

IMPLEMENTATION OF PT. SMELTING'S CORPORATE SOCIAL RESPONSIBILITY PROGRAM WITH THE CONCEPT OF TRIPLE BOTTOM LINE

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Abstract. This research aims to examine the Implementation of Corporate Social Responsibility (CSR) of PT Smelting with the Triple Bottom Line concept. The object of this research is PT Smelting has received awards such as ISO 9001, ISO 14001, and green PROPER from the Ministry of Environment and Forestry. The method used in this research is a qualitative method with a descriptive approach. Determination of informants was carried out using a purposive technique. Meanwhile, the data collection process was carried out by interviews. The analysis techniques used in this research are data reduction, data presentation and drawing conclusions. Overall, the results of this research show that PT Smelting's current CSR programs are all based on the Triple Bottom Line concept, namely paying attention to Profit, Planet (Environment), and People (Society). PT Smelting CSR policies, programs and targets have been carried out well through the recommendation of a competent third party although the CSR program has not been implemented optimally due to the emergence of various problems such as a lack of personnel in the CSR division itself and a lack of understanding of the meaning of CSR itself, either from the community or local government. PT Smelting has solved the problems well, such as coordinating and socializing the CSR program with the local community and developing an organizational structure and adding CSR implementing personnel to maximize performance.

Keywords: Corporate Social Responsibility, Triple Bottom Line, PT. Smelting

I. INTRODUCTION

The company is a representation of economic institutions in the occurrence of production activities. The operation of a company must pay attention to the surrounding environmental and socio-economic conditions. Because if there is an impact on its business, it will hamper the company's operations. Corporate Social Responsibility has now revealed that companies are no longer faced with responsibilities based on a single bottom line, namely the value of the company (corporate value) which is reflected in its financial condition (financial) alone (Darma, 2019). Corporate responsibility must also be based on triple bottom lines, which consist of financial, social and environmental (Darma, 2018). This must be considered because financial conditions alone are not enough to ensure that the company's value grows sustainably or sustainably (Dewi and Darma, 2019). PT Smelting as a company engaged in copper smelting and refining makes great efforts in the Corporate Social Responsibility (CSR) program.

The urgency of this research is the impacts in the form of environmental pollution caused by PT Smelting when operating. Other impacts are air pollution, the pungent odor emitted by

the chimney almost every day which can cause various diseases, pipe leaks. In addition, there are also fewer sea products obtained by fishermen due to the condition of polluted waters due to company activities which also have an impact on the economic income of residents which is decreasing day by day (Saptarea, 2018).

The implementation of CSR has become a long-term strategy of company management in creating a good name for the company. But in reality, not all companies are able to implement CSR, because CSR is one of the topics related to business morals and ethics. This can be realized by raising the awareness of business people that CSR practices are a consequence of the social impact caused by their business activities. Seeing the phenomenon that occurs, researchers are interested in raising the title of this research in order to study and analyze the form of performance in depth that has been done by PT Smelting in the corporate social responsibility (CSR) program with the concept of triple bottom line, namely economic, social, and environmental as a form of corporate social responsibility.

II. LITERATURE REVIEW

A. *Stakeholder Theory*

This theory states that companies must not only act in their own interests but must also be able to provide benefits to the company's stakeholders. In other words, stakeholder support is very important for the existence of a company. The existence of stakeholder theory can provide a basis for companies to be able to provide benefits to stakeholders. These benefits can be provided by implementing CSR programs. It is expected that with this program, the company can improve the welfare of employees, customers, and the surrounding community. A better CSR implementation will provide satisfaction for stakeholders so that the company will get full support for all its business activities.

B. *Corporate Social Responsibility*

Corporate Social Responsibility is a sustainable commitment to have a positive impact on the environment and society where the company is in addition to its business activities, in order to balance the company's responsibility to generate profits but also benefit society and the environment (Hamdani, 2013; Budiasni and Darma, 2016).

According to ISO 26000, CSR is the responsibility of an organization to the impacts of its decisions and activities on society and the environment manifested in the form of transparent and ethical behavior that is in line with sustainable development and community welfare. It takes into account stakeholder expectations, is in line with established laws and international norms of conduct and is integrated with the organization as a whole.

C. *Triple Bottom Line*

CSR is the responsibility of social activities that are not profit-oriented. John Elkington in the book "Triple Bottom Line" with 3P types, namely Profit which means supporting company profits, People which means improving community welfare and Planet which means improving environmental quality. Elkington states that in addition to pursuing (profit), companies must pay attention and be involved in fulfilling the welfare of the community (people) and actively contribute to preserving the environment (planet). Triple Bottom Line (TBL) is an important element that must be considered by the company. TBL can be a benchmark for companies, by not only paying attention to the economic side, but also the positive and negative impacts on social and environment (Nengah and Ariastini, 2019).

D. Legal Basis of Corporate Social Responsibility

The legal basis concerning CSR is contained in Law Number 40 of 2007 concerning Limited Liability Companies, Article 1 Paragraph 3 states that social and environmental responsibility is the Company's commitment to participate in sustainable economic development in order to improve the quality of life and the environment that is beneficial, both for the Company itself, the local community, and society in general.

III. RESEARCH METHODOLOGY

A. Type of Research

In this study, researchers used descriptive qualitative research. This research seeks to see, describe and understand the phenomena that occur in the community of Sukomulyo Village, Manyar District, Gresik Regency, where the community in this area is the recipient of the CSR program run by PT Smelting. Research using this qualitative method begins with assumptions, the use of interpretive / theoretical frameworks and the study of research problems that examine how individuals or groups interpret a social problem or humanitarian problem (Creswell, 2015).

B. Research Location

In this study, researchers took location at PT Smelting. The object of this research is the first copper smelting and refining plant in Indonesia.

C. Informant Determination Technique

In qualitative research, research subjects are known as informants. Informants are people who provide information related to the data desired by researchers related to the research being conducted (Idrus, 2007). In addition, because qualitative research usually has a fairly limited number of informants, researchers must determine who can be interviewed in accordance with the research theme. To determine the informants in this study, the researcher used the method of determining informants with purposive techniques.

Based on this description, the researcher has determined informants for this study based on certain characteristics, namely some of the people of Sukomulyo Village who feel the impact of PT Smelting's activities and CSR and PT Smelting's CSR staff who are aware of PT Smelting's CSR program.

D. Types and Sources of Data

The type of data used by researchers in this study is qualitative data in the form of words not numbers that can be obtained through interviews, document analysis. Data sources are information obtained by researchers to answer questions in research. The data source used by researchers is primary data obtained from interviews with Sukomulyo villagers and CSR staff of PT Smelting.

E. Data Collection Technique

Interviews are a way for researchers to collect data to obtain further information. Researchers used unstructured interviews, which means they gave informants the opportunity to answer based on their prior knowledge.

F. Data Analysis Technique

Descriptive qualitative data analysis techniques according to Miles and Huberman (1992) consist of three stages, including:

1. Data reduction

In this data reduction stage, it can be interpreted as a process of selecting data that has been collected when going to the field because the data obtained is quite a lot. This stage is to select relevant data which is then simplified again in accordance with the predetermined research focus.

2. Presentation of data

After data reduction, the next stage is data presentation. At this stage the researcher displays the data in a neater, more focused form in accordance with what is desired through the reduction stage that has been carried out.

3. Conclusion Drawing

The next stage is conclusion drawing. Conclusions are drawn continuously and then collected and analyzed to be drawn into a conclusion.

G. Data Validity Test

Data validity tests in qualitative research include tests, credibility, transferability, dependability, and confirmability (Sugiyono, 2007: 270). In order for data in qualitative research to be accounted for as scientific research, it is necessary to test the validity of the data.

IV. RESULT AND DISCUSSION

A. PT Smelting's Program Policy

CSR is the main focus of PT Smelting considering that it is a company engaged in the copper industry and has a significant impact on the environment around the company. PT Smelting's CSR program policies and goals are derived from Mitsubishi Materials Corp.'s philosophy of "For People, Society and the Earth" to circulate resources for a sustainable future.

In its Quality and Environment Policy, PT Smelting is committed to continuously implementing and developing corporate social responsibility (CSR) activities for all stakeholders based on the principles of good corporate governance. Always maintain an ongoing commitment to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community.

B. Stages of Implementation of PT Smelting's Programs and Goals

PT Smelting's CSR programs and targets are implemented based on social mapping and recommendations conducted by a competent third party and based on the operating procedure for the Community Development Program Governance number GA-OP-20-09. The procedure contains the social mapping stage, stakeholder engagement stage, target and target determination stage, planning stage, implementation stage, reporting stage, and monitoring and evaluation stage.

Based on the interview, it can be concluded by the researcher that the implementation of PT Smelting's CSR programs and targets is in accordance with the triple bottom line concept. Because the stages are not only profit-oriented. However, PT Smelting is very concerned about stakeholders and maintaining a sustainable environment.

C. CSR Program of PT Smelting

In running the CSR program, PT Smelting is committed to always implementing a Community Development program that adheres to 4 pillars and is in accordance with the concept of triple bottom lines (Profit, People, Planet), namely:

1. Education

PT Smelting consistently supports the community, especially around the company, to develop the quality of their education, and provides educational assistance programs for underprivileged teachers, and provides educational facility assistance, scholarships, and develops village libraries to stimulate residents' interest in reading. such as Industri Mengajar where several PT Smelting employees and managerial staff provide lifeskill materials to 5 vocational schools in Gresik with the aim of preparing them for the world of work and the business world; PT Smelting Tangguh Students where there are 25 vocational and high school students from underprivileged families who are assisted with school fees and also improve academic grades through learning assistance as well.

2. Health sector

In terms of health, PT Smelting participates in improving the quality of health of the Gresik Regency community through health service programs in collaboration with the Gresik Regency Government and hospitals. Such as the Tuberculosis (TB) Care Program - improving the recovery of TB patients by providing additional food for patients, PHBS (clean and healthy lifestyle) education, cadre training, economic empowerment, renovation of ventilation and houses of TB patients, scholarship assistance for children of patients.

3. Socio-economic field

To create an entrepreneurial spirit among the communities around the company, PT Smelting provides entrepreneurship training programs and the formation of business units (MSMEs) as well as assistance until the realization of business independence. Such as Facilitation and consultation on legalization of MSMEs, Creation of Pusol Reneo in Gressmall for promotional media and marketing of MSME products in Gresik and East Java, Empowerment and preservation of Batik Gresik, Balik Ka Bumi Program in Sukabumi.

4. Environment

PT Smelting contributes to efforts to improve the quality of the environment in the area around the company and also Gresik district, through a mangrove conservation program at the mouth of the Leweyan river, Pangkah Kulon village, Ujung Pangkah sub-district, Gresik. PT Smelting has a concept of operating a company that leaves no negative impact with environmentally friendly product processing, and no waste is wasted by utilizing all production waste for use by other companies.

D. Problems in the Implementation of PT Smelting's CSR

PT Smelting's CSR program that has been implemented can be said to have not run optimally, this is because several problems have arisen. These problems include:

1. Lack of personnel in the CSR division itself, because until now there has been no separate division in handling CSR, still incorporated in the General Affairs Section.
2. The CSR program is bottom up so that the program proposal is based on proposals from below then to top management in accordance with the policies of the Company. Thus, if in the middle of the road there is a mismatch, the proposed program may not be implemented and replaced according to the needs of the Company.
3. Many beneficiaries are not yet aware of their own needs, so many programs are redundant and do not meet the company's goal of getting added value from the implementation of CSR programs. Most programs are not sustainable and many are donations rather than community development.
4. Lack of understanding of the meaning of CSR both in the community and local government who consider that CSR is the same as donations, so many programs are not integrated and overlap.

E. Problems in the Implementation of CSR of PT Smelting

The recommendations for solving problems related to the implementation of PT Smelting's CSR that can be done are:

1. Develop an organizational structure for CSR implementation.
2. Cooperate with competent third parties in assisting CSR programs that are sustainable, so that the expected benefits can be maximally achieved. It is necessary to have additional personnel and create a special division for handling CSR / Community Development.
3. There should be a 5-year strategic plan made by the management so that CSR/Community Development programs can be carried out in a sustainable manner and in accordance with the recommendations of the social mapping that has been made and in accordance with Company policy.
4. Coordination with the community by providing socialization related to programs that are superior programs from the Company to achieve plus points and fulfillment of PROPER from the Ministry of Environment and Forestry.
5. Reducing donation programs by providing education to stakeholders, both government and community.

F. Problems in the Implementation of CSR of PT Smelting

The implementation of stakeholder theory in PT Smelting's CSR already involves several important steps to ensure that the interests and needs of all parties involved are considered and integrated in the company's CSR policies and practices. The following are the steps that PT Smelting has taken:

1. Identifying Stakeholders: The first step PT Smelting takes is to identify all parties that have an interest in the company. Stakeholders may include employees, customers, investors, suppliers, government, local communities, non-governmental organizations, and others involved or affected by the company's activities.
2. Analyzing Interests and Influences: Once stakeholders have been identified, the next step is to analyze their interests and influence on the company. This involves a deep understanding of what is important to each stakeholder, how much influence they have on the company, and how they can influence or be influenced by the company's decisions and actions.
3. Open Communication: It is important to maintain open communication with all stakeholders. This includes ensuring that accurate and important information is clearly and timely conveyed to stakeholders, as well as providing opportunities for them to raise their input and concerns.
4. Consultation and Engagement: PT Smelting involves stakeholders in decision-making processes that may affect them. This can be done through direct consultation, discussion forums, surveys, or other means that allow *stakeholders* to contribute to decision-making.
5. Policy and Practice Development: Input from company *stakeholders* is integrated in the development of company policies and business practices. This ensures that policies and practices consider the interests and needs of all parties involved and promote values such as sustainability, fairness, and social responsibility.
6. Transparency and Accountability: PT Smelting is committed to maintaining a high level of transparency in all aspects of its business. This involves providing clear and honest information about the company's operations, as well as taking responsibility for actions and decisions taken.
7. Evaluation and Monitoring: PT Smelting continuously evaluates its relationships with *stakeholders* and the impact of its policies and practices on them. These evaluations help

the company to understand the effectiveness of their strategies and make necessary changes to improve *stakeholder* relationships.

8. Responsive to Change: Changes in *stakeholder* interests and needs, as well as external conditions such as new regulations or market developments, can affect a company's strategy and operations. Therefore, companies must be responsive to these changes and be ready to adjust their strategies flexibly.

G. Triple Bottom Line Implementation

The implementation of the Triple Bottom Line (TBL) at PT Smelting involves a series of strategic and operational steps designed to ensure that companies consider financial returns, social impacts, and the environment in their decisions and operations. The following are the company's steps in TBL implementation:

1. Management Commitment and Awareness: Company management has a strong commitment to TBL principles. They understand the importance of balancing profitability, stakeholder welfare, and environmental sustainability.
2. Goal Setting and Performance Indicators: Companies set clear goals in all three dimensions of TBL and identify performance indicators that will be used to measure the achievement of these goals. For example, reducing carbon emissions, increasing employee satisfaction, and improving relations with local communities.
3. Integration of TBL in Business Strategy: TBL becomes an integral part of the company's business strategy. This can be done by incorporating TBL considerations in strategic decision-making, long-term planning, and resource allocation.
4. Reporting and Transparency: Companies report their performance on all three dimensions of TBL regularly and transparently to stakeholders. This enables stakeholders to assess the positive impacts achieved and areas for improvement.
5. Stakeholder Engagement: Companies engage stakeholders such as employees, customers, suppliers, and local communities in their TBL efforts. This can be done through open dialogue, consultation, and community engagement programs.
6. Performance Measurement and Evaluation: Companies use relevant and measurable metrics to evaluate their performance on all three dimensions of TBL. This enables companies to track their progress and make necessary changes.
7. Continuous Innovation: Companies are constantly looking for new ways to reduce their negative impacts on the environment and society while still generating sustainable profits. This could involve developing new products and services, using green technologies, or more responsible business practices.
8. Collaboration with External Parties: Companies can work with non-governmental organizations (NGOs), governments, and other institutions to increase the effectiveness of their TBL efforts and create greater impact.
9. Education and Awareness: Companies continue to educate employees and other stakeholders about the importance of TBL and how they can contribute positively.
10. Evaluation and Adjustment: Companies regularly evaluate their TBL programs, identify areas for improvement, and make necessary adjustments to achieve their goals.

By implementing these steps, companies can achieve long-term success that is economically, socially, and environmentally sustainable.

The following is a more detailed explanation of the implementation of the Triple Bottom Line (TBL) theory in a company's Corporate Social Responsibility (CSR):

1. Profit:

-Business Strategy: Companies develop business strategies that generate sustainable financial returns. This involves sound financial management, operational efficiency, and value creation for shareholders.

-Performance Measurement: Financial performance measurement should be done regularly to assess the profitability and growth of the company.

-Product Innovation: Developing new products or services that not only meet market needs but also contribute to sustainability.

-Lean Manufacturing: Adopting lean principles to reduce waste in the production process, improve efficiency, and reduce costs.

-Automation and technology: Using technology and automation to improve productivity and efficiency.

2. People:

-Employee Welfare: The company pays attention to employee welfare and happiness. This can be done through fair pay, a safe and healthy work environment, and career development opportunities.

-Health and Safety Programs: Implement a comprehensive occupational health and safety program.

-Training and Development: Provide training and career development opportunities for employees.

-Community Engagement: Companies interact with the local communities in which they operate. This can include supporting social, educational or economic development programs that help improve the quality of life of local communities.

-Diversity and Inclusion: Encourage diversity in the workforce and create an inclusive work environment.

-Anti-Discrimination Policies: Develop and implement policies that support diversity and prevent discrimination.

3. Planet (Environment):

-Environmental Management: Companies manage their environmental impacts responsibly. This can include efficient energy use, good waste management, and protection of natural habitats.

-Environmental Innovation: Companies may develop environmentally friendly products and services or support green initiatives.

-Renewable Energy: Companies adopt renewable energy and reduce dependence on fossil fuels.

-Environmental Sustainability: Supports environmental preservation initiatives, such as reforestation, conservation, and carbon footprint reduction.

-Eco-Friendly Packaging: Using packaging that is recyclable, biodegradable, or made from recycled materials.

-Reforestation Projects: Supporting reforestation and forest conservation projects to offset carbon emissions and increase biodiversity.

-Carbon Footprint Reduction: Measure, manage, and reduce the company's carbon footprint through various initiatives, including energy efficiency, renewable energy use, and carbon offsets.

V. CONCLUSION

Overall, PT Smelting's CSR programs are all based on the triple bottom line concept of profit, planet and people. Because basically the existence of PT Smelting is not only for profit (profit) but also pays attention to the sustainability of environmental life (planet) and provides benefits to the community around the company and far beyond the scope of company operations (people). Overall, PT Smelting's CSR programs are in accordance with stakeholder theory because the company is responsible and provides benefits to all stakeholders not only to shareholders.

Based on the results of the analysis in the discussion in the previous chapter, it can be concluded that: PT Smelting's CSR program policies and goals are derived from the Mitsubishi Materials Corp. philosophy of "For People, Society and the Earth" to circulate resources for a sustainable future.

- a. In its Quality and Environment Policy, PT Smelting is committed to continuously implementing and developing corporate social responsibility (CSR) activities for all stakeholders based on the principles of good corporate governance. Always maintain an ongoing commitment to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families and local communities.
- b. PT Smelting's CSR programs and targets are implemented based on social mapping and recommendations conducted by a competent third party and based on the operating procedures of the Community Development Program Governance number GA-OP-20-09. The procedure contains the social mapping stage, stakeholder engagement stage, target and target determination stage, planning stage, implementation stage, reporting stage, and monitoring and evaluation stage.
- c. PT Smelting's CSR implementation is in accordance with Law No. 40/2007 on Limited Liability Companies and Government Regulation No. 47/2012 on Social and Environmental Responsibility of Limited Liability Companies. PT Smelting has implemented its social responsibility (CSR) programs by promoting good corporate governance where everything is integrated and conceptualized on the triple bottom line (profit, planet, people). Part of the Company's profit is utilized to improve community welfare and greening the environment both in Gresik, East Java and Indonesia. Therefore, the community around the company really feels the benefits of PT Smelting's CSR.
- d. Problems that occur in the implementation of PT Smelting's CSR are the lack of CSR division personnel, bottom-up programs, and lack of understanding of CSR from both the community and local government.
- e. In overcoming the problems, PT Smelting has involved stakeholders such as developing a CSR organizational structure and adding personnel, collaborating with third parties who are competent in CSR assistance, preparing a strategic plan for the next 5 years so that it is in accordance with the results of recommendations from third parties, and coordinating with the community so that the objectives of the CSR program are achieved.

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