the company is also providing bereavement compensation to families left behind by deceased family members. The amount of compensation given reaches IDR 500,000 for each person who dies. Within one year, the number of recipients of this compensation ranges from 30 to 40 people, so the total funds spent are also quite large. Then the informant also revealed that:

"And also the basic food distribution program, because this is the impact of dust, to dust. Only those affected by dust".

From the results of the interview, it is known that the company also has a food distribution program as a form of assistance for residents affected by the dust. This program is carried out as a form of response to the impact of dust caused by company activities.



1.6 Pictures of basic food distribution activities

PT Juyomi has provided assistance in distributing basic necessities for residents affected by the dust, this is reflected in figure 1.6 which shows representatives of several companies and one of them is PT Juyomi. The distribution of basic necessities is in the context of dust management for the affected communities in the area around the company.

This is in line with which sho (Muafi et al., 2024) ws that the implementation of CSR in the social sector, such as education, health, infrastructure, places of worship and community empowerment, is able to improve community welfare, strengthen company-community relationships, and reduce the potential for social conflicts.

Implementation of CSR in the Economic Sector

Based on the results of interviews conducted with company employees with the following initials F:

"If the contribution is made, the first may be in terms of employees. Because we in Joyomi, 80% are local people. It will automatically economically help the surrounding community. Then the second, specifically for actual employees as well. We, for example, if there is a loan from an employee, we will exempt the interest. There is no interest like that. The loan system is interestless. The limit is up to 5 million per employee".

From the results of the interview, it can be seen that PT Juyomi contributes to improving the economic welfare of the surrounding community through the recruitment of local workers, where around 80% of its employees come from the local community. In addition, the company also provides loan facilities to employees without charging interest, with a maximum loan limit of five million rupiah per person. In addition, the informant also revealed:

"We have special funds for empowerment. We give 10 million to the village that manages it".

From the results of the interview, it is known that the company allocates special funds to support community empowerment programs. Funds of Rp 10 million were given directly to the village to be managed independently. This reflects the company's trust in the village government while encouraging their active involvement in formulating and implementing activities aimed at increasing community independence and capacity. This is in line with research revealed by (Igbal et al., 2023) which revealed that the implementation of CSR programs that directly involve the community, such as providing funds, training, and mentoring, is able to improve people's welfare and independence.

Implementation of CSR in the Environmental Sector

Based on the results of interviews conducted with employees of the company with the following initials F:

"If we do reforestation, we also carry it out almost every year. In addition to the location, at the mine location above. Planted on the edge of the kuala, then on the cliffs it is planted as well. And around, oh yes, there was also yesterday on the mining roads. On the mine access roads, we plant protective plants. That's the contribution of all the companies that pass through those roads, mining roads. So, especially at the processing site, we also get plant assistance from the Environment Agency. It is also planted every year, at the processing site".

From the results of the interview, it is known that the company has carried out reforestation activities for almost every year in various locations, such as upper mining areas, quala edges, cliffs, and along the mine access road that is shared by several companies. At the processing site, reforestation activities are also routinely carried out every year with the help of plants from the Environment Agency. In addition, the informant also revealed that:

> "For industrial waste, we have liquid waste here. It is usually held and retrieved by a third party. There are third parties who come to buy. Likewise, iron waste. it is usuallv accommodated first, only a third party comes. But if processing can be reused, it is not here. There is no term in recycling, it does not exist. It is immediately given to a third party".

From the results of the interview, it is known that for the management of industrial waste such as liquid waste and iron waste, the company only conducts temporary shelters before being handed over to a third party who buys and manages the waste, without any recycling process at the company's location. The results of this study are in line with those conducted by (Muafi et al., 2024) who revealed tha one of the priority programs in CSR implementation is environmental conservation which is carried out through tree planting, waste reduction, and energy saving. This program not only has a positive impact on environmental sustainability, strengthens business processes, improves the company's reputation, creates harmony with the community, and reduces the potential for conflicts. In other words, reforestation activities that are part of the company's CSR are a form of commitment to sustainable development and are in line with the basic principles of CSR that not only pursue economic benefits, but also pay attention to welfare social and environmental sustainability.

The impact of CSR on community welfare

The Corporate Social Responsibility (CSR) program run by PT Juyomi Sinar Labuan has had a number of impacts on the people

living around the company's area.

Economic impact

Based on the results of interviews conducted with the surrounding community with the following initials U:

"You don't have to go out and find a job anymore because you must be looking for employees from here. It's clearly prioritized by people here.

From the interview, it is known that the existence of the company can have an economic impact on the surrounding community. Especially in terms of employment, people no longer have to look for jobs outside the region because companies prioritize workers from the surrounding environment. This shows that job opportunities for local people are increasingly open, allowing them to earn income without having to leave their hometown. So that it contributes to improving people's living standards and reducing the unemployment rate in the region.

The village government also said that the company contributes IDR 10 million per month to the village which is used for various needs. The results of the interview from the village government with the initials Z are as follows:

"Depending on which priority scale is more needed, we will not only do that, including improvements to village assets, for example, yesterday it was there, right, the funds are used".

Based on the results of the interviews, it is known that the company's financial assistance is used according to the needs that are considered the most urgent by the community. This shows that the company's CSR program also supports the improvement of community welfare by helping to improve the surrounding environment and meet the priority needs of residents.

Social impact

Based on the results of interviews conducted with the surrounding community

with the initials U:

"Helped, with the existence of basic necessities, it helps.... at least the public can enjoy it".

From the results of the interview, it is known that the community feels helped by the basic food assistance even though it has only been running for the last 6 months and not all people have received the assistance. In addition, the informant also revealed that:

"If the assistance is evenly distributed, then this assistance has assistance in the form of compensation. Compensation is right, all companies, if there is any suffering, whether in Tarabu, Lenturu, Laiba."

From the results of the interview, it is known that the company also provides bereavement assistance for the families left behind, and this assistance is provided evenly in the area around the company. The informant also revealed that:

"It's like for development, sand.... We ask for a certificate in the village, until someone does not ask for it, it is a person who does not know. If people know, yes, we can, we will introduce it, convey it to the company. Quite helpful actually".

Based on the results of the interview, it is known that the company provides assistance in the form of building materials such as sand for community development purposes. Applying for assistance is carried out by bringing a certificate from the village, but not all residents know this procedure. This shows that the company's assistance program is quite helpful to the community, especially in supporting development activities in their environment.

The results of the interview conducted with the village government with the initials Z are as follows:

"In the field of education, the village sends Islamic boarding school children, for this stage we only included one person because the cost is quite high". From the results of the interview, it is known that the village government helps send children to the Islamic boarding school, but at this time only one person can be financed considering that the cost of education at the pesantren is quite high. The costs used to send the child to school come from the company's contribution funds. In addition, the informant also revealed that:

"In terms of health, what is it, procurement or purchase of fuel to transport sick people from the village to the hospital using an ambulance."

Based on the results of the interview, it is known that the assistance provided includes the provision or purchase of fuel for ambulances used to transport sick villagers to the hospital. This assistance is very helpful in facilitating community access to health services, especially in emergency situations, so that it also supports the improvement of health services in the village.

Environmental impact

Based on the results of interviews conducted with the surrounding community with the initials U:

"If I plant trees, I had time to run it yesterday. There are seeds from the dorang Environmental Agency that are funded".

From the results of the interview, it is known that the company plays a role in protecting the environment, namely through greening around the mining site. The reforestation involves the surrounding community with the help of seeds from the Environment Agency.

On the other hand, the existence of this company has a negative impact on the surrounding community, especially in terms of the environment. As expressed by the community around the mine with the initials U, namely:

"It has started to discharge a little water. It is also the excavation effect. In

the excavation of water, this is right, if we used to have many springs, there are many dry ones, what else is behind that."

From the results of the interview, it is known that the existence of the company has a negative impact on the surrounding environment, namely the decrease in water volume and the shrinking of springs in the river due to continuous excavation.

5. Conclusion

This study reveals that the implementation of the Corporate Social Responsibility (CSR) program by PT Juyomi Sinar Labuan has had a significant impact on the welfare of the surrounding community in terms of social, economic, and environmental aspects. In the social sector, the company provides free health services, ambulance assistance, bereavement compensation, educational assistance, support for religious activities, and distribution of basic necessities. In the economic sector, contributions are made through the recruitment of local workers (80% of employees come from the surrounding community), the provision of interest-free the distribution loans. and of village empowerment funds of Rp10 million per month. Meanwhile, in the environmental sector, the company routinely carries out reforestation and hands over management to third parties. The implications of the results of this study show that CSR programs can strengthen social attachment between companies and communities, reduce unemployment rates, and improve people's quality of life. The company's active role in supporting local development, education, health, and the environment, helps shape the company's positive image and create social harmony in its operational environment.

However, this study has several limitations, such as low transparency and socialization of CSR programs that cause most people to not know the existence or mechanism of access to the assistance provided. In addition, there are still negative

environmental impacts that have not been fully addressed, such as reduced spring water discharge due to mining activities. Based on these findings, the recommendation for future research is to conduct a study with a quantitative approach to measure the impact of CSR in a more measurable manner on indicators of community welfare. Future research can also extend the object of study to other companies the mining sector to compare the effectiveness of CSR programs, as well as evaluate the mechanism of involving the community and village government in planning and monitoring the implementation of CSR to be more participatory and transparent.

Bibliography

Abebe Mamo, Y., Mesele Sisay, A., Dessalegn WoldeSilassie, B., & Worku Angaw, K. (2024). Corporate social responsibilities contribution for sustainable community development: evidence from industries in Southern Ethiopia. *Cogent Economics and Finance*, 12(1). https://doi.org/10.1080/23322039.2024.2373 540

Ayik, C., Ayatac, H., & Sertyesilisik, B. (2017). A
Gap Analysis on Urban Sustainability
Studies and Urban Sustainability
Assessment Tools. *Architecture Research*,
7(1), 1–15.
https://doi.org/10.5923/j.arch.20170701.01

Iqbal, M., Ramadhan, A., & Rahmawati, R.
(2023). Penerepan Program Corporate Social Responsibility Dalam Peningkatan Kesejahteraan Masyarakat. *Jesya*, 6(2), 1741–1751.

https://doi.org/10.36778/jesya.v6i2.1146

Khairunnisa, K., Faturohman, N., & Siregar, H. (2023). Pemberdayaan Masyarakat Dalam Program Corporate Social Responsibility (CSR) Untuk Meningkatkan Kesejahteraan Masyarakat. *Jambura Journal of Community Empowerment*, 4(1), 22–31. https://doi.org/10.37411/jjce.v4i1.2336

Lumi, C. A., Pio, R. J., & Rumawas, W. (2023). Implementasi Corporate Social Responsibility Berdasarkan Konsep Triple

- Bottom Line pada PT Bank SulutGo. *Productivity*, 4(4), 444–449.
- Marnelly. (2021). Corporate Social Responsibility in Cuba. *CSR*, *Sustainability*, *Ethics and Governance*, 637–649. https://doi.org/10.1007/978-3-030-68386-3 30
- Masniawati, A., Johannes, E., Magfira, & Tuwo, M. (2023). Implementasi Kebijakan Pengelolaan Kawasan HCV dan HCS Pada Perkebunan Kelapa Sawit di Sumatera Selatan. *Jurnal Ilmu Alam Dan Lingkungan*, 14(2), 1–10. http://journal.unhas.ac.id
- Muafi, M., Zahra, F. A., & Hasyim, F. (2024). Identification and Implementation of CSR Strategy and its Impact: Case Study of State-Owned Enterprise Food in Indonesia.
- Partini, S. T. (2022). Bulletin of Management and Business. *Bulletin of Management and Business*, 3(1), 294–304.
- Rahman, F., & Putri, G. (2023). Auditors' Understanding of Corporate Social Responsibility (CSR) in Audits. *Golden Ratio of Auditing Research*, 3(1), 21–31. https://doi.org/10.52970/grar.v3i1.374
- Razak, R., Yunus, R., Hasbi, H., & Rajab, M. Jawab (2022).Implementasi Tanggung Indonesia Sosial Pt. Vale Dalam Meningkatkan Keberdayaan Dan Kesejahteraan Masyarakat Sekitar Perusahaan. Jurnal Neo Societal, 7(1), 31. https://doi.org/10.52423/jns.v7i1.22516
- Sakti, A. A., & Wahyanti, C. T. (2021). Program Corporate Social Responsibility (CSR) untuk Peningkatan Kesejahteraan dan Pemberdayaan Masyaraka. *Jurnal Penelitian Dan Pengembangan Sains Dan Humaniora*, 5(1), 108–114. https://doi.org/10.23887/jppsh.v5i1.33289
- Sugiyono. (2020). *Metodologi Penelitian Kuantitatif, Kualitatif dan R & D.*
- Syarifuddin, M. C. (2020). Dampak CSR terhadap Kesejahteraan Masyarakat Binaan Ternak PT. PLN Tanjung Jati B. *Efficient: Indonesian Journal of Development Economics*, 3(1), 625–633. https://doi.org/10.15294/efficient.v3i1.35956