

Implementation of Social and Environmental Responsibility of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan

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Abstract: This research aims to examine the implementation of social and environmental responsibility (TJSL) by PT Pelabuhan Indonesia (Persero) in the Kalimantan sub-region, focusing on the allocation, increase, and decrease in budget percentages available annually from 2020 to 2022. The study employs a qualitative research method. To obtain accurate information, data were collected through semi-structured interviews and documentation, including document collections, transcripts, books, journals, and other relevant materials. Data analysis techniques involved reviewing all available data from various sources, such as interviews, observations recorded in field notes, documents, and more, leading to the drawing of conclusions. The research findings indicate that the realization of funds and available budget for TJSL at PT Pelabuhan Indonesia (Persero) in the Kalimantan sub-region shows varying percentages of fund realization across different partnership programs, with a decrease observed annually. Conversely, the community development programs have shown an annual increase in their budgets. This study highlights the dynamic nature of fund allocation in TJSL initiatives and underscores the need for continuous evaluation and strategic planning

Keywords: Implementation, Social and Environmental Responsibility

INTRODUCTION

Social and Environmental Responsibility is a form of company concern for the surrounding community. Based on Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies, it states that Social and Environmental Responsibility is a company's commitment to participate in sustainable economic development as an effort to improve the quality of life and the environment which is beneficial for the company itself and the local community, as well as society in general. Implementation of Social and Environmental Responsibility is one of the most important parts of BUMN business processes. In its implementation, the Social and Environmental Responsibility program is divided into two, namely the Partnership Program and Environmental Development. According to the Ministry of State-Owned Enterprises, the Partnership Program is a program aimed at providing capacity building for small businesses to become more resilient and independent by utilizing funds from BUMN profits. The Community Development Program is a program to empower the social conditions of the community and form new prospective development partners by BUMN by utilizing funds from the BUMN profit share (Alifah, 2020).

According to (Sirait, 2018), there are several obstacles encountered in the process of implementing Social and Environmental Responsibility in Indonesia, including the Social and Environmental Responsibility program not being properly socialized in the community, there are still differences in views regarding Social and Environmental Responsibility in the community. among companies, as well as the absence of clear rules regarding Social and Environmental Responsibility among companies. The implementation of corporate Social and Environmental Responsibility, formerly known as the Partnership and Environmental Development Program, continues to develop. Environmental Social Responsibility is not only for the sake of the Company's reputation, but must also be able to

maintain the sustainability of the Company's business through programs in the economic, social, environmental and legal fields and governance as well as being based on community and company stakeholder involvement.

Law Number: 40 of 2007 concerning Limited Liability Companies explains that regulations related to Social and Environmental Responsibility are regulated on several legal grounds, such as those related to commitments to carry out Social and Environmental Responsibility, Republic of Indonesia Government Regulation Number: 47 of 2012 concerning Social and Environmental Responsibility Limited Liability Companies and Law Number: 19 of 2003 concerning State-Owned Enterprises. Apart from that, regulations related to TJSI within the scope of State-Owned Enterprises are also regulated in the Minister of BUMN Regulation Number: PER-05/MBU/04/2021 concerning the Environmental Social Responsibility Program for State-Owned Enterprises. The aim of establishing a State-Owned Enterprise is to actively participate in providing guidance and assistance to entrepreneurs from economically weak groups, and to develop the community around the State-Owned Enterprise, has been stipulated in Regulation of the Minister of State-Owned Enterprises Number: PER-09/MBU/07/2015 concerning the Partnership Program and the State-Owned Enterprise Environmental Development Program.

After being amended several times, the latest is the Regulation of the Minister of State-Owned Enterprises Number: PER-02/MBU/04/2020 concerning the Third Amendment to the Regulation of the Minister of State-Owned Enterprises Number: PER-09/MBU/07/2015 concerning Partnership Programs and Programs Environmental Development for State-Owned Enterprises. To optimize the implementation of guidance and assistance programs for entrepreneurs from economically weak groups, and oriented community development around State-Owned Enterprises. In order to achieve sustainable goals that are more integrated, focused and have measurable impacts, it is necessary to improve the Regulation of the Minister of State-Owned Enterprises Number: PER-09/MBU/07/2015 concerning Partnership Programs and Environmental Development Programs for State-Owned Enterprises as has been amended several times most recently with the Regulation of the Minister of State-Owned Enterprises Number: PER-02/MBU/04/2020 concerning the Third Amendment to the Regulation of the Minister of State-Owned Enterprises Number: PER-09/MBU/07/2015 concerning Partnership Programs and Environmental Development Programs for State-Owned Enterprises Country.

According to (Janata, 2022), explains that Corporate Social Responsibility (CSR) can not only be practiced by companies that directly not only have a good impact on the community environment, but can also be practiced in financial sector companies such as financial and non-financial institutions. -bank. The difference between this research and previous research is that the object used in this research is a state-owned company, where the author assumes that PT Pelabuhan Indonesia (Persero) in implementing the Social and Environmental Responsibility Program must provide welfare to local communities and the environment to help the government. in increasing economic growth in the area around the company. Based on the description in the background, the problem formulated is as follows:

1. How is PT Pelabuhan Indonesia (Persero) Kalimantan Sub Regional Social and Environmental Responsibility Implemented?
2. What is the comparison between the percentage of total budgeted funds and the percentage of actual funds used in the Kalimantan Sub Regional PT Pelabuhan Indonesia (Persero) Social and Environmental Responsibility (TJSI) program?

LITERATURE REVIEWS

Implementation

Implementation is usually associated with an activity carried out to achieve certain goals. Implementation is the placement of ideas, concepts, policies or innovations in practical action so that they have an impact, whether in the form of changes in knowledge, skills or values and attitudes (Haji, 2020). According to (Mulyadi, 2015), implementation refers to actions to achieve the goals set in a decision. This action seeks to convert these decisions into operational patterns and seeks to achieve large or small changes as previously decided. Meanwhile, according to (Syahida, 2014),



expressing implementation means providing the means to implement a policy and can have an impact/consequence on something

Social and Environmental Responsibility

According to (Nayenggita and Resnawaty, 2019), explains that Social and Environmental Responsibility is an activity carried out by a company to play a role in being involved in a sustainable community or social sphere in fulfilling efforts to improve the quality and welfare of the company and society. Social and Environmental Responsibility emerged to overcome social and environmental problems caused by companies. According to (Said, 2018), he believes that Social and Environmental Responsibility is an effort by companies to improve their image in the eyes of the public by creating charity programs both external and internal. External programs by implementing partnerships involving all stakeholders to show the company's concern for the community and surrounding environment. Internally, it is able to produce well, achieve maximum profits and improve the welfare of its employees. Social and Environmental Responsibility is one part of social responsibility so that whether asked or not asked and there are rules or no rules related to its implementation, the company must continue to carry out its responsibilities, namely carrying out Social and Environmental Responsibility activities to local communities, this means that every company that is established in the midst of society will automatically be bound by a responsibility to that society (Santoso and Raharjo, 2014).

Implementation of Social and Environmental Responsibility

According to (Ismail, 2019), certain conditions are very necessary that are able to guarantee the implementation of the Social and Environmental Responsibility program properly and effectively. These conditions include (a) Implementation of Social and Environmental Responsibility must obtain approval and support from all company stakeholders and related parties, (b) A clear pattern of relationship between the parties involved is established, and (c) There is good program management

Social and Environmental Responsibility Goals

According to (Budi, 2018), he has the opinion that the purpose of Social and Environmental Responsibility is so that companies can share the activities or activities that companies usually carry out in accordance with the norms and ethics that have been established and are aimed at the community. According to (Sari and Suaryana, 2013), Social and Environmental Responsibility activities generally have the aim of corporate involvement in the social realm carried out by company stakeholders or stakeholders in achieving sustainable improvements in welfare by paying attention to corporate social responsibility on the quality of life of workers or the community as a supporter of the company which is felt to be able to boost the company's image and increase the longevity of the company's reputation in the long term.

Benefits of Social and Environmental Responsibility

According to (Sugianto & Soediantono, 2022), the benefits of Social and Environmental Responsibility for companies are improving the company's image, companies that carry out Social and Environmental Responsibility activities will be seen as having a high value of concern in society and positive public awareness of the company will improve the company's image. itself. According to (Syairozi, 2019), apart from getting benefits for companies, implementing Social and Environmental Responsibility activities can bring positive benefits to society and the government.

Budget

According to (Rasminto, Hendri, et al., 2019), states that a budget can be interpreted as estimating. The performance budget to be used within a certain time period is expressed in financial terms, while budgeting is a process or method for preparing a budget. The budget includes the proposed plans and expected sources of costs in a certain



time period. The budget in the public sector is a plan for generating income and expenditure in the monetary sector. In simple form, a budget is a document that describes the finances of an organization including information on income, expenditure and activities. Budget management is a capability related to efforts to achieve budget goals using people and various existing resources. To achieve the standards set, the budget must be managed as well as possible based on budget management principles including planning, gratification, implementation, reporting and budget evaluation (Menejang, Saerang, and Runtu, 2018)

RESEARCH METHOD

The research design of this study is qualitative, aimed at providing a comprehensive understanding of the implementation of Social and Environmental Responsibility (TJSL) by PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan. The qualitative approach allows for an in-depth exploration of the TJSL program's processes, impacts, and stakeholder perceptions. Data for this research include both primary and secondary types. Primary data were gathered through semi-structured interviews with key stakeholders, such as company officials and staff involved in the TJSL program. This method, supported by Sugiyono (2018), allows for flexibility in questioning, ensuring that the interviews remain focused yet adaptable to uncover deeper insights. Secondary data were collected from various documentation sources, including company reports, financial documents, books, articles, and academic journals, providing contextual and historical background information. Data collection involved semi-structured interviews and document analysis. The interviews were designed with a set of prepared questions, tailored to different respondents to capture diverse perspectives on the TJSL program. Document analysis was performed by systematically reviewing and extracting relevant information from collected documents, which complemented and verified the interview findings. The analysis process began with organizing and coding all available data from interviews and documents. Thematic analysis was used to identify and examine key themes and patterns related to the research questions. This involved iterative reading, coding, and categorizing data to ensure a thorough understanding of the underlying themes and insights. The measurement of variables in this qualitative study focused on qualitative dimensions rather than numerical metrics. The research aimed to understand aspects such as stakeholder perceptions, program effectiveness, and the socio-environmental impacts of TJSL activities through detailed narratives and thematic analysis. This approach provided a rich, contextualized understanding of the TJSL implementation processes and outcomes at PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan. This comprehensive methodology enabled the study to generate detailed, systematic, and nuanced insights into the effectiveness and challenges of the company's CSR practices

RESULT AND DISCUSSION

The implementation of the Partnership and Community Development Program under the Social and Environmental Responsibility at PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan from 2020 to 2022 has demonstrated notable trends and variations. This section systematically analyzes these trends, supported by empirical data, and critically discusses the implications within the theoretical and empirical contexts

Implementation of the Social and Environmental Responsibility Partnership and Community Development Program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020-2022

The following is the Budget Work Plan for PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan for the Social and Environmental Responsibility program for 2020-2022. The following is Table 1. Work Plan and Budget for the Social and Environmental Responsibility Program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan for 2020-2022

Table 1. Work Plan and Budget

Year	Work Plan and Budget	
	Partnership Program	Environmental Development Program
2020	IDR 2.004.671.854	IDR 4.831.000.000
2021	IDR 4.487.642.306	IDR 3.864.750.000
2022	IDR 6.819.667.335	IDR 3.113.750.000

Source: PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan.

From Table 1, it can be seen that the Work Plan and Budget for the Social and Environmental Responsibility program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in the last 3 years, in 2020, 2021 and 2022, there has always been an increase in the Partnership Program budget and a decrease in the Development Program budget. that environment.

1. Partnership Program

The realization of the distribution of funds for the Social and Environmental Responsibility Partnership Program in 2020-2022 which was successfully implemented by PT Pelabuhan Indonesia (Persero) Kalimantan Sub Regional due to the impact of the Covid-19 pandemic still disrupting the economy in the Kalimantan Sub Regional region. Implementation of PT Pelabuhan Indonesia (Persero) Kalimantan Sub Regional funds in 2020, for the Partnership Program it has distributed IDR 1,255,000,000, - to 27 Foster Partners in the economic sector, for 2021 the Partnership Program has distributed IDR 595,000,000, - to 8 Fostered Partners in the economic sector, and for 2022 which will result in the distribution of funds of IDR 0, - based on interviews with staff. Social and Environmental Responsibility The partnership program no longer exists and has been replaced by the Micro and Small Business Funding Program. Micro Small Business Funding Program in 2022 there has been no distribution of PUMK funds according to the Directors of PT Pelabuhan Indonesia (Persero) Regional 3 with number: ML.02.01/REG3-2021 dated 3 November 2021 regarding the implementation of the Regional 3 Social and Environmental Responsibility Program for 2021. Distribution effectiveness is a comparison/ratio between the amount of distribution and the available funds. Based on these provisions, the performance of the effectiveness of the distribution of the 2022 Micro and Small Business Funding Program has not yet been distributed.

2. Environmental Development Program

The realization of the distribution of funds for the Social and Environmental Responsibility Environmental Development Program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan which was distributed in 2020-2022 includes the implementation of the distribution of funds for PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020, for the Environmental Development Program it has distributed the amount IDR 2,358,824,405,- for 2021 the Community Development Program has distributed IDR 3,640,996,380,-, and for 2022 the Community Development Program has distributed IDR 2,958,564,500,-.

Percentage of Fund Budget and Realization of Funds for the Partnership and Environmental Development Program Social and Environmental Responsibility of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan

1. Partnership Program

Realization of Social and Environmental Responsibility of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan Partnership Program from the available budget for 2020-2022. Budget funds and realization of Social and Environmental Responsibility funds of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020-2022. In 2020, the Social and Environmental Responsibility (TJSL) with Partnership Program allocated funds amounting to IDR 2,004,671,854, - and it was realized IDR 1,255,000,000, - to 27

Foster Partners with 63%. However, in 2021 Social and Environmental Responsibility has decreased from the previous year due to the impact of Covid-19 with the Partnership Program budgeting funds amounting to IDR 4,487,642,306, - and it has been realized amounting to IDR 595,000,000, - to 8 Foster Partners with a level of effectiveness in channeling funds 13%. In 2022, the Environmental Development Program will become a Social and Environmental Responsibility Program. The Partnership Program will be abolished. In 2022, it will be replaced by the Micro, Small Business Funding Program with no distribution of the available funds amounting to Rp. 6,819,667,335, - and the Social and Environmental Responsibility Program being realized. funds amounting to IDR 2,958,564,500 from available funds amounting to IDR 3,113,750,000, - with 95% of the Budget Work Plan that has been provided.

2. Environmental Development Program

Budget funds and realization of Social and Environmental Responsibility funds of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020-2022. In 2020, the Environmental Social Responsibility Community Development Program budgeted IDR 4,831,000,000, - and funds of IDR 2,358,824,405, - were realized with 49%. However, in 2021, Social and Environmental Responsibility experienced a decrease from the previous year due to the impact of Covid-19, with the Environmental Social Responsibility Community Development Program experiencing a decrease in budget funds amounting to IDR 3,864,750,000 and an increase in realization of funds amounting to IDR 3,640,996.380, - with 94%. In 2022, the Environmental Development Program will become a Social and Environmental Responsibility Program for the realization of funds amounting to IDR 2,958,564,500, - from available funds amounting to IDR 3,113,750,000, - with 95% of the Budget Work Plan that has been provided.

Comparison of the Percentage of Realization and Social and Environmental Responsibility (TJSL) of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020-2022

1. Partnership Program

The Partnership Program runs for 2 years in the period 2020 and 2021 and there is a decrease in the Partnership Program for the realization of distribution funds due to the Covid-19 pandemic, in 2022 the Partnership Program will be abolished and changed to the Micro Small Business Funding Program. The following is a table of the realization of the implementation of funds for the distribution of the Social and Environmental Responsibility Partnership Program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020-2022. Comparison of the realization of distribution of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan Social and Environmental Responsibility funds in the Partnership Program. In 2020, the realized funds were IDR 1,255,000,000, - a decrease of 308% from 2019 of IDR 4,085,000,000, - due to the still low percentage of Partnership Program distribution in areas around the company's operations, according to the Social and Environmental Responsibility report. This is due to the limited number of potential foster partners who meet the requirements determined by the applicable regulations. In accordance with the Social and Environmental Responsibility report, in 2021 there was a decrease in the distribution of funds amounting to IDR 595,000,000, - experiencing a further decrease of 47% from the previous year due to the impact of the Covid-19 pandemic and still the same as the previous year, prospective fostered partners did not meet the requirements. has been determined by applicable regulations. Based on an interview with a resource person, one of the Social and Environmental Responsibility employees. In 2022, the Partnership Program changed to the Micro, Small Business Program, there was no realization of funds, which resulted in 0% no funds being distributed to the Micro, Small Business Funding Program for Social and Environmental Responsibility. PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan.

2. Environmental Development Program

The Environmental Development Program runs for 2 years in the period 2020 and 2021 and there is an increase in the Environmental Development Program for the realization of distribution funds due to the Covid-19 pandemic, in 2022 the Environmental Development Program will be eliminated and changed to the Social and Environmental Responsibility Program. Realization of the implementation of distribution funds for the Social and Environmental Responsibility Community Development Program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan in 2020-2022. In Graph 4.6 you can see a comparison of the realization of the distribution of PT Pelabuhan Indonesia (Persero) Kalimantan Sub Regional Social and Environmental Responsibility funds for the Environmental Development Program. In 2020, the realized funds amounted to IDR 2,358,824,405, - a decrease of 56% from 2019 of IDR 4,202,026,000, - because this year the focus was first on handling and preventing the spread of Covid-19 in the Kalimantan region. Then in 2021 there was an increase in the distribution of funds amounting to IDR 3,640,996,380,- by 154% from the previous year due to improving the quality of life of the community and the priority of the Environmental Development Program is the community around the company's operational area in order to support Government programs and grow community economic activities after the Covid-19 pandemic began to subside, and in 2022 the Community Development Program changed to the Social and Environmental Responsibility Program of PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan for the realization of disbursement of funds amounting to IDR 2,958,564,500,- and experienced a decrease again with the achievement 81% from the previous year due to a decrease in the Budget Work Plan (RKA) and having to adjust to the budget

CONCLUSION

The implementation of the Partnership and Community Development Program under the Social and Environmental Responsibility at PT Pelabuhan Indonesia (Persero) Sub Regional Kalimantan from 2020 to 2022 has been both dynamic and adaptive in response to external challenges, particularly the COVID-19 pandemic. Key Findings and Contributions

1. Budget Allocation Trends: The budget for the Partnership Program increased significantly from 2020 to 2022, while the Community Development Program saw a decrease in budget allocation. This strategic allocation reflects the company's shifting priorities to address pressing economic and environmental needs.
2. Program Implementation and Effectiveness: The Partnership Program initially saw substantial fund distribution, which drastically declined in 2021 and was discontinued in 2022, replaced by the Micro and Small Business Funding Program, which saw no fund distribution in 2022. The Community Development Program, however, demonstrated consistent and effective fund utilization, maintaining high realization rates close to 100% in 2021 and 2022 despite budget cuts.
3. Impact of External Factors: The COVID-19 pandemic significantly impacted the implementation of the Partnership Program, reducing the number of eligible partners and fund distribution. The Community Development Program managed to adapt and continue its operations effectively, contributing positively to community welfare and environmental sustainability.
4. Adaptability in CSR: The findings underscore the importance of flexibility and responsiveness in CSR programs, particularly in crisis contexts such as a pandemic. This adaptability can be integrated into CSR theories, suggesting that dynamic adjustment mechanisms should be a core component of CSR strategies.
5. Stakeholder Theory Enhancement: The study enhances the stakeholder theory by demonstrating how CSR activities can shift in focus to meet immediate community and environmental needs, thus reinforcing corporate legitimacy and stakeholder trust.

6. Exploring Adaptive CSR Models: Future research can explore how companies can design CSR models that are inherently adaptable to sudden changes in the socio-economic environment. Investigating the long-term impacts of these adaptive CSR strategies on corporate performance and community welfare can provide deeper insights.
7. Sustainability Integration: Further research could delve into the integration of sustainability principles into CSR programs, especially in regions prone to socio-economic disruptions like pandemics or natural disasters. Examining the efficacy of sustainability-driven CSR initiatives in fostering resilience and community well-being could be a fruitful area of investigation.
8. Comparative Analysis: Conducting comparative analyses across different industries or regions can offer insights into the contextual factors influencing CSR program effectiveness. Contrasting the responses of companies in various sectors to crises can elucidate best practices and sector-specific challenges.

In conclusion, the findings of this study shed light on the adaptive nature of CSR programs in the face of challenges, emphasizing the importance of flexibility, stakeholder engagement, and strategic resource allocation. By integrating these insights into CSR theory and exploring future research directions, we can enhance the effectiveness and sustainability of CSR initiatives, ultimately contributing to broader societal welfare and environmental stewardship.

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