



Implementation of Corporate Social Responsibility (CSR) and Its Impact on the Economy, Social, and Community Environment after the Covid-19 Pandemic at PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali

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Abstract

This study aimed to determine the implementation of Corporate Social Responsibility (CSR) at PT Angkasa Pura I I Gusti Ngurah Rai International Airport Bali and its economic, social and environmental impacts on society after the Covid-19 pandemic. Data analysis techniques include data collection, condensation, presentation, and conclusion. The analytical method uses descriptive qualitative. The results of this study show that the implementation of CSR after the Covid-19 pandemic is still the same in the planning process, and differences occur in the amount and target of assistance. The impact of the program uses the Theory of Change (ToC) using inputs (money, labor, time), then outcomes in the form of economic, social and environmental impacts, as well as impacts felt by the community, namely the economic impact of increasing income, the social impact of increasing school education facilities, and the environmental impact that has not been fully felt from the results of the assistance that has been mutually agreed upon. To receive a positive impact from the community in the long term, it is necessary to have program impact management and transparency of distribution data every year of distribution.

Keywords: Corporate Social Responsibility, Implementation, Program Impact

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INTRODUCTION

A long-standing business company has principles and economic goals, namely seeking high profits and preventing losses as small as possible. According to Kramer (2020), the public will feel confident in a company if it has clear goals and values, such as making decisions that can sacrifice short-term profitability to maintain company values. With Corporate Social Responsibility (CSR), it is the company's obligation to avoid negative consequences and increase positive impacts in running the company's business. Corporate Social Responsibility (CSR) or what is known as Social and Environmental Responsibility is a company's commitment to carrying out sustainable development in economic, social, and environmental aspects. In CSR there is a triple bottom line concept, namely that companies do not only seek profit, but also pay attention to the surrounding environment (planet), and the welfare of the community

(people). From this aspect, it becomes the basic principle of the concept of sustainable development (Wahyuningrum, 2014). State-Owned Enterprises (BUMN) implement CSR which has a program for their community called the Social and Environmental Responsibility Program (TJSL) and the Micro and Small Business Funding Program (UMK).

The program forms the company's commitment to sustainable development and benefits the economic, social, environmental, legal and governance sectors (Nur'aqil, 2022). Based on the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number Per-6/MBU/09/2022 concerning the BUMN TJSL program, this is carried out to ensure the implementation, achievement, success, and management of impacts. Social and Environmental Responsibility (TJSL) in BUMN is one of the social obligations carried out to the surrounding community. One of the BUMNs that has attempted to implement the TJSL program is the company PT Angkasa Pura I. PT Angkasa Pura I has several branches and manages 15 of the best airports, one of which is in Bali Province, namely PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali. The company distributes TJSL program assistance which is given directly to recipients of assistance into several types of assistance that have been categorized based on the Sustainable Development Goals (TPB) consisting of economic, social, and environmental pillars. The following is a table of the realization of TJSL program assistance:

Stored **Table 1** Realization of TJSL Program Assistance 2020-2022

PT ANGKASA PURA I			
BANDARA I GUSTI NGURAH RAI BALI			
REALISASI BANTUAN TANGGUNG JAWAB SOSIAL DAN LINGKUNGAN (TJSL)			
JENIS BANTUAN	TAHUN REALISASI		
	2020	2021	2022
Program TJSL	1. Pilar Sosial: - Bencana Alam - Pendidikan dan/atau pelatihan - Pengembangan Prasarana dan sarana umum - Pengentasan Kemiskinan - Peningkatan Kesehatan 2. Pilar Lingkungan - Sarana Ibadah	1. Pilar Sosial: - Pendidikan dan/atau pelatihan - Pengentasan Kemiskinan - Peningkatan Kesehatan - CSR	1. Pilar Sosial: - Pendidikan dan/atau pelatihan - Peningkatan Kesehatan 2. Pilar Lingkungan - Sarana Ibadah - Pelestarian Alam 3. Pilar Ekonomi - Pelatihan UMK

Processed data source (2023)

Based on table 1, there was a difference in the type of TJSL program assistance from 2020 to 2021 due to the Covid-19 pandemic that occurred in the transition year. The type of assistance in 2020 was the social and environmental pillar consisting of natural disaster assistance, education and/or training, development of public infrastructure and facilities, poverty alleviation, health improvement, and places of worship. While in 2021 there was a reduction in the type of assistance, namely the social pillar consisting of education and/or training, poverty alleviation, health

improvement, and CSR. In 2022, the type of TJSL program assistance increased with the type of social and environmental pillar assistance in nature conservation, education and/or training, health improvement and places of worship. Along with assistance for UMK Training in the form of grant funds in the economic pillar to fostered partners to take part in digital marketing training. Looking at the comparison from the past three years, there are differences in the types of assistance distributed, this is a gap in the impact of the program. In measuring whether or not a program assistance has been achieved, it can be observed through the impact felt directly by the recipient of the assistance. Syarifuddin's (2020) research on the impact of the CSR program on the welfare of the community fostered by PT PLN Tanjung Jati B stated that CSR was running smoothly but the impact was only felt by some of the community and there was no sustainability of the program. Given the purpose of this BUMN TJSL program to achieve the Sustainable Development Goal, it is important for companies to be aware of the impact on the community after receiving assistance, the sustainability of the program, and the distribution of assistance that is right on target. So that the positive impact of both parties between the community and the company can be realized.

This study aims to determine the implementation of CSR and its impact on the economy, society, and environment of the community after the Covid-19 pandemic at PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali. So that it can be useful both in developing knowledge regarding the implementation of CSR and its impacts. And the company can find out to what extent the impact of the program is felt by the community.

Stakeholder theory as the basis for business lies in building relationships and creating value for all stakeholders According to Freeman and Dmytriiev (2017). According to Yuliana & Djalaluddin (2019) in their book entitled Corporate Social Responsibility explains that stakeholders have real power and can support or hinder the company in achieving its goals, so the company must make decisions that have an impact on stakeholders. This study uses CSR Theory with the Triple Bottom Line concept; profit, people, and planet are presented in the book Cannibas With Froks: The Triple Bottom Line in 21st Century Business by Jhon Elkington. The Triple Bottom Line has a target of corporate responsibility through three aspects that can balance the corporation to carry out its business activities, namely focusing on the economy, social, environment (Alhaddi, 2015) As a basis for being able to find out how the impact of the program can use the Theory of Change (ToC) as a study of measuring activities that have an impact on society and the environment. According to Oberlack (2019), the term 'theory of change' or 'theory of change' is a mental representation and theoretical assumption that explains how and why initiatives such as programs, projects, and organizations produce certain changes. The theory that explains companies or organizations that take resources (input) to carry out work (activities) and then direct them directly to significant output or results, namely impact (outcome), the results of these activities to see the impact that has been created (Deutsch, 2021).

RESEARCH METHODS

The type of data used in this study is qualitative data through a qualitative descriptive approach. By using a descriptive approach, this study aims to explain the object of research or research results. Qualitative research uses data collection techniques in the form of observation, interviews, and documentation. The informants for this study include the Stakeholder Relations Manager and CSR staff involved in the implementation of the TJSL program as well as the recipient community of TJSL program assistance after the pandemic in economic, social, and environmental aspects. The following is the number of informants used in this study.

Table 2 Number of Informants

No	Information	Amount
1	Manager Stakeholder Relation	1
2	Staff CSR	1
3	Community Recipients of TJSL Program Assistance, economic aspect	1
4	Community Recipients of TJSL Program Assistance, social aspect	2
5	Community Recipients of TJSL Program Assistance, environmental aspect	2
Total		7

Data analysis techniques use qualitative data in the form of words, field notes, and other sources (Sugiyono, 2019). This study uses data analysis methods because the data is qualitative. Data analysis starts from data collection, data condensation, data presentation, and drawing conclusions (Miles, Huberman, & Saldana, 2014). Triangulation in data validity consists of three, namely source triangulation, technique triangulation, time triangulation (Sugiyono, 2019). This study uses source triangulation as a test of data credibility through examining data obtained from data sources, comparing a person's circumstances and perspectives with various opinions and knowledge of people such as the community, then the data is analyzed to produce a conclusion.

RESULTS AND DISCUSSION

Related to the CSR theory in balancing its obligations according to the triple bottom line concept, namely focusing on the economy, social, and environment, the company can run its business smoothly for the positive impact felt by the community (Nugraha, 2017). In Indonesia, the implementation of CSR begins with the stipulation of laws and regulations and ministerial decisions. In Law No. 40 of 2007 concerning Limited Liability Companies, the company's commitment to Sustainable Economic Development plays a role in improving the environment and quality of life for both the company and the community.

Social and environmental responsibility is the obligation of State-Owned Enterprises (BUMN) which has been regulated in the Regulation of the Minister of BUMN RI No. PER-06 / MBU / 09/2022, the purpose of which is to ensure the implementation, achievement, success and impact of the TJSL program which is

guided by the work plan. In implementing the program, one of the BUMN companies, namely PT Angkasa Pura I I Gusti Ngurah Rai Bali International Airport, has carried out its obligations to realize the prosperity of the community. The TJSL program is divided into several stages consisting of program submission, survey, and distribution.

1. Program Submission

At this stage, assistance or programs can be provided upon request from a group of people, institutions, agencies, or from the Angkasa Pura company initiative based on previous evaluations:

2. Survey

At this stage, the work unit in charge of the CSR function will conduct a survey and evaluation of proposals submitted by a group of people.

3. Distribution

After being approved by the authorized official, assistance can be provided in the form of direct cash, cash in installments, or in the form of goods as stated in the previous minutes.

The TJSL program in the company includes economic, social, and environmental aspects which overall implement the program every year according to the amount of funds available. This is because every year the company has set aside a number of CSR assistance funds, but the targets can vary according to the Work Plan and Budget (RKA) that has been set. The implementation of CSR after the Covid-19 pandemic is still the same as before and during the Covid-19 pandemic, the difference is in the amount of assistance given to the community due to the company's declining profits. After the pandemic, in 2022, the amount of assistance funds has increased compared to the previous year. The public's enthusiasm for submitting proposals has also increased after the Covid-19 pandemic because airport operations have started to resume. CSR is the company's responsibility to the community which can have economic, social and environmental impacts. Impact is generally defined as a real change in behavior or attitudes that is produced through policy outputs that have positive or negative impacts. To find out whether a program has been achieved or not, it can be seen from the impact felt by the community. Sustainable long-term goals by taking resources (input) to implement programs that are directly directed at significant impact results (outcomes), then the results of these activities see the impacts that have been created both positively and negatively. PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali has used resources (input) such as money, energy and time to implement the TJSL program. The input in this process is detailed based on each program and in accordance with the RKA in the company and is directly directed at the outcome. The next process is to map the program output (outcome) and identify the social, economic and environmental impacts that arise in the community. Indicators for each impact that has changed are listed in the outcome and see the impact that has been created as follows:

Table 3 Results of the Impact of the TJSL Program

No	Impact Aspects	Indikator	Impact Results
1.	Economy	Income and economic capacity	Increased income, skills, new strategies, and turnover. Implementation of sustainable and targeted TJSL programs. Improved school facilities and the sustainability of the TJSL program.
2.	Social	Field of education	There has been no direct monitoring from the company regarding the assistance that has been provided. Increasing banjar facilities and community welfare in the form of basic food assistance. The MOU agreement that has been agreed to by the company has not been realized and the impact of the results of the agreement has not been felt. The implementation of monitoring is not running smoothly.
3.	Environment	Provision of development assistance and public facilities	

The impact management of the program uses the Theory of Change (ToC) which in a very dynamic and iterative process requires a lot of feedback and periodic revisions (Wendt, 2021). In developing ToC through levels such as projects, pillars, and programs then through two approaches, namely "forecasting" and "backcasting" (Deutsch, 2021). The project level focuses on forecasting which allows for analyzing the results and potential impacts of an intervention. Then at the pillar and program levels, it focuses on backcasting which starts from the desired impact and moves backwards to identify medium and short-term changes.

According to Baihaqi (2020), analyzing the impact of economic conditions includes economic income that changes after receiving assistance. Fostered partners experience economic changes after receiving assistance that is used to manage their businesses. So that company assistance has a positive impact on the community after the Covid-19 pandemic in the economic aspect.

Meanwhile, the social impact that has changed is in the field of education. Reviewing the research conducted by Sufyati (2017), the education sector in question is to help improve public education and scholarship assistance for the underprivileged. From these findings, the researcher found that the social impact leads to assistance for school facilities that help students in carrying out activities and providing scholarship assistance to underprivileged students. Thus, the assistance provided by the company has a real change in society and has a positive impact after the Covid-19 pandemic on the social aspect in the field of education. The environmental impact that has changed can be seen through the provision of assistance for development and public facilities. This is because the study entitled The

Impact of CSR on the Welfare of the Community Fostered by PT. PLN Tanjung Jati B conducted by Syarifuddin (2020) stated that the impact on the environment given from the results of the company's activities is air and noise pollution felt by the community. So that the community wants to overcome these impacts in the form of assistance. From the findings, the researcher saw that the agreement given by the company had not been implemented on 12 points of assistance including public facilities and development because the company's CSR funds were still in the collection stage due to the Covid-19 pandemic several years ago. The assistance that can be provided is limited to basic food assistance, but the assistance provided is limited and not all people receive basic food. This means that the community has not fully felt the real impact of the environment, even though the community stated that the assistance provided had a positive impact. So in the mapping of the impacts expected by the community in the forecasting approach, namely receiving even assistance, accurate distribution of assistance, and the appropriate amount of assistance. While the backcasting approach can improve and enhance the existing TJSL program by considering the impacts that occur in the community.

CONCLUSION

Based on the results of the research analysis conducted on the implementation of CSR and its impact on the economy, society, and environment of the community after the Covid-19 pandemic at PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali, the conclusions of this study can be described as follows:

1. The implementation of CSR at PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali is running well and the amount of assistance provided after the Covid-19 pandemic, precisely in 2022, has increased compared to 2021. Overall, the implementation of CSR during and after the pandemic did not experience a significant difference in the implementation stage. The differences that occur are in the amount of funds and the target recipients of assistance. Likewise, the assistance provided by the company is sustainable and in accordance with the triple bottom line concept, but the management of the program's impact has not been implemented in accordance with the provisions of the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-06/MBU/09/2022. The limited internal resources in the company have hampered the management of impacts in the form of reports that have been needed for a long time.
2. The impact on the economy, society, and environment after the Covid-19 pandemic has a positive impact on the community. Overall, these three aspects have had an impact on the community, such as the impact on the economy which has experienced an increase in the economy of fostered partners. Then, the impact on society is in the field of education helping students in school activities in the form of shared facilities. While the impact on the environment is still in the form of basic food assistance and banjar facilities which should receive assistance for public facilities and development for the community based on the 12-point agreement in the MOU that has been agreed upon. Even though they have received basic food assistance, the community believes that the assistance provided is uneven and limited. On the other hand, the amount of assistance funds requested is different from that received during the realization, but this is still

understandable to the community due to the condition of the company which needs to collect profits again after the Covid-19 pandemic.

Recommendation

Due to time constraints in obtaining data in the form of figures for impact management, if there is further research on the impact of CSR programs, it is hoped that it will be able to obtain more complete and in-depth data and measure the extent of the impact of CSR programs by developing a Theory of Change (ToC).

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