



Analysis of the Corporate Social Responsibility Program of PT. Balikpapan Wana Lestari for the Community

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Abstract

This study aims to analyze the implementation of Corporate Social Responsibility (CSR) programs carried out by PT. Balikpapan Wana Lestari (BWL) and their impact on the surrounding community. The research focuses on how the company's CSR contributes to social, economic, and environmental aspects. A qualitative approach was employed, with data collected through interviews, observations, and documentation. The findings indicate that PT. BWL's CSR programs include community empowerment, infrastructure development, and environmental initiatives. These programs have provided tangible benefits to community welfare, although challenges remain, such as limited coordination and community participation. The study concludes that CSR implementation at PT. BWL has been conducted effectively but requires strengthening in planning, evaluation, and participation to ensure more sustainable outcomes.

Introduction

CSR encompasses various initiatives designed to ensure that a company's business activities are not solely aimed at pursuing economic profit but also make a positive contribution to society and the environment (Carroll & Shabana, 2010; Şener, 2026; Ardiansyah, 2024). The fundamental principle of CSR is to create a balance between economic, social, and environmental aspects, which is a strategic approach to achieving sustainability.

The fundamental principle of CSR is rooted in the Triple Bottom Line (TBL) concept, which encompasses three main elements: profit, people, and planet (Saputri et al., 2026; Tandirau et al., 2026; Hasyim & Mohungo, 2025). In terms of profit, CSR requires companies to achieve profits through ethical and responsible business practices, such as avoiding worker exploitation or environmental damage. The people element emphasizes the importance of companies' contributions to improving community welfare through job creation, improving access to education and healthcare, and respecting workers' rights. Meanwhile, the planet element underscores a company's responsibility to maintain environmental sustainability, such as waste management, emission reduction, and natural resource conservation, to ensure sustainability for future generations (Khan et al., 2025; Mahardika & Tanweer, 2025; Nwaogbe et al., 2025).

In addition to the Triple Bottom Line, CSR is also based on other principles that strengthen its objectives. The principles of business ethics require companies to conduct their operations transparently, comply with the law, and respect human rights. The principle of community empowerment encourages companies to not only provide material assistance but also build community independence through training and active participation in CSR programs. Furthermore, the principle of sustainability ensures that the impact of CSR programs is long-

term and provides sustainable benefits to society and the environment. Stakeholder engagement, such as with governments, NGOs, and local communities, is also a key principle that enables companies to implement CSR that is relevant to the needs and aspirations of local communities (Abdelhalim & Eldin, 2019; Hoque et al., 2023; Jaroensombut et al., 2025).

Through the application of these principles, CSR is not merely a moral obligation for companies but also a business strategy capable of creating added value for various parties (Abidin et al., 2025; Bhattacharjee et al., 2025; Battaglia et al., 2025). A sound CSR program can enhance a company's reputation, strengthen relationships with the community, and create a significant positive impact. In other words, CSR provides an opportunity for companies to become agents of change that support sustainable development while still achieving their business objectives. This demonstrates that social responsibility not only benefits society but also represents a strategic investment for the future sustainability of the business. In Indonesia, the implementation of CSR (Corporate Social Responsibility) has received increasing attention, especially following the formalization of Law Number 40 of 2007 concerning Limited Liability Companies. This regulation requires certain companies to carry out social and environmental responsibilities. However, despite the regulations, CSR implementation often faces various challenges, such as a lack of community participation in program planning, a gap between local needs and company initiatives, and limited long-term impact evaluation. In many cases, CSR is often viewed as a corporate image strategy, resulting in its potential positive impact on the community not being fully realized (Asamoah et al., 2025; Neves Proença et al., 2026; Longo & Regany, 2026).

PT. Balikpapan Wana Lestari, as a company operating in Sotek Village, Penajam District, North Penajam Paser Regency, has a significant responsibility to implement CSR programs relevant to the needs of the local community. Sotek Village is an area with significant potential in the environmental and human resource sectors. However, this area also faces development challenges, such as limited access to education, health services, and economic opportunities. The company's presence in this area is expected to not only support business growth but also have a tangible positive impact on the community (Conca et al., 2026; Agustina et al., 2026; Nazeli et al., 2023).

The CSR program implemented by PT. Balikpapan Wana Lestari encompasses various initiatives, such as educational assistance, healthcare services, skills training, and environmental conservation programs (Indrawan et al., 2024; Faatin et al., 2024; Muchlis et al., 2025). For example, the company has built a road in Sotek Village to improve accessibility for the local community, particularly in supporting daily mobility and the transportation of local products. This road construction is expected to facilitate community access to public facilities such as schools, health centers, and markets, thus positively impacting the economy and social welfare. While these initiatives appear promising, their effectiveness in creating sustainable social, economic, and environmental impacts still requires further evaluation. This percentage far exceeds the minimum standard of 3% as stipulated in Article 23 of East Kalimantan Regional Regulation No. 3 of 2023 concerning the Social and Environmental Responsibility of Limited Liability Companies and the Partnership and Community Development Program. This demonstrates the company's strong commitment to social responsibility. The infrastructure and education sectors are the primary priority for CSR allocation, while health and the community economy continue to receive a smaller portion. This strategy aligns with the principles of sustainable development, where companies not only fulfill regulatory obligations but also strive to create a broader socio-economic impact (Hariram et al., 2023; Nartey, 2024; Sikandar et al., 2026). Nevertheless, increasing the proportion of

the community economy sector is still necessary to strengthen independence and reduce social dependency in the long term.

However, the implementation of CSR programs often faces various challenges, both internally within the company and within the beneficiary community. Several studies have shown that the effectiveness of CSR programs depends on a deep understanding of local community needs and support from various stakeholders. In the context of Sotek Village, PT. Balikpapan Wana Lestari has implemented various CSR programs. However, the extent to which these programs have a tangible impact on the social, economic, and environmental conditions of the community still requires in-depth study. Furthermore, the implementation of CSR programs often faces a number of obstacles, including a mismatch between community needs and the type of program being implemented, a lack of communication between companies and local stakeholders, and limited long-term impact measurement. One of the biggest challenges is ensuring that local communities are not only beneficiaries but also actively participate as subjects of the CSR programs being implemented. In this context, CSR goes beyond providing material assistance, but also encompasses community empowerment to create independence and sustainability (Mallah et al., 2026; Harinurdin et al., 2025; Hidyantari et al., 2025).

Based on the table above, PT. Balikpapan Wana Lestari's CSR allocation in Sotek Village during the 2019–2023 period shows varying distribution across sectors. The largest portion is consistently allocated to the social and economic sectors, averaging above 60% each year, indicating the company's focus on community empowerment and social activities. Infrastructure received a small portion at the beginning of the period, but increased significantly in 2023, reaching 38% of the total allocation, in line with the more extensive construction of public facilities. Education showed a fluctuating trend, even receiving no allocation in 2023, while health tended to remain stable at around 1–6%. Overall, the allocation value continued to increase from IDR 154 million in 2019 to IDR 201 million in 2023, reflecting the company's commitment to supporting the development of the Sotek community.

PT. Balikpapan Wana Lestari's CSR programs can be grouped into four main areas: education, health, infrastructure, and social and economic development. In the education sector, assistance is realized through the construction and repair of school facilities, as well as the provision of honorariums for teachers in private educational institutions such as kindergartens, early childhood education centers (PAUD), daycare centers (TPA), and Islamic boarding schools (pesantren). In the health sector, CSR programs include support for integrated health posts (Posyandu), the provision of basic health facilities, and community promotion activities. Meanwhile, in the infrastructure sector, the company is involved in road construction, public facility repairs, and support for places of worship that support daily community activities. In the social and economic sectors, the company focuses on empowering micro, small, and medium enterprises (MSMEs), providing business capital assistance, and supporting community social and religious activities.

This classification demonstrates that the company's CSR serves not only as a form of regulatory compliance but also as an empowerment strategy that touches various aspects of community life. This demonstrates an effort to more comprehensively address community needs, both economically and socially, as well as improving the quality of human resources.

Sotek Village is an area with significant potential in the environmental and human resource sectors. However, this area also faces development challenges that require intervention from various parties, including the company. One of the biggest challenges is ensuring that local communities are not merely the objects, but also the subjects, of implemented CSR programs.

Therefore, the role of CSR extends beyond providing material assistance to include empowering communities to achieve independence and sustainability.

Several issues that arise in CSR implementation include a mismatch between community needs and the programs implemented, a lack of communication between companies and local stakeholders, and limitations in measuring long-term impact. Furthermore, there are challenges in ensuring that CSR programs not only serve as a corporate image strategy but also provide concrete and sustainable benefits to the community.

Research into the impact of CSR on local communities is crucial for providing data-driven recommendations. This research can assist PT. Balikpapan Wana Lestari in developing a more effective CSR strategy that is relevant to the needs of the Sotek Village community. Therefore, this research not only provides practical benefits for the company but also contributes to the literature on CSR, particularly in Indonesia.

This research is crucial to evaluate the extent to which PT. Balikpapan Wana Lestari's CSR programs have a positive impact on the Sotek Village community. Using a stakeholder theory approach, this study emphasizes the importance of companies listening to, understanding, and meeting the needs of the local community. Furthermore, sustainable development theory serves as a framework for assessing the extent to which CSR programs can create a balance between social, economic, and environmental needs.

Based on this background, this study aims to analyze PT. Balikpapan Wana Lestari's CSR program for the Sotek Village community. This research will also explore the challenges faced in implementing the CSR program and provide recommendations for future program development. Therefore, the results of this study are expected to not only provide practical benefits for the company but also contribute to the academic literature on CSR, particularly in Indonesia.

Methods

Research Approach and Type

This study employs a qualitative approach aimed at understanding and describing in depth the phenomenon of Corporate Social Responsibility (CSR) program implementation by PT. Balikpapan Wana Lestari in Sotek Village, Penajam District, North Penajam Paser Regency. A qualitative approach was chosen because it allows the researcher to explore various aspects of CSR implementation in detail, including how the program is designed, implemented, and received by the community. Through this approach, the researcher is able to gain deeper insight into the local context, the interaction between the company and the community, as well as the challenges encountered during program execution.

The type of research used is descriptive qualitative, which aims to provide a comprehensive picture of the CSR implementation, community perceptions toward the program, and its social, economic, and environmental impacts in Sotek Village. Descriptive research is used to describe phenomena as they are, without manipulating conditions or variables (Sugiyono, 2019). This type of research enables the capture of diverse perspectives from stakeholders, including local communities, community leaders, and company representatives, in order to obtain a holistic understanding.

The data obtained in this research consist of narratives and descriptions collected through in-depth interviews, direct observations, and document analysis related to CSR programs. This descriptive approach makes it possible to explore community experiences, perceptions, and

expectations, as well as to examine the extent to which CSR programs generate sustainable benefits for both community welfare and environmental preservation.

Given the complexity and multidimensional nature of CSR implementation, a qualitative descriptive method is considered most appropriate. This method allows the research to focus not only on outcomes but also on the processes, contexts, and interactions during program execution. It is expected that the findings will provide a rich and in-depth overview to support strategic recommendations for PT. Balikpapan Wana Lestari in improving the effectiveness of their CSR programs.

Researcher's Role Management

In this study, the researcher acts as the primary instrument for data collection. As the main data gatherer, the researcher is responsible for conducting in-depth interviews, direct observations, and document analysis related to the CSR programs carried out by PT. Balikpapan Wana Lestari. Throughout the process, the researcher must maintain objectivity at all stages to ensure that the data collected are not influenced by personal bias or prejudice. The researcher is also required to remain neutral, avoiding favoritism toward either the company or the community, while respecting all perspectives and experiences shared by informants. As an analyst and interpreter of data, the researcher identifies key themes emerging from interviews, observations, and document reviews. Understanding the local context and culture of Sotek Village is essential for accurate interpretation. The researcher analyzes data critically using relevant theoretical frameworks to ensure scientifically valid findings.

Building rapport with informants is also crucial. The researcher must establish trust with both community members and company representatives to create a safe and open environment for sharing information. Empathy, active listening, and respect for diverse perspectives are emphasized throughout the process. This trust helps overcome potential barriers, such as reluctance to participate or distrust of the research process. Additionally, the researcher ensures that all data collected remain relevant to the research focus CSR implementation and its impacts on the community and environment. Verification of data accuracy is performed through triangulation of sources, comparing information from interviews, documents, and observations, thereby increasing the validity and reliability of the findings.

Research Location

The research was conducted in Sotek Village, Penajam District, North Penajam Paser Regency. This site was chosen because it serves as the implementation area of PT. Balikpapan Wana Lestari's CSR program, making it directly relevant to the research objectives.

Data Sources

This research draws on two main types of data: primary and secondary sources. Both play a crucial role in providing a comprehensive picture of CSR implementation by PT. Balikpapan Wana Lestari in Sotek Village. Primary data were collected directly from main sources through in-depth interviews and field observations. Informants included Sotek community members, community leaders, and representatives from PT. Balikpapan Wana Lestari. Interviews focused on program types, implementation mechanisms, community responses, as well as challenges and expectations. Observations were conducted to directly examine CSR activities, interactions between the company and community, and levels of community participation.

The research involved several categories of informants, presented below: Secondary data came from existing and relevant sources such as official company documents (CSR activity reports, annual reports, internal records), media articles, and academic literature. These documents

provided structured insights into CSR plans, resource allocations, goals, and reported outcomes. Media reports helped capture broader public and external perspectives, while academic references offered theoretical and conceptual foundations for the study.

Data Collection Techniques

Data were collected using qualitative techniques designed to capture in-depth insights into CSR implementation and its community impacts. The main methods included: In-depth Interviews Semi-structured interviews were conducted with company representatives, community leaders, and local beneficiaries. Questions covered planning, implementation, outcomes, and challenges of CSR programs. This method allowed flexible yet detailed exploration of perceptions and experiences. Observations Direct field observations provided a real-time understanding of program execution, including community participation, distribution of assistance, and environmental initiatives. Observations also verified information from interviews and revealed social dynamics not captured through verbal responses. Documentation Supporting documents such as CSR activity reports, sustainability reports, company records, and news articles were collected and analyzed. These sources offered additional evidence for validating findings from interviews and observations.

Data Analysis Techniques

Data analysis followed systematic steps to ensure accuracy and validity: Data Reduction Filtering and organizing raw data to highlight relevant points. Non-relevant data were excluded, while significant themes and emerging patterns were highlighted. Data Display Presenting reduced data in structured forms such as narratives, tables, or thematic matrices to clarify relationships, patterns, and emerging trends. Conclusion Drawing and Verification Interpreting data to answer research questions, identifying recurring themes, and confirming validity through triangulation. Triangulation Cross-checking data from multiple sources (interviews, observations, documents) to ensure consistency and accuracy, thereby strengthening research credibility.

Result and Discussion

Company Representatives

This sub-chapter presents the results of interviews with the management of PT. Balikpapan Wana Lestari (PT. BWL), consisting of three informants: Ir. H. M. Arif Rachman (President Director), Sapar (Head of Social Management), and Sujarwo (Head of General Affairs and Finance). The purpose of the interviews was to delve deeper into how the company develops, implements, and evaluates its Corporate Social Responsibility (CSR) program in Sotek Village. Particular emphasis was placed on transparency, consistency of implementation, community participation mechanisms, and obstacles encountered during implementation. These interviews are crucial for understanding the strategic position of CSR within the company's governance structure and how the company builds social relations and responsibility towards the surrounding environment.

"So far, PT. Balikpapan Wana Lestari has focused on programs that directly address the needs of the community in Sotek Village, particularly in the form of infrastructure improvements, social assistance, and support for religious activities... To ensure the quality of assistance, the company typically coordinates with the village government and local community leaders to ensure that the programs are well-targeted and meet expected standards." (Ir. H. M. Arif Rachman, June 26, 2025)

This statement illustrates PT. BWL's commitment to making its CSR program a tangible instrument that addresses the community's priority needs. The primary focus on infrastructure and socio-religious activities demonstrates the company's efforts to maintain a balance between economic and social contributions. A participatory approach through coordination with the village government and community leaders strengthens the program's effectiveness. This step also indirectly builds the company's social legitimacy in the public eye. However, this commitment must be balanced with sustainability and transparency in fund management.

"We recognize the importance of maintaining consistent CSR program implementation to maintain a harmonious relationship between the company and the community... Program selection is carried out with consideration of the company's capabilities, ensuring it can continue operating despite fluctuating economic conditions." (Ir. H. M. Arif Rachman, June 26, 2025)

This statement demonstrates that the sustainability of CSR is heavily influenced by the company's financial condition. Nevertheless, the company strives to prioritize program continuity to ensure it is not interrupted. Involving the village community in needs mapping adds a participatory aspect to program development. This strategy also contributes to the company's positive image, demonstrating that its existence is not solely about profit, but also about bringing social benefits. This demonstrates the company's awareness of the importance of a social license to operate.

"We are actually very open to community input, but we have encountered several obstacles in its implementation... In responding to aspirations, the company will usually assess and map out which programs are deemed most urgent." (Ir. H. M. Arif Rachman, June 26, 2025)

The Director of PT. BWL acknowledged the importance of community aspirations but also explained that implementation doesn't always run smoothly. Factors such as weather and limited funding pose classic challenges that force the company to be selective in its programs. Nevertheless, needs mapping is still carried out to ensure immediate benefits. This demonstrates that, despite the social nature of CSR programs, there is still a logic of priorities and efficiency in their management.

"The company's CSR program development mechanism generally follows the priority list obtained from the Development Planning Meeting (Musrenbang) in Sotek Village... However, implementation is often hampered by limited company funds and declining production." (Sapar, June 26, 2025)

Sapar's statement emphasized efforts to harmonize the company's CSR planning with the village development agenda. This alignment aims to prevent overlap or misalignment of programs with community needs. However, he also revealed that the company's internal conditions, particularly declining production, have a direct impact on the program's sustainability. This demonstrates that, despite its social nature, CSR is heavily influenced by the company's financial performance as the primary actor.

"In general, the company is quite open in responding to community aspirations... These interactions usually foster two-way communication, which helps the company understand local needs, thus maintaining a harmonious relationship between the company, the local government, and the community." (Sapar, June 26, 2025)

This statement emphasizes that PT. BWL opens a dialogue with the community as part of a feedback mechanism. This dialogical approach fosters mutual trust between the company and

local residents. Sapar also emphasized the importance of the role of the village government as a liaison for community aspirations. With two-way communication, the company can develop more precise programs that address real needs. However, the effectiveness of this approach depends heavily on the company's consistency in responding to this input.

"These proposals are then reviewed and packaged into programs deemed most appropriate and prioritized for implementation... We ensure transparency in the implementation of CSR programs by directly involving the community in various CSR-funded activities." (Sujarwo, June 26, 2025)

Sujarwo emphasized that program selection is based on community proposals, demonstrating a grassroots participation mechanism. Transparency is maintained through community involvement in the implementation process, such as training or productive economic activities. By involving the community as implementers, not only does it create economic impact but it also fosters a sense of ownership in the program. This can be a powerful strategy for maintaining the sustainability of CSR program results.

"We also regularly coordinate with the village government to ensure that CSR funds are used according to the agreement." (Sujarwo, June 26, 2025)

Coordination with the village government is a crucial step in ensuring that CSR funds are distributed according to their intended purpose. Sujarwo emphasized that accountability is a priority. Through this coordination, the program can be jointly monitored by the company and local authorities. This also demonstrates the company's efforts to be accountable not only internally but also externally through public oversight.

Village Officials

The interviews in this sub-chapter were conducted with two representatives of the Sotek Village officials: Irfat Budi Santoso, S.STP, the Village Head, and Sholekhah, S.P., the Village Secretary. The purpose of these interviews was to explore the village government's perspective on the implementation of PT. Balikpapan Wana Lestari's CSR program. The focus of the discussion included the quality of CSR facilities/infrastructure, the consistency of program implementation timelines, the village government's involvement in planning and evaluation, and the transparency of information provided by the company. As local policymakers, village officials play a strategic role in conveying community aspirations and overseeing program effectiveness. Therefore, their opinions are important in evaluating the extent to which the company engages the local government as a partner in CSR-based development.

"Essentially, every company has a moral and legal obligation to contribute through CSR programs in accordance with applicable laws and regulations... We certainly hope that all assistance provided truly meets good quality standards so that the benefits can be felt by the community in the long term, not just seen." (Irfat Budi Santoso, June 27, 2025)

The Sotek Village Head's statement demonstrates that the village government appreciates CSR contributions, particularly in supporting infrastructure and social development. However, the Village Head also emphasized the importance of program quality, so that its impact can be felt in the long term. The expectation of good standards reflects the desire for companies to go beyond formal obligations to truly prioritize the benefits for residents. This also demonstrates the village government's role in overseeing the quality of CSR outputs on the ground. Support from village officials will be more optimal if there is transparency and strong synergy between the company and the local government.

"Currently, I believe that the company's CSR programs are not yet fully consistent or timely... Ideally, CSR programs should be planned sustainably and allocated routinely so that community development can proceed more optimally." (Irfat Budi Santoso, June 27, 2025)

This interview highlights the weakness of CSR implementation, which has been inconsistent from year to year. This inconsistency significantly impacts the sustainability of development programs being planned by the village government. If a company experiences delays or irregularities in execution, development programs that were previously prioritized could be delayed. The village head emphasized the importance of long-term planning integrated with village programs so that benefits are more optimal and equitable. This demonstrates that CSR should not be temporary, but rather needs to be implemented systematically.

"The planning and implementation of CSR programs are generally aligned with the results of the Village Development Planning Meeting (Musrenbang). This way, it is hoped that the resulting programs will align with the needs of local residents." (Irfat Budi Santoso, June 27, 2025)

This quote demonstrates that the company and the village have made efforts to synchronize their CSR programs with the Musrenbang results. This approach is crucial because it bases planning on the results of community and village officials' deliberations, not solely on the company's unilateral initiative. This means that CSR planning takes into account aspects of participation and social accountability. This coordination helps minimize the gap between community needs and the assistance provided by the company. However, effective implementation still depends on joint execution and monitoring.

"On several occasions, the company has indeed provided information regarding its CSR program to the village head... However, we hope that in the future, the reports provided will be more detailed, covering aspects of fund use, implementation progress, and final results." (Irfat Budi Santoso, June 27, 2025)

The village head acknowledged communication from the company, but the quality of the information provided was considered general. The request for more detailed reports reflects the need for more targeted oversight. If data on fund use, program achievements, and success indicators were provided transparently, the village government could be actively involved in the monitoring and evaluation process. This expectation also reinforces the principle of public accountability in CSR implementation, which requires companies to provide open and accountable information.

"Yes, I see that the facilities and infrastructure provided by the company as a result of the CSR program are indeed of high quality and quite beneficial to the community... With this CSR program, the development burden in the Sotek Village area can be somewhat alleviated." (Sholekhah, June 27, 2025)

The village head secretary expressed his appreciation for the CSR program's beneficial and high-quality results. This demonstrates that technically, the company has succeeded in distributing aid in an appropriate physical form. CSR programs are considered capable of covering funding shortfalls from the regional budget (APBD), especially in sectors not covered by local government funding. However, implementation success is not only measured by physical output, but also by the extent to which the program is implemented sustainably and in accordance with community needs.

"Looking at the implementation from year to year, I think it hasn't been entirely consistent or timely... As a result, several programs that should have supported meeting community needs have been delayed or even unable to be implemented as planned." (Sholekhah, June 27, 2025)

Timeliness is a significant challenge in implementing CSR programs. The Village Secretary pointed out that internal company conditions, such as decreased production, can hinder program implementation in the field. This demonstrates that CSR programs are often not based on long-term financing schemes. When funding is unstable, communities experience uncertainty about the programs they should expect. This underscores the need for companies to design sustainable CSR programs that are independent of momentary fluctuations.

"The village government proposes programs or activities that are community priorities... However, they have not yet been involved in detail in the comprehensive evaluation stage." (Sholekhah, June 27, 2025)

This statement shows that village government involvement is still dominant in the initial planning phase. In the evaluation process of program implementation, village governments have not been given maximum participation. This indicates a gap between planning and oversight. If village governments were given the space to evaluate, CSR programs would be more closely monitored and targeted. Comprehensive evaluation is also crucial for continuous improvement going forward.

Community Leaders and NGOs

This section presents the results of interviews with community leaders and NGO representatives who have critical views on the implementation of PT. Balikpapan Wana Lestari's (PT. BWL) CSR programs. The interviewees included Djumadi (Customary Leader), Hasan (community leader), Amirullah (Chairman of the LPM), and Siti Darmi (women's leader). Although the company has implemented various social and economic assistance programs, civil society believes that the effectiveness, accountability, and sustainability of the CSR programs still need improvement. These interviews also highlight the low involvement of NGOs in the planning and evaluation process. Their assessments are important because they represent the collective voice of the community and encourage accountability from the company.

"Looking at the programs already underway, most of the CSR assistance provided by the company is more in the form of direct assistance, such as small business capital or one-time social assistance... Ideally, CSR should empower communities so that they can become self-sufficient in the future without being continuously dependent on assistance." (Djumadi, June 28, 2025)

Djumadi emphasized that PT. BWL's CSR programs are designed to support the community and encourage greater accountability. BWL currently does not address long-term empowerment. Instant programs such as basic food assistance or capital assistance without assistance are deemed insufficient to foster community independence. He proposed training and business development based on local potential so that communities can develop sustainably. This hope highlights the importance of shifting the CSR paradigm from charitable to sustainable development.

"Honestly, currently I see companies lacking consistency in carrying out their social commitments... However, the community still hopes that companies will continue to

fulfill their commitments, because their presence in this area certainly carries a moral obligation." (Djumadi, June 28, 2025)

According to him, inconsistency in program implementation is a major challenge. Sometimes programs run intensively, but other times they stop completely. This situation creates uncertainty in the community, even though they are highly dependent on the company's social contributions. He emphasized that companies operating in indigenous communities have a greater moral responsibility. Social commitments should not be seasonal but must be implemented continuously.

"To my knowledge, NGOs in this area have not been specifically involved as partners in the implementation or evaluation of the company's CSR program... I hope that in the future the company can collaborate with civil society organizations." (Djumadi, June 28, 2025)

"The role of NGOs in supporting and overseeing CSR programs is crucial to ensure that the assistance provided is well-targeted and prioritizes the public good." (Amirullah, June 28, 2025)

This statement indicates that the role of NGOs in PT. BWL's CSR program is still very minimal. NGOs can function as neutral parties, helping to ensure that programs are well-targeted and transparent. The lack of NGO involvement results in a lack of social oversight of the program's effectiveness. This demonstrates the need for the company to expand its partnership network to ensure more objective and participatory CSR oversight.

"In my opinion, the company's CSR program should first be fully socialized to the community before distribution... However, if NGOs were formally involved, CSR could be more targeted, according to the real needs of the community." (Hasan, June 28, 2025)

Hasan emphasized the importance of program socialization before implementation so that residents understand their rights and roles. He noted that NGOs have not been given the opportunity to become official partners in program implementation and evaluation. Transparency of information and the involvement of civil society organizations will strengthen the accountability of CSR programs. Without this, there is a risk of inaccurate targeting and lack of oversight.

"I see that companies have begun to develop programs that directly address community needs... I hope that in the future, programs like this can be expanded." (Siti Darmi, June 28, 2025)

Siti Darmi expressed her appreciation for the company's efforts to directly address community needs. However, she urged that the program not stop there, but be expanded to target a wider range of beneficiaries. She also advised companies to regularly communicate with community leaders and neighborhood associations (RT) to increase program sensitivity to social and environmental issues. The involvement of female leaders like herself also demonstrates the importance of incorporating a gender perspective into CSR planning.

CSR Beneficiaries

This sub-chapter presents the results of interviews with community members directly benefiting from the Corporate Social Responsibility (CSR) program from PT. Balikpapan Wana Lestari (PT. BWL). The interviews were conducted with five informants: Aminah, La Haluna, Alham Alimuluk, Iriansyah, and Saiful Amri. Each of them represented diverse economic backgrounds and micro-enterprises. The focus of the interviews included the form

of assistance received, perceived benefits, alignment with expectations, access to information, and views on company transparency. Information from beneficiaries is crucial because it represents the direct impact of the CSR program on community life, including social, economic, and empowerment aspects. Their opinions also expressed hopes for future program improvements and development to make it more sustainable and responsive to local needs.

"Initially, I submitted a request for business capital assistance to the company through a letter of application... I think this assistance is very appropriate, because it was provided on time and in accordance with the application." (Aminah, June 29, 2025)

Aminah stated that the capital assistance from PT. The BWL program has been very beneficial in developing her amplang production business. The assistance received was timely and in accordance with the proposed business plan, allowing it to be used immediately to purchase raw materials and expand production. This reflects the effectiveness of the CSR program in supporting small businesses. However, this success also underscores the importance of targeted assistance and good administrative management between the company and potential recipients.

"The assistance I received was more related to the economic sector... I think the assistance was quite appropriate, as it was tailored to the type of small business we run." (La Haluna, June 30, 2025)

La Haluna feels that the CSR program she received has strengthened her family's economic resilience. While she considered the assistance appropriate, she also noted that information about the CSR program is still not fully accessible. This indicates that while the assistance is materially effective, the company's communication aspect of the program still needs to be improved to encourage more active community involvement. Furthermore, the program's sustainability is highly desirable so that the benefits are not just one-time, but long-term.

"I personally feel very helped by the assistance from this CSR program... Therefore, I can say that the assistance is very appropriate and has a truly positive impact." (Alham Alimuluk, June 29, 2025)

Alham Alimuluk believes that PT. BWL's CSR program not only provides business capital but also empowers local residents by providing employment. This program has a dual impact, strengthening businesses while simultaneously creating job and training opportunities for other residents. He commended the company for providing employment opportunities for local craftsmen on construction projects. This demonstrates that the company's CSR program is not just consumer assistance but also creates broader economic impacts in the community.

"The assistance I have received from the company's CSR program so far has been very beneficial, especially regarding road construction... I consider this form of assistance very appropriate because it directly addresses the community's vital needs." (Iriansyah, June 30, 2025)

Iriansyah is a beneficiary of CSR in the form of road infrastructure built by the company. The road is crucial for access to garden produce and community transportation. He believes the program is well-targeted and provides long-term benefits. However, he also noted that sometimes work is hampered when the company's heavy equipment is being used for production. This demonstrates the importance of separating resources between production and social interests for the program to run optimally.

"PT. Balikpapan Wana Lestari (PT. BWL) has provided assistance through its CSR program, which is realized in the form of village infrastructure development... In my

opinion, the form of assistance is very appropriate and well-targeted." (Saiful Amri, June 30, 2025)

Saiful Amri believes that the company's assistance is very beneficial for the wider community, including educational activities at his teaching location. He appreciates the infrastructure development that supports social and educational activities. However, he hopes the program can be expanded and continued in the future to achieve a broader impact. He also believes that access to information is quite open and the company's transparency in program implementation has been quite good so far. This demonstrates the alignment between the company's intentions and the needs of the community.

CSR Program Implementation Strategy of PT. Balikpapan Wana Lestari for the Sotek Village Community

PT. Balikpapan Wana Lestari's CSR program implementation strategy appears to be implemented through an approach focused on the needs of the local community. The company strives to align its programs with the results of development planning meetings in Sotek Village. This step ensures that any assistance provided truly aligns with community priorities. However, program implementation has not always run smoothly due to internal constraints such as limited funds and decreased company production. This indicates that the strategy developed does not fully guarantee the sustainability of routine implementation.

In terms of assistance, the company provides a significant amount of physical support, such as infrastructure, public facilities, and small business capital. This assistance is directly visible and felt by the community, making it perceived as beneficial and concrete. Road construction, the provision of places of worship, and the improvement of public facilities demonstrate the company's tangible contribution. However, several residents expressed that the program is still temporary and has not reached all groups in need. Therefore, the implementation strategy needs to be strengthened with long-term planning oriented towards sustainable development.

The company's response to community needs and complaints is also a crucial part of its CSR strategy. Program information is typically communicated through village officials, and community proposals are received for review. However, this process can be time-consuming and does not always result in assistance being disbursed. Some residents feel the company's response is slow, particularly in emergencies or urgent needs. This suggests that response mechanisms need to be improved to better respond to on-the-ground dynamics. The company strives to build good relationships with the community through transparency and the involvement of local leaders in program implementation. By making residents part of the program's implementation, the company not only distributes aid but also builds social trust. However, implementation reports provided to the community are not yet fully detailed, particularly regarding budgets and evaluation results. As a result, the community lacks a complete picture of the program's achievements. Therefore, greater transparency is needed to build relationships truly based on trust.

Another aspect of the company's strategy is understanding the socio-economic conditions of the local community. This is evident in the assistance provided, tailored to local businesses and the involvement of local labor in development activities. While not evenly distributed, these efforts demonstrate attention to the local characteristics of the Sotek community. Some residents feel cared for and empowered through the programs they receive. Going forward, this strategy needs to be improved by expanding coverage and focusing on groups that have previously been underserved.

PT. BWL's strategy is also evident in its selection process for program proposals from the community. The company does not immediately approve all requests but instead assesses the program's urgency and suitability to the company's internal capacity. This process indicates a screening system focused on implementation effectiveness, but on the other hand, it can create the perception that only certain groups receive assistance easily. Therefore, clear program selection criteria are needed so that the public understands the reasons behind a proposal's acceptance or rejection. This transparency will help build trust and reduce the potential for social jealousy within the community. Furthermore, the implementation of the CSR program demonstrates the active role of village heads and neighborhood association (RT) officials as liaisons between the company and residents. The involvement of this local government structure is a strength in strengthening the program's legitimacy. However, interviews revealed that not all RTs actively convey residents' aspirations proportionally. This can result in uneven information reaching the company. Therefore, a direct communication forum is needed between the company and the community, without always relying on structural intermediaries.

The strategy of involving the community as implementers of activities also demonstrates that PT. BWL not only provides assistance but also creates employment opportunities. In the infrastructure development process, residents are involved as casual laborers. This approach not only increases community income but also fosters a sense of ownership in the development outcomes. However, several informants noted that recruitment remains informal and unevenly distributed across all neighborhoods. To enhance social impact, the company needs to develop a more open and equitable recruitment system.

The company also demonstrates its concern for small businesses by providing business capital and equipment. This program is considered beneficial by MSMEs, but not all recipients receive technical assistance or entrepreneurship training. This tends to be short-term and less sustainable. Future strategies need to include business development programs to empower beneficiaries to manage and develop the assistance provided. This will ensure the program's economic impact is more pronounced in the long term.

Finally, PT. BWL's CSR strategy still faces challenges in terms of consistency and sustainability. Several informants revealed that program intensity often decreases when the company experiences production pressures or declining profits. The program's dependence on the company's financial condition makes CSR vulnerable to underperformance. Therefore, it is crucial for the company to develop an annual CSR plan integrated into the company's fixed budget. This way, program implementation will continue despite internal economic fluctuations.

The field findings in this study align with those of Andriana (2024), which showed that the success of CSR programs is significantly influenced by a thorough planning process, structured implementation, and ongoing evaluation. PT. BWL also appears to adapt its programs to local needs based on the results of village planning meetings, although in practice, it still faces financial and technical constraints that can disrupt program sustainability. Similarly, PT. In Andriana's research, Angkasa Pura I (Angkasa Pura I) demonstrated that the success of the CSR program in Sotek also requires company support in maintaining consistent implementation and providing space for community participation from the outset. Thus, the program becomes not only a symbol of concern but also an instrument of planned and impactful social development.

Furthermore, research by Indra et al. (2024) emphasizes the importance of transparency and effective communication in CSR implementation, which contributes to a positive corporate image. In the context of PT. BWL, interview results indicate that communication between the

company and the community remains indirect and dependent on specific figures. This has the potential to create an information gap and undermine public trust in the aid distribution process. Therefore, as suggested in Indra et al.'s research, PT. BWL needs to improve communication channels with the community so that information related to its CSR program can be openly accessed, and the company is increasingly recognized as a caring and responsible entity.

Another link can be seen in the research by Hidayati, Zamzam, & Afrianto (2024), which shows that effective CSR implementation can increase trust and strengthen brand image within the community. In the case of PT. BWL, although not consumer-oriented, still impacts local public perception of the company through its CSR implementation. When communities feel involved, heard, and prioritized at every stage of the program, the social ties between the company and the local community strengthen. This is crucial for building the company's reputation among indigenous and local communities, which is crucial for long-term operational sustainability. Support for community empowerment was also highlighted in research by Sakti & Wahyanti (2021), who stated that consistent CSR programs can create job opportunities and improve welfare. This finding aligns with PT. BWL's practice of empowering local residents in program implementation, particularly infrastructure development. However, as Sakti & Wahyanti emphasize, the success of empowerment programs is also determined by the existence of a structured training and mentoring system, which PT. BWL has not yet fully implemented. Therefore, the company's strategy should not only focus on short-term employment but also consider sustainable community capacity building.

Finally, research by Farranjla (2024) highlights the importance of community participation in all stages of a CSR program to ensure its impact is truly felt and distributed equitably. In the implementation in Sotek Village, there was still limited active community involvement in planning and decision-making. Several informants noted that community participation only emerged during implementation, not during planning. However, if the community were involved from the beginning, it would foster a sense of ownership and shared responsibility for the program's success. Therefore, as recommended in Farranjla's research, PT. BWL needs to improve the quality of its outreach and community involvement so that CSR becomes not just a top-down program, but a collective movement for local well-being. This aligns with Stakeholder Theory (Freeman, 1984), which emphasizes that a company's success is largely determined by the extent to which the interests of its stakeholders especially the community as its primary stakeholder—are considered and integrated into the company's strategy. By involving the community from the planning stage, the company not only fulfills its social responsibility but also builds long-term legitimacy and trust, essential for operational sustainability.

Views and Perceptions of the Sotek Village Community on PT. Balikpapan Wana Lestari's CSR Program

The community's view of PT. BWL's CSR program is generally quite positive, especially because the assistance provided provides tangible benefits in their daily lives. They appreciate the assistance provided in the form of business capital, road construction, and other social support. Programs that address basic needs are considered capable of easing the burden on residents, especially amidst uncertain economic conditions. However, the community also hopes that assistance will not be a one-time provision but will continue with a clear direction. In other words, the community wants the CSR program to be part of sustainable development.

Some residents feel that access to information about the CSR program is not fully equitable. Information is usually obtained through village officials or community leaders, making it difficult for residents without direct contact to stay informed about program developments.

This creates gaps in access and participation, ultimately leaving some community groups untouched by assistance. The community hopes the company will be more active in publicizing the program so that all residents can learn about and participate in the process. Two-way communication between the company and residents is crucial for a more equitable and inclusive CSR program. Residents also observed that program implementation has been inconsistent from year to year. There are times when the program runs intensively, while other times it is quiet. Dependence on the company's production capacity makes the program susceptible to internal disruptions. This creates uncertainty among the community, which has been hoping for continued assistance. Therefore, the community wants the company to have a more stable, long-term commitment that is not affected by mere business fluctuations.

Public perceptions of the company's transparency and accountability have also come under scrutiny. Despite efforts to engage residents and provide general program reports, some residents feel they are not fully informed about the program's funding use and target achievements. This transparency is crucial to ensure that aid is properly targeted and does not incite social jealousy. With clearer and more open reporting, the public will have greater confidence in the company's good intentions. Furthermore, transparency can encourage them to participate in maintaining the program's sustainability.

Residents believe the company has demonstrated its concern for them through assistance tailored to local conditions. Programs such as business assistance, local workforce involvement, and road access improvements are highly appreciated. However, some residents still feel the company needs to be more sensitive to vulnerable groups and develop programs that educate, not just provide. They hope the company will not only be a provider of aid, but also a partner in building self-reliance. In this way, the CSR program will become an empowerment instrument that truly addresses the needs of the community as a whole.

Several residents also expressed critical views regarding the direction and focus of the company's CSR program. They believe that most programs remain reactive and lack comprehensive planning. Assistance tends to be provided based on annual proposals without a clear long-term vision from the company. Residents hope that CSR programs will have ongoing priority themes, such as MSME development, education, or local food security. With a consistent strategic direction, the community can prepare and actively participate in planned programs.

Some residents also feel that communication between the company and residents is still too dependent on third parties, such as the village head or certain figures. This creates the impression that only a handful of people have access to information or influence over CSR programs. This situation creates a gap and can trigger feelings of injustice among residents. To address this, the community recommends that the company hold regular open dialogue forums. Through these forums, residents can express their concerns directly without having to go through intermediaries. Residents also provided input that CSR programs should not focus solely on material assistance but also on building human resource capacity. Several informants suggested that the company organize skills training, entrepreneurship courses, and youth development programs. This is considered important because material assistance often runs out, while skills continue to develop. This view indicates that the community is very open to an educational and empowering CSR approach. Therefore, the company needs to strike a balance between direct assistance programs and capacity building programs.

From the residents' perspective, CSR programs should ideally not be passive, where the community is merely a beneficiary. They hope to be more actively involved, from the planning stage to the evaluation stage. With direct involvement, residents feel ownership of the program

and are more responsible for maintaining its results. Unfortunately, currently, community involvement occurs more during the implementation stage, rather than from the beginning. Therefore, the company needs to establish stronger participatory mechanisms to foster a sense of community ownership in each CSR program.

The general public perception of PT. BWL's CSR program remains quite positive, although with hopes for improvements in various aspects. Existing programs have provided tangible benefits, but the community desires a more transparent, equitable, and sustainable system. Residents also expect companies to make CSR a consistent part of their social responsibility, not just an additional activity when times are good. By listening to residents' aspirations and opening up opportunities for participation as widely as possible, companies can strengthen their legitimacy and good relations with the community. These improvements will make CSR programs not only administratively successful but also socially meaningful.

The generally positive views of the Sotek Village community regarding PT. BWL's CSR program reinforce the findings of Andriana (2024), who stated that the success of CSR program implementation is largely determined by the alignment between community expectations and program implementation on the ground. In the Sotek context, residents expressed their appreciation for the various forms of assistance they received, particularly in the areas of infrastructure and business capital. However, they also highlighted the need for continuity and expanded coverage to ensure more equitable distribution of benefits. This reflects that community expectations extend beyond material assistance to consistent and reliable implementation patterns. Therefore, the program's success will be further strengthened if the company can adapt its program flexibly based on the dynamic needs of the community.

Furthermore, as found in the research by Indra et al. (2024), public perception of PT. BWL's CSR program is also influenced by communication and transparency. Residents reported that information related to the CSR program is not fully transparent, so not everyone knows who is eligible to receive assistance or the application process. This situation is similar to what occurred at The Body Shop Indonesia, where effective communication about the CSR program increased positive perceptions of the company. PT. BWL can learn from this by developing a simple and easily accessible public information system to increase participation and foster a more open and trusting public perception.

This link is also evident in research by Hidayati, Zamzam, & Afrianto (2024), which shows that CSR programs can strengthen a company's reputation when their implementation is consistent and has a tangible social impact. In the case of PT. BWL, the community positively assessed the company's contribution to local development, despite criticism of unequal distribution and a lack of early involvement. Public trust in a company increases when they feel part of the process, not simply beneficiaries. Therefore, the success of CSR in building a positive image in the community depends heavily on the company's efforts to establish fair and open reciprocal relationships. The findings of Sakti & Wahyanti (2021), which emphasize the importance of CSR contributions to community welfare and empowerment, are also reflected in the opinions of Sotek residents. Several residents acknowledged that the CSR program has helped create jobs and increase family income, albeit temporarily. To achieve a deeper impact, the community wants the program to include business training and long-term skills development. This aligns with the view that empowerment cannot rely solely on short-term assistance but requires strategies that build individual and community capacity comprehensively.

Determination of PT. Balikpapan Wana Lestari's CSR Program

Research results indicate that the determination of PT. Balikpapan Wana Lestari's CSR program is carried out through two main mechanisms. First, the CSR program is aligned with the results of the Development Deliberation (Musrenbang) in Sotek Village. This step aims to ensure that the company's development activities do not overlap with programs planned or funded by the Village Government or the North Penajam Paser Regency Government. Thus, the company strives to ensure synergy and coordination in program implementation, thereby optimizing the effectiveness of resource use. This approach aligns with the concept of strategic management, particularly at the strategy formulation stage, where organizations must consider external factors, including local policies and needs, before determining program priorities (David, 2020).

Second, the company reviews proposals received from the community or local institutions and then selects the programs deemed most appropriate and prioritized for implementation. This selection process reflects the application of stakeholder theory principles (Freeman, 1984), where the aspirations of the community, as the primary stakeholder, are seriously considered in company decision-making. By conducting studies, companies can assess the relevance, benefits, and feasibility of programs, ensuring more targeted CSR implementation and a direct impact on the community. This process also supports social legitimacy, as communities feel their needs are being addressed through transparent, formal mechanisms.

Overall, this CSR program design pattern demonstrates an integration between community needs, local government policies, and company strategy. This aligns with Wheelen and Hunger's (2018) view that a sound strategy connects the company's internal interests with external environmental conditions, including the needs of local stakeholders. Therefore, PT Balikpapan Wana Lestari's CSR program design is not solely oriented toward regulatory compliance but also toward creating shared value that strengthens harmonious relationships between the company, the government, and the community. These findings align with Andriana's (2024) research, which asserts that the success of CSR programs is strongly influenced by thorough planning and alignment with regional development agendas. Research by Hidayati, Zamzam, & Afrianto (2024) also supports these findings, stating that integrating community interests, government regulations, and corporate strategy can increase social legitimacy while strengthening a company's reputation. Therefore, the implementation of PT. BWL's CSR program reflects the principles of Stakeholder Theory (Freeman, 1984), where companies not only consider internal interests but also provide significant space for the community as primary stakeholders in determining the direction of beneficial and sustainable programs.

CSR Program Implementation Mechanism of PT. Balikpapan Wana Lestari

Research results indicate that the CSR program implementation mechanism of PT. Balikpapan Wana Lestari is based on community proposals submitted through proposals, which are generally related to the results of the Village Development Deliberation (Musrenbang). This demonstrates the continuity between local government development planning and the company's CSR initiatives. From a strategic management perspective, this mechanism reflects the link between external analysis and strategy formulation, as the company adopts community aspirations that have been formalized in the development planning forum. Thus, the CSR program is not implemented in isolation but is aligned with the regional development agenda.

Furthermore, in implementing the CSR program, the company involves the community as field workers. Community involvement in this implementation not only provides direct economic

benefits through job creation but also enhances a sense of belonging to development outcomes. This aligns with stakeholder theory (Freeman, 1984), which states that active community participation as a key stakeholder is key to the success of a CSR program. This participation creates a closer reciprocal relationship between the company and the community, while strengthening the company's social legitimacy.

Furthermore, monitoring of CSR program implementation is carried out jointly by the company, the village government, and the community. This collaborative monitoring pattern reflects the principles of accountability and transparency in CSR implementation. With multi-stakeholder involvement, the potential for deviations can be minimized and program effectiveness can be more assured. According to Wheelen and Hunger (2018), the monitoring mechanism is part of the strategy evaluation stage, which is crucial for ensuring alignment between implementation and established objectives. Therefore, PT. Balikpapan Wana Lestari's CSR implementation mechanism can be understood as an integrated strategic process, starting from participatory planning, community involvement in implementation, and collaborative monitoring, thus providing more sustainable benefits for the Sotek Village community.

PT. Balikpapan Wana Lestari's CSR implementation mechanism, which involves community proposals, citizen participation as implementers, and joint oversight from the company, the village government, and the community, reflects the application of the principles of Stakeholder Theory (Freeman, 1984). From this theoretical perspective, communities are viewed not only as beneficiaries but also as active participants in every stage of the program. Direct community involvement in program implementation and oversight makes the program more transparent, inclusive, and fosters a sense of ownership. Thus, this mechanism not only strengthens the company's social legitimacy but also fosters harmonious and sustainable relationships between the company and the local community.

Benefits of CSR Programs Felt by the Community

Research results show that PT. Balikpapan Wana Lestari's CSR program provides various tangible benefits to the community, particularly small and medium enterprises (MSMEs). CSR assistance in the form of business capital has proven to be significantly helpful in developing their businesses, both in terms of increasing production capacity and expanding marketing networks. This aligns with Freeman's (1984) stakeholder theory, which states that meeting the needs of key stakeholders, including MSMEs, can create mutually beneficial relationships while strengthening the sustainability of community businesses. With this support, communities have greater opportunities to improve their standard of living and economic well-being.

In addition to supporting MSMEs, the benefits of CSR are also felt in strengthening family economic resilience. Programs aimed at community economic empowerment not only increase business capital but also encourage community involvement in productive activities. This reflects the concept of community empowerment, where CSR is oriented beyond financial assistance to building individual capacity for greater independence. According to Marno & Idris (2017), empowerment-based CSR strategies have long-term impacts because they can reduce community dependence on external assistance and increase local competitiveness.

Another significant benefit is infrastructure development, particularly roads that support community access to agricultural products and daily transportation. This infrastructure is crucial for facilitating economic activity, expanding the distribution of agricultural products, and improving community mobility. Thus, CSR in the infrastructure sector directly contributes to increased productivity and the community's quality of life.

Furthermore, CSR also provides tangible benefits in the education sector. Assistance in the form of school infrastructure development and support for teacher honorariums at private educational institutions such as kindergartens, early childhood education centers (PAUD), daycare centers (TPA), and Islamic boarding schools demonstrates the company's commitment to improving the quality of human resources. Education, as one of the pillars of sustainable development, plays a crucial role in producing competent and competitive future generations. This aligns with the triple bottom line concept, which emphasizes that corporate responsibility extends beyond profit to people, including through support for the education sector. Overall, the benefits of the CSR program perceived by the community demonstrate that the company has not only fulfilled its regulatory obligations but has also succeeded in building trust, strengthening social relationships, and creating added value for the community. With an approach that addresses economic, social, infrastructure, and educational aspects, this CSR program has made a significant contribution to sustainable development in Sotek Village.

Overall, the benefits of the CSR program perceived by the community demonstrate that the company has not only fulfilled its regulatory obligations but has also succeeded in building trust, strengthening social relationships, and creating added value for the community. This reflects the application of Stakeholder Theory (Freeman, 1984), which states that a company is considered successful when it is able to balance the interests of its stakeholders, particularly the community as its primary stakeholder. By addressing economic, social, infrastructure, and educational aspects, PT. BWL's CSR program has significantly contributed to improving local welfare. These findings align with research by Sakti & Wahyanti (2021), which emphasizes the importance of CSR in creating business opportunities and improving community welfare, and research by Hidayati, Zamzam, & Afrianto (2024), which shows that effective CSR can strengthen a company's social legitimacy and reputation. Thus, the benefits of the CSR program in Sotek Village are not only short-term, but also strengthen the foundation of long-term relationships between the company and the community.

Conclusion

PT. Balikpapan Wana Lestari's CSR program implementation strategy for the Sotek Village community involves adapting the program to the results of the village planning meeting and involving local government officials and community leaders in the distribution and implementation of aid. The assistance provided is generally tangible and directly felt, such as infrastructure development, social assistance, and support for community economic activities. The views and perceptions of the Sotek Village community regarding the CSR program implemented by PT. Balikpapan Wana Lestari are generally quite positive, primarily because the assistance provided is directly felt and able to support the community's daily needs. The community's hope for the future is that the CSR program will not be merely short-term assistance but rather a long-term empowerment instrument that actively involves them in the planning, implementation, and evaluation processes.

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