

Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency)

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Submission date: 20-Jan-2025 08:35AM (UTC+0700)

Submission ID: 2567262491

File name: SINTA_4.pdf (218.47K)

Word count: 6297

Character count: 36520



Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency)

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ARTICLE INFORMATION

Received: May 29, 2024
Revised: June, 2024
Available online: September 30, 2024

KEYWORDS

Implementation, Corporate Social Responsibility, Regional Regulations.

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ABSTRACT

This study aims to analyze the implementation of the Corporate Social Responsibility (CSR) program of PTPN V in Pantai Raja Village, Perhentian Raja District, Kampar Regency, and identify the factors inhibiting its effectiveness. The research employs a qualitative approach provided by the implementation theory, which includes six key factors: standard policies and objectives, resources, characteristics of implementing agents, communication between organizations and implementing activities, social conditions, and attitude disposition of implementers. Data were collected through interviews, observations, and documentation and analyzed descriptively. The findings reveal that the implementation of CSR regulations in Pantai Raja Village is hindered by several factors, including the absence of the CSR Forum's role in program execution, limited communication between the company and local government, lack of transparency regarding the company's capacity to implement CSR programs, and insufficient coordination between stakeholders. Furthermore, weak communication and collaboration between the company, government, and local communities exacerbate the issue. Based on these findings, the study concludes that the CSR implementation by PTPN V in Pantai Raja Village is categorized as underperformed. Enhanced communication, transparency, and stakeholder collaboration are recommended to improve CSR program execution and achieve its developmental objectives effectively.

INTRODUCTION

This study discusses the Implementation of Corporate Social Responsibility. One of the companies or industries that will be seen in this study is PTPN V. This industry is in Pantai Raja Village, Perhentian Raja District, Kampar Regency. When the industry developed after the Industrial Revolution, most companies still focused on themselves as organizations that were merely seeking profit. The company views that contributions to society are sufficient in the form of providing employment, providing community needs through its products and paying taxes to the state (Gautier & Pache, 2015; Zahra & Wright, 2016). Therefore, the concept of corporate social responsibility emerged because of the fact that, basically, the natural characteristic of every company is to seek maximum profit without regard to the welfare of employees, society, and the natural environment. The company is no longer just an economic activity to create profit for the continuity of its business but is also responsible for its social and environmental aspects. The basic idea is that relying solely on financial health does not guarantee that the company can grow sustainably (Astuti & Mulyasari, 2016). Sustainability will be guaranteed if the company pays attention to other related aspects, namely social and environmental aspects (Abdullah et al., 2019; Franceschelli, M. V., Santoro, G., & Candelo, 2019; Nikolaou et al., 2019).

One of the keys to the presence of CSR is the importance of harmonious relations between stakeholders and the company itself (shareholders) (Bachrach et al., 2022; Pratama & Syamsir, 2020). The stakeholders referred to here are parties who have an interest in the existence of the company that influence the decision-making and policies of the company that will be

implemented, as well as parties related to the impact of the company's operations (Alhadi et al., 2022; Ali et al., 2020; Saputra & Saputra, 2020).

Riau Provincial Regulation Number 6 of 2012 Article 4 concerning Corporate Social Responsibility in Riau Province states that: 'The general objective of the CSR program is to improve the quality of life and environmental sustainability that is beneficial to the company itself, the local community and the general public effectively and efficiently' (Wedayanti et al., 2022).

Based on Kampar Regency Regional Regulation No. 3 of 2012 concerning Corporate Social Responsibility, Article 9 states that companies are required to prepare, organize, design and implement social responsibility activities in the business world by paying attention to regional government policies and applicable laws. PT. Perkebunan Nusantara V is a State-Owned Enterprise (BUMN) that manages the palm oil and rubber agro-industry headquartered in Pekanbaru, with a work location in Riau province, established based on PP. Number. 10 of 1996 concerning the capital injection of the Republic of Indonesia for the establishment of a limited liability company (Persero) PT. Perkebunan Nusantara V. To manage palm oil commodities, the company has 12 palm oil mills (PKS), 24 business plantation units in Riau Province, and one palm kernel oil factory unit to further process the core of the palm kernel commodity. PT. Perkebunan Nusantara V is divided into several plantation units spread across several districts. One of them is PT. Perkebunan Nusantara V in Kampar Regency. The company's role in supporting the government in efforts to improve the welfare of the community is certainly not only in the business corridor but also in the form of the company's social responsibility to the

community by implementing Corporate Social Responsibility (CSR) (Fordham et al., 2017; Ismail et al., 2015; Midttun et al., 2015).

As a form of corporate concern for the surrounding community and assisting the government in regional development. PT. Perkebunan Nusantara V Kampar Regency divides into two forms of CSR programs, namely the Community Development program and the partnership program. The target of the implementation of the CSR program carried out by PT. Perkebunan Nusantara V Kampar Regency is the community, especially those around the company's operations. The implementation of this CSR program is adjusted to the budget provided by the head office. The CSR program to be implemented is first submitted to the head office of PT. Perkebunan Nusantara V, with the approval of the head office, the budget for the realization of the CSR program at PT. Perkebunan Nusantara V Pantai Raja Village, Perhentian Raja District, Kampar Regency is issued. The budget for organizing CSR activities is based on the net profit obtained by the company each year. The funds distributed for the CSR program began in 1996. The objectives of the CSR program of PT. Perkebunan Nusantara V Pantai Raja Village, Perhentian Raja District, Kampar Regency, to improve the company's image, improve cooperation with stakeholders and make the community more innovative.

Table 1. CSR Program in Perhentian Raja District, Kampar Regency 2022-2023

| No | Village Name | CSR Program |
|-------|----------------|-------------|
| 1. | Kampung Pinang | 10 |
| 2. | Lubuk Sakat | 8 |
| 3. | Pantai Raja | 20 |
| 4. | Hangtuah | 14 |
| 5. | Sialang Kubang | 16 |
| Total | | 68 |

Source: PTPN V Office, Pantai Raja Village, Perhentian Raja District, Kampar Regency (2023)

In this study, the author took a study in Pantai Raja Village, which has 20 existing CSR programs; in the implementation of the CSR program in Pantai Village, there are still potholes because Pantai Raja Village is often passed by trucks loaded with palm oil. They are resulting in damaged and potholed roads. Potholes on the Pantai Raja Main Road are the main road of Pantai Raja Village, which is often passed by the people of Pantai Raja Village. The damaged road in Pantai Raja Village → 10 meters of potholes.

Of the 20 CSR programs carried out, 5 Village Programs that repair the roads of Pantai Raja Village are: Cementing, Road Filling, Patching of Potholes, Road Hardening, Road Paving. Of the 5 road programs in Pantai Raja Village, 3 programs have not been implemented in Pantai Raja Village, namely: Patching of Potholes, Road Hardening and Road Paving in Pantai Raja Village. This study will focus on PT's CSR program. Perkebunan Nusantara V in the development of Pantai Raja Village, Perhentian Raja District, Kampar Regency. The following is PT's CSR plan. Perkebunan Nusantara V in 2020 for the area around the company.

Table 2. Progam CSR PT. Perkebunan Nusantara V Desa Pantai Raja Kecamatan Perhentian Raja Kabupaten Kampar tahun 2022-2023

| No | Development Field | Target | Realization | Not Realized |
|-------|--------------------------------------|--------|-------------|--------------|
| 1. | Road infrastructure. Government | 5 | 2 | 3 |
| 2. | building infrastructure. Prayer room | 1 | 1 | |
| 3. | building infrastructure. | 14 | 10 | 4 |
| Total | | 20 | 13 | 7 |

The explanation above shows that the CSR activities of PTPN V in Kampar Regency carried out by the company have yet to be able to resolve the main problems of poverty and the environment faced by the local community. The essence of the community development program is to resolve both problems and, at the same time, prepare the local community to be independent after extraction. Based on the description above, there are several problems summarized by the author as follows:

1. Of the target of 20 CSR Programs of PTPN V in Pantai Raja Village, Perhentian Raja District, Kampar Regency, in the field of road construction, there are still seven programs that have not been implemented.
2. Corporate Social Responsibility The PTPN V program that has yet to be implemented has disrupted the people of Pantai Raja Village in carrying out activities such as potholes and buildings that still need to be prepared.

Based on the background of the problem above, the formulation of the problem in this study is as follows: How is the Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency)? The purpose of this study is to find out and analyze the implementation of corporate social responsibility for PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency).

In an effort to solve this research problem, the author tries to put forward and act on theories that are related to the problem being studied. So that in this case it is expected to provide a basis and direction for the research being carried out. Environmentally Aware Development is an effort to improve human quality gradually by paying attention to environmental factors. Environmentally aware development is known as Sustainable Development (Hariram et al., 2023; Roscoe et al., 2019).

So, it can be concluded that sustainable development is a development that can take place continuously and consistently by maintaining the quality of life (well-being) of the community without damaging the environment and considering the existing resource reserves for future needs. Thus, in an effort to implement sustainable development, a new paradigm is needed in city and regional development planning that is oriented towards market-driven (economic), social, environmental and cultural dimensions as the principle of justice now and in the future (Sheth & Parvatiyar, 2021; Staniskis, 2022).

This definition derives from the philosophy of managing a company well, either partially or as a whole, to impact itself and

the environment positively. The company must manage its operational business by producing products that are positively oriented towards society and the environment (Lin et al., 2018; Morsing & Roepstorff, 2015; Teodorescu & Lehr, 2015; Virvilaite & Daubaraitė, 2011).

The implementation of regulations in this study was measured using six policy implementation indicators Frynas et al., (2017) & Owen et al., (2018):(1) Policy standards and objectives, which include CSR policy documents with specific goals to assess program performance; (2) Resources, including funds and other incentives that support smooth implementation; (3) Characteristics of implementing agents, such as competence, legislative support, organizational strength, and openness of communication; (4) Communication between organizations and implementing activities, through institutional mechanisms that regulate communication patterns from the highest to the lowest levels; (5) Social, economic, and political conditions, including public support, financial resources, and the role of interest groups; and (6) Disposition of implementing attitudes, namely individual perceptions and attitudes towards the program, which are influenced by their personal values, loyalties, and interests.

These indicators provide a framework for evaluating the effectiveness of CSR policy implementation by PTPN V. The company's view of implementing social responsibility (CSR) can be divided into three main perceptions (Wedayanti et al., 2022). First, CSR is done only as lip service or coercion, where companies implement programs to meet regulatory pressures or build a positive image but are short-term, charitable, and incidental, such as disaster relief without sustainability. Second, CSR is done as a regulatory obligation based on rules such as Law Number 40 of 2007 concerning Limited Liability Companies and decisions related to partnership programs. Third, CSR is done with a beyond-compliance approach, where CSR becomes an integral part of the company's strategy, not only to meet regulations but also as a long-term investment that supports the company's sustainability. In this approach, CSR is included in the company's vision, mission, and operational philosophy and is used as a main strategy that supports sustainable growth and social responsibility.

The implementation of CSR involves two main stages (Wedayanti et al., 2022). First, CSR planning requires the formulation of transparent materials, strategies, targets, stakeholder research, and budgets supported by an in-depth analysis of the social environment. This planning aims to ensure that CSR programs are aligned with sustainable development and stakeholder empowerment while determining effective implementation strategies. Second, CSR implementation, which is the program application stage, requires a conducive organizational climate, mutual trust, and employee motivation and commitment. Although there is no ideal formula for implementing CSR, fundamental principles that are in accordance with social and environmental needs must be the leading guide.

Previous research in this study was on the implementation of corporate social responsibility in PT. Riau Andalan Pulp and Paper in Pelawan District, Riau Province, by Made Devi Wedayanti using qualitative methods and the results of the four indicators used leadership, its proportion, transparency & accountability are in the 'good' category. At the same time, the regional scope indicator is in the 'quite good' category. It

<https://doi.org/10.58835/jspi.v4i3.338>

Furthermore, Made Devi Wedayanti's research entitled Implementation of Riau Province Regional Regulation Number 6 of 2012 Concerning Corporate Social Responsibility in Riau Province (Community Empowerment Study Around PT. Tamora Agro Lestari, Serosah Village, Hulu Kuantan District, Kuantan Singingi Regency) with qualitative method. The results of the study concluded that Riau Province Regional Regulation Number 6 of 2012 at PT. Tamora Agro Lestari, Serosah Village, Hulu Kuantan District, Kuantan Singingi Regency, still needs to be implemented.

Recommendations that need to be considered are mainly related to the creation of gubernatorial regulations on procedures for implementing corporate social responsibility. The research on The Implementation of Corporate Social Responsibility Factors That Affect Corporate Political Activities in Riau Province by Made Devi Wedayanti uses a qualitative method by finding three factors that influence CSR as part of CPA, namely individual factors, institutional factors and company factors. The formulation of the problem in this study is as follows: How is the implementation of corporate social responsibility of PTPN V (a case study of Pantai Raja Village, Perhentian Raja District, Kampar Regency)?

METHOD

This study uses a qualitative approach with a descriptive type. This approach aims to understand the implementation of the PTPN V Corporate Social Responsibility (CSR) program in Pantai Raja Village in depth through narrative and descriptive data collection (Sugiyono, 2016). The research location is focused on the operational area of PTPN V in Kampar Regency on the grounds that the CSR program in the region has not fully answered the needs of community infrastructure development and is less sustainable in its implementation. This approach is considered relevant to reveal the challenges faced in implementing CSR at the research location.

Table 3. Key informants and research informants

| No | Sub Population | Key Informant | Informant |
|----|--|---------------|-----------|
| 1 | PTPN V Company Leaders in Kampar Regency | 1 | |
| 2 | Perhentian Raja Sub-district Head | | 1 |
| 3 | Panjali Raja Village Head | | 1 |
| 3 | Kampar CSR Forum | | 3 |
| 4 | CSR Employees | | 1 |
| 5 | Panjali Raja Village Community Who Received CSR Assistance | | 5 |

Source: PTPN V Pantai Raja Village, 2023

Data collection techniques were conducted through in-depth interviews, direct observation, and documentation studies. Interviews involved vital informants, including leaders and employees of the Partnership Community Development Program of PTPN V, the Head of Perhentian Raja Sub-district, the Head of Pantai Raja Village, members of the Kampar CSR Forum, and the community of Pantai Raja Village who were beneficiaries of the CSR program. Direct observation was conducted to gain a contextual understanding of the conditions of CSR program implementation. In addition, documentation Siti Marwah and Made Devi Wedayanti 133

data, such as CSR program reports and related regulations, were used to complement the information obtained (Creswell & Creswell, 2018). The collected data were analyzed descriptively, using the steps of data reduction, data presentation, and drawing conclusions (Miles et al., 2014). This analysis was conducted by referring to the implementation theory, which includes six indicators: policy standards and objectives, resources, characteristics of implementers, inter-organizational communication, social conditions, and disposition of implementer attitudes. This approach allows researchers to describe in detail the obstacles that affect the implementation of PTPN V CSR and provide recommendations for improvement based on research findings.

RESULT AND DISCUSSION

Corporate Social Responsibility (CSR) is an obligation carried out by every company, especially in Riau Province, including Kampar Regency. The CSR program aims to empower the community through activities synergized with local government programs per the authority of each Regional Work Unit (SKPD). The implementation of this program is regulated in Riau Province Regional Regulation No. 6 of 2012 concerning Corporate Social Responsibility, which is a guideline for companies in carrying out their social contribution.

The implementation of CSR by PTPN V in Pantai Raja Village, Perhentian Raja District, Kampar Regency, is influenced by six main variables that are indicators of the success of policy implementation. The six variables include (1) policy standards and objectives, which measure the suitability of the program with applicable regulations; (2) resources, both in the form of funds, workforce, and facilities that support program implementation; (3) characteristics of implementing agents, which include the competence and commitment of the implementing party; (4) communication between organizations and implementing activities, which play a role in ensuring effective coordination between stakeholders; (5) social conditions of the community, which are the context for program acceptance; and (6) the disposition of the attitudes of the implementers, which reflect the orientation and dedication of the parties responsible for the success of the CSR program.

The following is a more detailed discussion of each variable's influence on the implementation of PTPN V CSR in Pantai Raja Village and its implications for the program's sustainability.

Policy Standards and Objectives

Policy standards and objectives: namely, the details of the overall policy decision objectives in the form of regulatory documents towards determining specific and concrete standards to assess program performance. In this study, the implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency), one of the things analyzed is the Policy Standards and Objectives. The purpose of CSR PTPN V is to improve the welfare of Development in the Surrounding Community, namely Pantai Raja Village. The assessment of the performance of the CSR program is running well, with the direction in accordance with existing Regulations such as Regional Regulations on Social Responsibility.

Implementation of Corporate Social Responsibility PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency). Based on the Policy Standard Indicators and

the objectives of the Corporate Social Responsibility program, the Implementation of the PTPN V Corporate Social Responsibility Program in Pantai Raja Village has been running according to the Program, but in the observations made by the author, not all programs are running, resulting in Development disturbing the surrounding community.

So, the Implementation of Corporate Social Responsibility PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency). Based on the Policy Standard Indicators and the Objectives of the Corporate Social Responsibility Program, the Implementation of the PTPN V Corporate Social Responsibility Program in Pantai Raja Village has been running according to the Program, but in the observations made by the author, not all programs are running, resulting in Development disturbing the surrounding community and In implementing the Policy The Corporate Social Responsibility Program in accordance with the existing Regional Regulation on Corporate Social Responsibility has been running, but according to the community of Pantai Raja Village, it has not been maximized in implementing its Program, because there is still construction that has not been completed. It is included in the Less Implemented category.

Resources

Resources Policies cover more than just target standards and require the availability of resources that will facilitate implementation. These resources can be in the form of funds or other incentives that will support effective implementation. In this study, the Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency), resources are analyzed.

Corporate Social Responsibility resources based on existing regulations are intended to build the Surrounding Community by providing financial funds to build what the surrounding community needs or is affected by the PTPN V Company. Some submit proposals based on local regulations and government. In addition, the resources obtained should indeed be by the surrounding community so that the community has a goal in the development of Pantai Raja village and the resources given to the community have been allocated for the Pantai Raja Village community who are directly affected by the PTPN V company. Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency). Based on the Resource Indicator, implementing the Corporate Social Responsibility Program has never been transparent in providing to Pantai Raja Village. Hence, the Pantai Raja Village community only knows about the development carried out by PTPN V.

So, it can be concluded that the Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency). Based on the Resource Indicator and the Corporate Social Responsibility Program Implementation, the Company needs to be more transparent in providing it to Pantai Raja Village. Hence, the Pantai Raja Village community only knows about the development carried out by PTPN V, the PTPN V company, to the Pantai Raja Village community in the form of village development because the village is directly affected by the Company and included in the category of Quite Implemented.

Characteristics of The Implementing Agent

Characteristics of implementing agents: include organizational characteristics that will determine the success or failure of a program, including the competence and size of the agent's staff, legislative and executive support, organizational strength, and degree of openness of communication with external parties and policy-making bodies. In this study, the implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency), one of the things analyzed is the Characteristics of the Implementing Agent.

Characteristics of the Implementing Agent for the Corporate Social Responsibility Program: The Company helps in the development of Pantai Raja Village and the area around the Company. Characteristics of the Implementing Agent for the Corporate Social Responsibility program: The PTPN V company is located in Pantai Raja Village, which makes Pantai Raja Village get rights from the Company in the form of development with a specific area because Pantai Raja Village is directly affected by the Company. Characteristics of the Implementing Agent for the Corporate Social Responsibility Program: We, the people of Pantai Raja Village, get a program from the Company because we are a community that is directly affected by the Company. The program given is in the form of development for our village.

Based on the Characteristic Indicators of the Implementing Agent for the Implementation of the Social Responsibility Program in the development carried out by the Company in Corporate Social Responsibility, it follows the existing rules in providing CSR to the village of Pantai Raja. So, the implementation of corporate social responsibility of PTPN V (A case study of Pantai Raja Village, Perhentian Raja District, Kampar Regency) is necessary. The Characteristic Indicators of the Implementing Agent of the PTPN V CSR Program are the provision of Corporate Social Responsibility, procedures in implementing the program and specific areas that receive it; for that, the Company must understand the impact given to the community of Pantai Raja Village.

The Characteristic Indicators of the Implementing Agent, in the development carried out by the Company in Corporate Social Responsibility, follow the existing rules in providing CSR to the village of Pantai Raja, and the PTPN V CSR Program is the provision of Corporate Social Responsibility, has procedures in implementing the program and specific areas that receive it, for that the Company must understand the impact given to the community of Pantai Raja Village. Included in the category of Less Implemented

Inter-Organizational Communication and Implementation Activities

Inter-organizational communication and implementing activities: Implementation requires institutional mechanisms and procedures that regulate communication patterns between organizations, starting from higher to lower authorities. In this study, the implementation of corporate social responsibility of PTPN V (a case study of Pantai Raja Village, Perhentian Raja District, Kampar Regency), one of the things analyzed is inter-organizational communication and implementation activities.

Inter-Organizational Communication and Implementing Activities of the Corporate Social Responsibility Program are needed in the form of building Pantai Raja Village, so that the

Company knows that it needs a building that can be used by many people in Pantai Raja Village. Inter-Organizational Communication and Implementing Activities of the Corporate Social Responsibility Program are useful in the form of building Pantai Raja Village, so that development can run according to plan. Inter-Organizational Communication and Corporate Social Responsibility Program Implementation Activities PTPN V's company program development lacks coordination and communication in development carried out by PTPN V. Implementation of PTPN V's Corporate Social Responsibility (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency). Based on the Inter-Organizational Communication Indicator and Corporate Social Responsibility Program Implementation Activities, Lack of Communication from PTPN V Company in implementing the Corporate Social Responsibility Program resulted in the program failing to run well.

So, it can be concluded that the implementation of PTPN V's corporate social responsibility (a case study of Pantai Raja Village, Perhentian Raja District, Kampar Regency) is necessary. Based on the Inter-Organizational Communication Indicator and Corporate Social Responsibility Program Implementation Activities, the Company only communicates with the CSR forum to find out buildings that can be used by many people in Pantai Raja Village. The Inter-Organizational Communication Indicator and Corporate Social Responsibility Program Implementation Activities, Lack of Communication from PTPN V Company in implementing the Corporate Social Responsibility Program resulted in the program implementation not running well, and the Company only communicated with the CSR forum to find out which buildings could be used by many people in Pantai Raja Village, which were included in the category of Quite Implemented.

Social Conditions

Social, economic and political conditions: the influence of environmental variables on program implementation, including economic resources owned by the implementing organization, the nature of public opinion, elite support, roles, and interest groups and the private sector in supporting the program's success. In this study, the implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency), one of the things analyzed is Social Conditions.

Corporate Social Conditions are the Attitude of giving Corporate Social Responsibility to the surrounding Community, which the local government knows in the form of village development. However, the development carried out is different from the impact given by the company on the Pantai Raja Village community. The company is running programs that still need to be completed, which results in the Community being disturbed in carrying out their activities.

So, it can be concluded that the implementation of corporate social responsibility of PTPN V (A case study of Pantai Raja Village, Perhentian Raja District, Kampar Regency) is necessary. Based on the Corporate Social Condition Indicators from the PTPN V CSR Program, the Attitude of providing Corporate Social Responsibility to the surrounding Community in order to develop a more Advanced Village can be used, and the Attitude of providing Corporate Social Responsibility to the surrounding

Community in order to develop a more Advanced Village and can be used. Included in the category of Quite Implemented

1 Disposition of the Attitude of the Executors

Disposition of the implementer's attitude: the perception of the implementer in the organization where the program is implemented; this can change the attitude of rejecting, neutral and accepting, which is related to the personal value system, loyalty, personal interests and so on. In this study, the implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency), one of the things analyzed is the Disposition of the Implementer's Attitude.

Disposition of the Implementer's Attitude of the Corporate Social Responsibility Program in building Pantai Raja Village in accordance with applicable regulations in order to build Pantai Raja Village. Disposition of the Implementer's Attitude of the Corporate Social Responsibility Program, building villages around PTPN V is Pantai Raja Village. However, the Disposition of the Implementer's Attitude to the Corporate Social Responsibility Program builds the Village in accordance with existing regulations.

Implementation of Corporate Social Responsibility of PTPN V (Case Study of Pantai Raja Village, Perhentian Raja District, Kampar Regency). Based on the Disposition Indicator of the Implementation of the Responsibility Program in the form of development that has been carried out, there are still some that have not been completed in accordance with the program so that the community is not disturbed in carrying out activities so that the community.

So, it can be concluded that the implementation of corporate social responsibility of PTPN V (A case study of Pantai Raja Village, Perhentian Raja District, Kampar Regency) is necessary. Based on the Disposition Indicator of the development that has been carried out, there are still some that have not been completed in accordance with the program so that the community is not disturbed in carrying out activities so that the community builds Pantai Raja Village in accordance with applicable regulations in order to build Pantai Raja Village for the surrounding community, in order to develop a more Advanced Village and can be used. Included in the Less Implemented category

CONCLUSION

Based on the research results, the implementation of Corporate Social Responsibility (CSR) by PTPN V in Pantai Raja Village, Perhentian Raja District, Kampar Regency, is still not optimal. Several main inhibiting factors include the minimal role of the CSR Forum in supporting the implementation of village development programs, the need for more communication between the company and the local government, and low transparency regarding the company's potential in running the CSR program. In addition, there needs to be more effective coordination between the company, government, and local communities, which further worsens the implementation of the program. This condition indicates areas for improvement in the aspects of planning, implementation, and supervision of the CSR program carried out by PTPN V. To increase the effectiveness of CSR implementation, strategic steps are needed, such as strengthening communication and coordination between the company and other stakeholders. Transparency

regarding the company's capacity and resources is also an essential element in building trust between the community and the government. In addition, the active role of the CSR Forum needs to be revived to bridge the needs of the community and the company. With a more inclusive and collaborative approach, PTPN V's CSR program can have a more significant impact on community development in Pantai Raja Village.

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