

ANALYSIS OF THE IMPACT AND UTILIZATION OF CORPORATE SOCIAL RESPONSIBILITY AT PT. SURYACIPTA SWADAYA

Ramadhan Fadhillah Hasan, Devi Astriani, Hendri Nur Ardiansyah*

Buana Perjuangan University of Karawang

hendri.ardiansyah@ubpkarawang.ac.id

Abstract

One of the company's commitments to support sustainable development is Corporate Social Responsibility (CSR) through social, environmental, and economic programs. This research aims to analyze the impact and utilization of CSR programs at PT Suryacipta Swadaya in supporting sustainable development. The research method used in this study is the interpretive paradigm with descriptive qualitative methodology (Descriptive Research) with data collection methods through observation, interviews, and document analysis. This research examines the implementation of CSR in environmental, social, and economic aspects. The results show that PT Suryacipta Swadaya's CSR contributes positively to environmental preservation through the construction of the Organica Wastewater Treatment Plant (WWTP), increased access to education through the establishment of SMK Suryacipta Karawang, and efficient waste management to support a sustainable economy. In conclusion, the implementation of CSR in an integrated manner provides sustainable benefits for the company, community, and the environment, proving to be able to reduce pollution. The implication of this research is the need for periodic evaluation and innovation in the implementation of CSR, especially in measuring social, environmental, and economic impacts to ensure the effectiveness and sustainability of the program.

Keywords: *Impact, Significance, Sustainable Development*

INTRODUCTION

According to Suryaningsi (2023) in her research in the era of globalization, public awareness and participation in environmental issues and construction projects are increasingly important, so an effective mechanism is needed to assist decision making, strengthen environmental organizations, and encourage businesses and organizations to be more socially and environmentally responsible. The concept of Corporate Social Responsibility (CSR) reflects a company's commitment to consumers, employees, and the environment in every aspect of its operations with the aim of not only confirming the existence of the company, but also meeting the needs of society and maintaining a sustainable environmental balance (Khowas et al., 2024). Indonesia faces challenges in corporate environmental and social responsibility as policies issued by various regulatory agencies are often in a gray area. It is seen as a voluntary practice relating to society and the environment (Yuliarini & Inayati, 2022).

Presidential Regulation No. 59/2017 regulates the implementation of SDGs in Indonesia as an effort to achieve sustainable development goals and this regulation involves various stakeholders, including the government, business sector, community organizations, and other related parties. Sudirman et al. (2021) stated that governments, both in developed and

developing countries, have a moral obligation to strengthen the participation of various parties in facing development challenges, such as global inequality and environmental challenges. Government Regulation No. 74 and Law No. 40 of 2007 concerning Social and Environmental Responsibility of Limited Liability Companies stipulate that Corporate Social Responsibility (CSR) programs are an obligation for companies and organizations in Indonesia. Therefore, companies are expected to strategically manage CSR programs to strengthen their image and provide real impact, not just running them as a trend without understanding the benefits generated (Amalia et al., 2023).

Voyko & Voyko, (2022) stated that ongoing social and economic development has led to increased environmental problems, so companies are required to be more responsible in maintaining a balance between business growth and environmental sustainability. Therefore, the implementation of CSR is an effective strategy in carrying out environmental responsibilities, while identifying various challenges that arise in the implementation process. Many companies continue to believe that making direct contributions to community facilities, such as supporting youth organizations, is sufficient to fulfill their social responsibilities. Effective CSR should involve sustainability programs that have a long-term impact on society and the environment, not just donations (Anastasia & Anizar, 2022).

The phenomenon in the initial observation shows that before the establishment of WWTP Organica, the wastewater treatment system that was already operating in the PT Suryacipta Swadaya Industrial Estate was WWTP phase 1a. However, along with the increase in industrial development, namely tenants in the PT Suryacipta Swadaya area, so that the volume of wastewater that must be managed by taking into account the available capacity also increases. To overcome this phenomenon, PT Suryacipta Swadaya inaugurated the Organica Suryacipta WWTP wastewater treatment facility. This facility utilizes a modern and advanced wastewater treatment system from Hungary to manage waste from all factories in the industrial area worth more than Rp 50,000,000,000 and this facility also utilizes solar energy for part of its electricity needs, reflecting PT SCS's commitment in implementing CSR and supporting sustainable development.

The phenomenon in the next observation is that at PT Suryacipta Swadaya in relation to the quality of education to support the sustainability program, one of the initiatives is the establishment of SMK Suryacipta Karawang in 2019. In 2023, PT SCS ran a CSR Shared Program in the form of providing scholarships to students of SMK Suryacipta Karawang. This program aims to help finance students' education and increase access to quality education. The program funds are collected and distributed directly to the students and this initiative reflects

SCS's commitment to social responsibility and community development around its industrial estate.

In previous research, Syam (2021) stated that through CSR programs, companies can develop initiatives that are in accordance with government policies by considering the wishes of the community, so that the programs implemented are in accordance with applicable regulations and social needs. To ensure that government policies and community wishes can be implemented without contradicting existing regulations, the implementation of CSR in the fields of education, health, economy, public facilities, and the environment is carried out through continuous communication. Therefore, researchers are interested in conducting research entitled "Analysis of the Impact and Utilization of Corporate Social Responsibility at PT Suryacipta Swadaya". This research aims to analyze how the implementation of CSR programs is used to support sustainable development, especially by looking at how the implementation of CSR programs impacts environmental, social, and economic aspects.

LITERATURE REVIEW

Definition of Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a crucial aspect of the modern business world as it experiences increasing social and environmental needs. Companies are encouraged to take more responsive actions in response to the negative impacts of business activities, such as labor exploitation, environmental pollution, and social injustice. Consumers who are increasingly selective in choosing goods and services and governments that impose strict regulations to ensure sustainable business practices are sources of this pressure. Therefore, companies that implement CSR well not only fulfill moral and legal obligations, but also improve their image and competitiveness in the market (Nopriyanto, 2024).

According to Saputra et al (2019: 28-29), Corporate Social Responsibility is a transparent and ethical behavior implemented by companies aimed at providing assistance to all stakeholders, including the community and the environment. by integrating it into the organization's overall operational practices. In addition, CSR also means the process of determining social performance, which includes company level, size, and measurement procedures. This process systematically generates information that is useful in assessing the company's social performance and disseminates the data to the various social groups involved, both inside and outside the company. In the CSR pyramid developed by Archie B. Carrot in Saputra et al (2019: 100-101), that corporate CSR is based on three basic principles called Tripe Bottom Lines as shown in Figure 1 below:

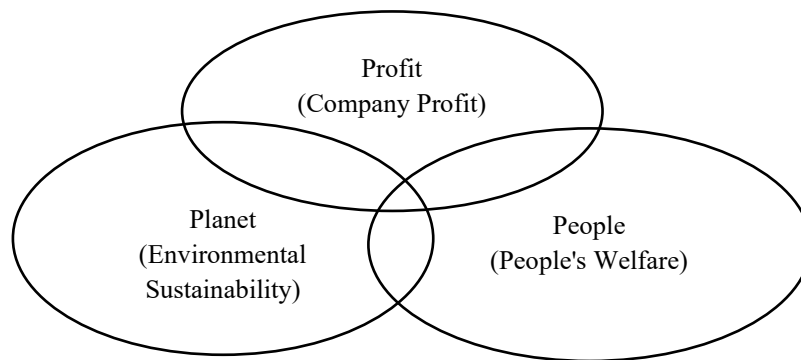


Figure 1: Triple Bottom Lines Relationship in CSR

Source: Saputra et al (2019: 100-101)

According to Saputra et al (2019: 100-101) in Figure 1 above, the concept of company profits (profit) that the company must continue to seek economic benefits that allow it to develop and operate. Companies must pay attention to human welfare based on the concept of community welfare (People). Some companies' CSR includes providing health and education services, improving the local economy, and providing scholarships to students around the company. They even create social protection programs for local communities. Then on environmental sustainability (Planet), businesses that care about the environment and biodiversity generally run various initiatives such as reforestation programs, better access to clean water, improved residential infrastructure, and the growth of the tourism sector.

RESEARCH METHOD

Research Design

In this study using the interpretive paradigm with a descriptive qualitative approach (Descriptive Research) is very relevant in understanding the contextual social phenomena that occur at PT Suryacipta Swadaya Karawang, especially those related to the implementation of the Corporate Social Responsibility (CSR) program. The interpretive paradigm emphasizes the importance of understanding the meaning behind the behavior, interactions, and decisions taken by research subjects, with the aim of revealing an in-depth perspective on how the company views the surrounding area of PT Suryacipta Swadaya.

Research Proposition

How is the impact and utilization of Corporate Social Responsibility (CSR) at PT Suryacipta Swadaya?

Data Collection Technique

This research uses Observation as a data collection technique. According to Hartono (2016: 109-114), observation is a technique or approach used to obtain primary data by directly observing the object of research. Thus, researchers made direct observations of the research subject, namely PT Suryacipta Swadaya and participant observation is the type of observation used in this study. In addition, this research also uses interviews, according to Hartono (2016: 114) interviews as two-way communication that aims to obtain data from respondents through personal interviews (intercept interviews). Researchers conducted interviews and documentation with various key informants, including the following:

Table 1. Research Informant Data

No	Name	Age	Position
1	H. Agus Sukarno Suryatmojo	57 th	Corporate Secretary
2	Untung Raharjo	52 th	WWTP Manager Organica
3	Bernadus Chrisma Irawan	40 th	Principal of SMK Suryacipta Karawang

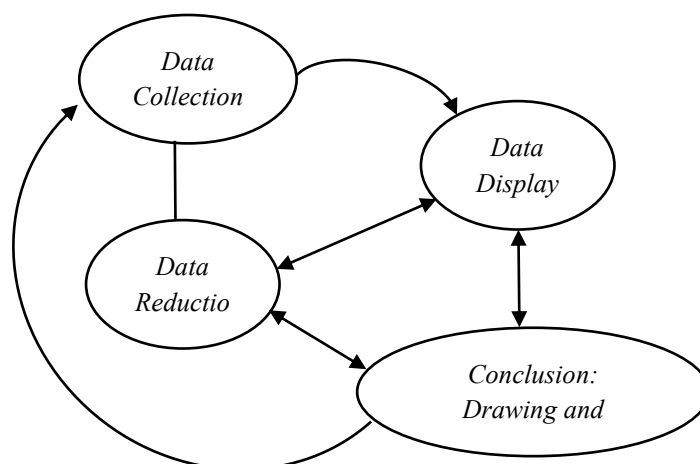
Source: Data processed, 2025

Source of Data

Most of the data used for this research material is primary data in the form of preparing, analyzing data obtained from books, journal articles, and research reports that discuss the impact and utilization of Corporate Social Responsibility is researched to identify relevant data sources with articles written comprehensively to get conclusions from the data.

Data Analysis Technique

This research uses a data analysis method based on Miles and Huberman which states that data analysis consists of several steps such as Data Collection, Data Reduction, Data Presentation, Conclusion Drawing and Verification (Sugiyono, 2023: 292-300). The following are the steps below:



Components in data analysis (Interactive Model)

Source: Sugiyono (2023: 292-300)

RESEARCH RESULTS

Implementation of CSR in the scope of Environment

Based on the results of interviews with the WWTP Organica Manager, PT Suryacipta Swadaya runs a greening and environmental management program consistently as part of the company's business commitment to social responsibility. This program includes tree planting in the industrial area as well as green open space management by involving the surrounding community as workers in nursery and landscape. In addition, SCS collaborates with the Karawang Regency Environmental Agency and the Citarum Harum Task Force to support environmental conservation efforts. The support includes the provision of tree seedlings to prevent erosion and improve the quality of the surrounding environment.

In an effort to improve energy efficiency and reduce carbon emissions, PT SCS has implemented environmentally friendly technology through the use of solar panels in the Organica WWTP using the SCADA automation system from PLN, reducing electricity consumption by 30% and having a direct impact on reducing greenhouse gas emissions. In addition, PT SCS has an Organica Wastewater Treatment Plant (WWTP) system using modern technology from Hungary to make wastewater better before it is discharged into the surrounding environment, ensuring that the discharged wastewater meets the quality requirements of environmental quality standards set by government regulations. The system is also integrated with SPARING, an online wastewater quality monitoring system managed by KLHK and in accordance with KLHK Regulation No. 80 of 2019. This requires a routine check of wastewater every 2 minutes through the Industrial Wastewater Quality Monitoring System (SPARING) website with parameters sent to KLHK according to regulations including Potential Hydrogen (pH) and Chemical Oxygen (CoD), Total Suspended Solid (TSS), and NH₃-N and Discharge.

Implementation of CSR in the Social scope

Based on interviews with the Corporate Secretary and the Head of SMK Suryacipta Karawang, PT SCS contributes to improving the quality of education and community welfare through various CSR programs. One of its flagship initiatives is the establishment of SMK Suryacipta Karawang, which aims to improve the skills and capabilities of local human resources who are ready to enter the industrial world. The school adopts a curriculum integrated with industry standards and receives assistance from Swiss education consultants to improve

the quality of its teaching. The program also provides excellent scholarships for outstanding students with full funding of up to 100% from the company's CSR fund.

In addition to contributing to education, SCS also ensures the welfare of its workers by providing wages that are in line with standards, health benefits, and social security through BPJS Employment and BPJS Health. In addition, the company also allocates CSR funds for other social activities, such as assistance to underprivileged communities, with a total budget allocation of around IDR 500,000,000 per year. This initiative aims to improve the standard of living of the community around the industrial estate and strengthen the company's relationship with the local community. In the aspect of employment, SCS also has an inclusive policy with 20% female workforce and no difference in involvement between male and female employees in the company's performance.

Implementation of CSR in Economic scope

Based on interviews with the Corporate Secretary and WWTP Organica Manager, PT SCS invests in environmentally friendly technology as part of the company's sustainability strategy. One of the largest investments is the development of the Organica WWTP, with funds of more than IDR 50,000,000,000 to ensure that industrial wastewater treatment is carried out in an environmentally friendly manner. In addition, the implementation of solar panels on the wastewater treatment facility has helped to reduce energy consumption and reduce operating costs by up to 30%, ultimately improving the company's efficiency. In addition, in 2024, the Organica WWTP's wastewater treatment revenue from all tenants in the PT SCS industrial estate (140 companies) amounted to Rp 24,210,000,000,000, of which a portion of the profit was allocated to the wastewater treatment process at the Organica WWTP of Rp 20,000,000,000, with a calculation of approximately 5% of the wastewater treatment service profit in 2024 used to support sustainability initiatives.

DISCUSSION

Implementation of Corporate Social Responsibility

The implementation of CSR at PT Suryacipta Swadaya is not only seen as a social and environmental obligation, but also as a company profit (profit) on business strategies that can provide added value to the company. First, PT SCS has invested more than IDR 50,000,000,000,- in green technology, especially for the Organica WWTP, not only reducing its impact on the environment but also enhancing the company's image as a green and sustainable industrial estate, attracting more tenants and investors. Secondly, from the wastewater treatment for 140 tenants, the company earned a revenue of Rp 24,210,000,000,000-

, of which Rp 20,000,000,000,- was allocated for operations which resulted in a net profit of 4,210,000,000, demonstrating a balance between profitability and sustainability. Third, consistent implementation of CSR has enhanced stakeholder trust and corporate reputation, which contributes to long-term business stability and attractiveness to investors and business partners.

The implementation of this economic program has a positive impact on companies and communities around the industrial area. From the company side, the implementation of green technology and energy efficiency increases competitiveness and a positive image in the eyes of investors and stakeholders. On the community side, greening and green open space management programs open up job opportunities in nursery and landscape, while the increase in the number of tenants in Suryacipta industrial estate creates more jobs in the manufacturing, hospitality and other services sectors. However, challenges such as the high cost of initial investment in green technology as well as rapid regulatory developments remain, so the company addresses them with regular evaluation and collaboration with various parties to ensure the sustainability of benefits for the company, community and environment. In line with research by Ambarsari & Nurjanah (2023) that CSR programs covering infrastructure and community empowerment have played a good role in improving the welfare of farmers and meeting their basic needs.

SCS contributes to the welfare of people and the welfare of employees through various CSR programs. First, in the education sector, SCS established SMK Suryacipta Karawang which provides scholarships up to 75% of school operational costs, as well as full scholarships (100%) for outstanding students to improve the skills of the local workforce. Second, employee welfare is a priority with a gender equality policy, where 20% of employees are women, as well as welfare guarantees in the form of wages according to qualifications, health benefits, meals, transportation, and participation in BPJS Employment and BPJS Health. Third, SCS is active in community empowerment by collaborating with the Citarum Harum Task Force for environmental rehabilitation and allocating CSR funds of Rp 500 million for social programs, including educational and economic assistance for surrounding communities. Fourth, community involvement in CSR programs is strengthened by recruiting local residents to work in the greening, nursery, and landscape of the industrial estate, not only to increase the income of the surrounding community but also to create a more sustainable and inclusive industrial ecosystem.

Although the implementation of the program on the welfare of the people has had a positive impact, challenges remain in its implementation, such as finding high achievers who

have high academic achievement and motivation to receive scholarships. In addition, companies also face challenges in ensuring that the beneficiaries of CSR programs can provide positive reciprocity for their communities and also conduct periodic evaluations and community-based approaches continue to be carried out so that this program can be more efficient and have a greater impact. In line with research by Ardiansyah (2021) that business actors believe that their actions have an impact on the communities in which the company operates in the Tripple Bottom Line, the company can be a “good neighbor” by benefiting citizens and being part of a good corporate citizen. (Good Corporate citizen) has the potential for participation in efforts to assist prolonged development. And this is also in line with research by Natari & Sitio (2023) showing that the application of CSR, especially in social aspects, is very concerned about matters relating to education in the form of providing educational scholarships for employees and the surrounding community.

PT SCS is committed to environmental sustainability (Planet) through green technology-based initiatives, such as wastewater management using Organica WWTP with real-time monitoring in SPARING and energy efficiency through 20 KVA solar panels that can save up to 30% consumption in WWTP operations. In addition, PT SCS is active in reforestation programs in collaboration with DLH Karawang and the Citarum Harum Task Force for land rehabilitation as part of environmental conservation efforts. This commitment has been recognized through various awards, including PROPER BLUE from KLHK, Third Place in Industrial Area Emissions Reporting (2023), and INDI 4.0 Special Award from the Ministry of Industry, which emphasizes SCS's role as a green and sustainable industrial estate. In line with research by Lumi et al (2023) that environmental refers to the planetary impact (environmental sustainability) of all activities caused by the Company has a responsibility to protect the environment, especially the corporate environment.

The implementation of the CSR program on environmental sustainability (planet) has a positive impact on both the company and the surrounding community. With the greening and energy efficiency programs, the company can reduce unpleasant environmental impacts and can improve its reputation as a company that prioritizes sustainability. In addition, community involvement in these environmental projects also opens up new job opportunities, which indirectly improves the economy of the community around the industrial area. Not only that, in research by Riswandi & Alfirahmi (2023) that by improving the company's image and public trust, business sustainability can be driven by effective CSR implementation.

CONCLUSIONS

This study aims to analyze the impact and utilization of Corporate Social Responsibility (CSR) at PT Suryacipta Swadaya in supporting sustainable development, by reviewing economic (Profit), social (People), and environmental (Planet) aspects. The results show that the implementation of CSR at PT Suryacipta Swadaya has a positive impact in various aspects. In terms of economy (profit), the implementation of CSR helps reduce energy costs through the use of solar panels, generates revenue from waste management, and increases attractiveness for investors through investment in green technology. From the social aspect (people), CSR programs contribute to improving access to education through the establishment of SMK Suryacipta Karawang, providing scholarships, and improving the welfare of employees and surrounding communities. In terms of the environment (planet), PT Suryacipta Swadaya implements various green initiatives such as the construction of the Organica WWTP, the use of renewable energy, the greening of industrial areas, and real-time monitoring of waste through SPARING. Thus, the integrated implementation of CSR not only supports the sustainability of the company's business but also benefits the community and the environment.

By investing in green technology, PT Suryacipta Swadaya's CSR program has a positive impact on the economic, social, and environmental fields. Improving the quality of human resources with the establishment of SMK Suryacipta Karawang, as well as environmental conservation efforts through WWTP Organica and reforestation programs. To overcome sustainability challenges, the company needs to conduct regular evaluations of CSR impacts, expand workforce training, and optimize the use of renewable energy to improve operational efficiency. In addition, it is recommended that PT SCS expand its community economic empowerment program, while the government needs to strengthen CSR regulations to be more targeted and impactful. In the future, further research is needed to measure the long-term impact of CSR so that its implementation can continue to be refined and benefit the company, the community, and the environment.

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