



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

Made Riska Kusumadewi^{1*}, Kadek Dwi Cahaya Putra², Putu Adriani Prayustika³

^{1,2,3}Jurusan Administrasi Bisnis, Politeknik Negeri Bali, Indonesia

*Corresponding Author: riskakusuma65@gmail.com

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.

Key Words: : Corporate Social Responsibility, Implementation, Program Impact

How to Cite: Made Riska Kusumadewi, Kadek Dwi Cahaya Putra, & Putu Adriani Prayustika. (2024). Implementation of corporate social responsibility (CSR) and its impact on the economy, society, environment after the Covid-19 pandemic at PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali. Journal of Media, Sciences, and Education, 3(4), 26–31. <https://doi.org/10.36312/jomet.v3i4.94>



<https://doi.org/10.36312/jomet.v3i4.94>

Copyright©2024, Author (s)

This is an open-access article under the [CC-BY-SA License](#).



Introduction

A business company that has been established for a long time 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 society (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 its 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 is beneficial to 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 tried to implement the TJSL program is the company PT Angkasa Pura I. PT Angkasa Pura I has several branches and management of 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 that is given directly to aid recipients into several types of assistance that have been categorized based on the Sustainable Development Goals (TPB) consisting of economic, social, and environmental pillars.

Based on the above, there was a difference in the type of TJSL program assistance from 2020 to 2021 due to the Covid-19 pandemic conditions that occurred in the transition year. The types of assistance in 2020 were the social and environmental pillars 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 types of assistance, namely the social pillar consisting of education and/or training, poverty alleviation, health improvement, and CSR. In 2022, the types of TJSL program assistance increased with the types 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 of the last 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 recipients 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 that the purpose of this BUMN TJSL program is 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 the community environment after the Covid-19 pandemic at PT Angkasa Pura I I Gusti Ngurah Rai International Airport, Bali. So that it can be useful for developing knowledge about the implementation CSR and its impacts. And companies 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 Cannibals With Forks: 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 knowing 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' 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) is then directed directly at significant outputs or results, namely impacts (outcomes), the results of these activities to see the impacts that have 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 community receiving assistance from the TJSL program after the pandemic in economic, social, and environmental aspects. The following is the number of informants used in this study.

The data analysis technique uses qualitative data in the form of words, field notes, and other sources (Sugiyono, 2019). This study uses a data analysis method 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 an 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 which aims 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 state-owned companies, namely PT Angkasa Pura I, I Gusti Ngurah Rai International Airport, Bali, has carried out its obligations to realize community prosperity. 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 initiative of the Angkasa Pura company 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, the provision of assistance can be in the form of direct cash, cash in installments, or in the form of goods stated in the previous minutes.

he TJSL program in the company includes economic, social, and environmental

aspects that 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, precisely in 2022, the amount of assistance funds has increased compared to the previous year. The enthusiasm of the community to submit proposals has also increased after the Covid-19 pandemic because airport operations have started to be active again. CSR is the company's responsibility to the community which can have economic, social, and environmental impacts. Impact is generally interpreted as a real change in behavior or attitudes that is produced through policy outputs that have positive or negative impacts. To find out whether or not a program has been achieved, 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 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 Bali International Airport has used resources (input) such as money, energy and time to implement the TJSL program. 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 program outputs (outcomes) and identify 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:

Program impact management uses the Theory of Change (ToC) which in a very dynamic and repetitive 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 focus on backcasting which starts from the desired impact and moves backwards to identify medium and short-term changes.

According to Baihaqi (2020), that to analyze the impact of economic conditions includes economic income that changes after receiving assistance. Fostered partners experience economic changes after receiving assistance used to manage their businesses. So that company assistance has a positive impact on society 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 intended field of education is to help improve community 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 the community 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 development assistance 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 by 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 could be provided was limited to basic food assistance, but the assistance provided was limited and not all people received basic food. This means that the community has not fully felt the real environmental impact, even though the community stated that the assistance provided caused positive impact.

So in mapping the impact expected by the community in the forecasting approach, namely receiving equitable 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 regarding 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 had 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 agreed MOU. 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 an understanding of the community due to the condition of the company which needs to collect profits again after the Covid-19 pandemic

Bibliography

1. Alhaddi, H. (2015). Triple bottom line and sustainability: A literature review. *Business and Management Studies* 1.2 .
2. Baihaqi, e. a. (2020). Dampak Keberadaan Program Corporate Social Responsibility (CSR) Perusahaan Perkebunan Kelapa Sawit Terhadap Kondisi Sosial Ekonomi Masyarakat Di Desa Pandahan Dan Desa Pulau Pinang Kabupaten Tapin. *Frontier Agribisnis* 1.
3. Deutsch, e. a. (2021). Leading inter-and transdisciplinary research: Lessons from applying theories of change to strategic research program. *Enviromental Science and Policy*.
4. Freeman, R. E., & Dmytriiev, S. (2017). Corporate Social Responsibility and

- Stakeholder Theory : Learning From Each Other. *Symphonya Emerging Issues in Management*.
5. Kramer, M. (2020). Coronavirus is Putting Corporate Social Responsibility to the Test. *Harvard Business Review*.
 6. Nugraha, G. I. (2017). Tanggung jawab sosial perusahaan (csr) pt. Antam, TBK. (Studi Literatur Aspek Ekonomi, Sosial, dan Lingkungan). *Journal Widya Mandala Chatolic Universitas Surabaya*.
 7. Cahyaningsih, C., & Septyaweni, A. (2022). *Corporate Social Responsibility Disclosure Before and During the COVID-19 Pandemic. Jurnal Akuntansi dan Auditing Indonesia*, 26(1). <https://doi.org/10.20885/jaai.vol26.iss1.art2>
 8. Nur'aqil, A. N. (2022). Analisis Implementasi Corporate Social Responsibility (CSR) (Studi Pada Program TJSL PT Angkasa Pura II (Persero) Periode 2021). *Journal of Development Economic And Social Studies*.
 9. Oberlack, e. a. (2019). Theories of change in sustainability Science . *Focus: Research For SDGS*.
 10. Sufyati, H. (2017). Corporate Social Responsibility: Kajian Ekonomi, Sosial, dan Lingkungan. *Jurnal Sosiologi Reflektif*.
 11. Sugiyono. (2019). Metode Penelitian Pendidikan (Kuantitatif, Kualitatif, Kombinasi, R&D dan Penelitian Pendidikan. 1st ed. Bandung: Alfabeta.
 12. Syarifuddin, C. M. (2020). Dampak CSR terhadap Kesejahteraan Masyarakat Binaan Ternak PT. PLN Tanjung Jati B . *Indonesian Journal of Development Economics*.
 13. Wahyuningrum, Y. (2014). Pengaruh Program Corporate Social Responsibility Terhadap Peningkatan Pemberdayaan Masyarakat (Studi Pada Implementasi CSR PT. Amerta Indah Otsuka Desa Pacarkeling Kecamatan Kejayan Kabupaten Pasuruan. *Jurnal Administrasi Publik*.
 14. Wendt, K. (2021). *Theories of Change*. Springer Cham.
 15. Yuliana, I. D., & Djalaluddin, A. D. (2019). *Corporate Social Responsibility*. UIN-MALIKI PRESS (Anggota IKAP & APPTI).