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## Public company CSR management based on local wisdom towards sustainable development

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### ABSTRACT

One form of the company's contribution to the maintenance and preservation of the surrounding community's finances is through the implementation of CSR based on local wisdom. Through this management, the company will be able to establish positive relationships with the community. This study uses a qualitative methodology, namely the methodology part of library research, and uses secondary data obtained through document analysis studies. The results of the study reveal that the management of CSR based on local wisdom by public companies leads to sustainable development and involves the implementation of the BRI Peduli Community Development Program. The program is to contribute to the improvement of environmental conditions, social conditions, and the economy. BRI Peduli's CSR program is implemented in three stages, namely socialization, implementation, and internalization. One of them is through the program carried out by PT BRI, the number of which continues to increase every year. The implementation and distribution of various programs and assistance from BRI demonstrates its commitment to sustainable development and the application of sustainable finance principles as a means of implementing Financial Services Authority Regulation 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.



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## Introduction

Public Companies, as legal subjects, must have an environmental and social responsibility to create a harmonious, balanced, and appropriate corporate relationship with the surrounding community's values, environment, and culture. Based on article 109 point 1 of Law Number 11 of 2020 concerning Job Creation ("Job Creation Law"), which amends Article 1 number 3 of Law Number 40 of 2007 concerning Limited Liability Companies ("PT Law"), Corporate Social Responsibility (CSR) is a company committed to improving the quality of life and the environment that is beneficial, both for the company, a community and society. CSR itself is regulated in the Limited Liability Company Law as amended, deleted, and contained a new arrangement with the Job Creation Law and is regulated more specifically in Government Regulation Number 47 of 2012 concerning Social and Environmental Responsibility of Limited Liability Companies ("PP 47/2012") and Minister of Social Affairs Regulation Number 9 of 2020 concerning Social and Environmental Responsibility of Business Entities.

The government's efforts to improve CSR in Indonesia can be seen in enacting legislation No. 47 of 2012 concerning the Social and Environmental Responsibility of Limited Liability Companies. CSR has an interpretation that is tailored to stakeholders' interests because the realm of CSR contains very broad and complex dimensions. To establish ease of understanding and simplification, several experts have determined the basic principles contained in CSR, namely people, profit and planet, which are directed to maintain harmony to gain profit/profits, maintaining relationships between humans/people, and maintaining relationships with nature/planet (Mahyuni & Dewi, 2020). With the implementation of CSR, the company will be judged to have complied with the regulations that have been set so that the company obtains a good image, especially for the community and investors, so that the company can avoid social conflicts and can maintain its existence in the long term because many investors will be interested in investing (Suwandi et al., 2021).

Because basically, the ultimate goal of a public company is to improve the company's performance by increasing the sale of shares to investors in the capital market through the implementation of CSR, which can increase the company's value (Suwandi, 2021). A competitive advantage can increase sustainable success (Dhameria et al., 2021). A positive image shown by a company will be useful information and special consideration for investors in making their investment (Yusuf et al., 2021). In addition, it will also have a positive impact on local wisdom. A company will help the community preserve local wisdom. By maintaining local wisdom, a community group will have resilience in the area and can carry out activities and face various life problems (Satria, 2020). Ethical theory is part of the CSR concept that uses sustainable development. This is because sustainable development has a purposeful direction to answer what is needed in the present without threatening the ability to protect the next generation from meeting their needs (Kurnia et al., 2020).

The main problem in implementing CSR for companies is the unavailability of a comprehensive CSR implementation model. Many companies provide social funds for sustainable development, but there is no user guide or manual for implementing CSR programs' sustainability. The debate regarding the implementation of Corporate Social Responsibility (CSR), namely regarding the preparation and implementation of CSR, does not only rely on the company's compliance with regulations but needs to include the values of local wisdom in it. Most CSR studies tend to emphasize a managerial approach that focuses on strengthening companies in order to strengthen relationships with shareholders, society, governments, consumers, and so on (Wirazilmustaan & Robuwan, 2019).

This study examines the implementation of CSR management in public companies based on local wisdom in sustainable development, considering that local cultural values and the contribution of local wisdom in the environmental field play an important role in the implementation of CSR. Local wisdom is part of the culture in the community that is passed down from generation to generation in each subsequent generation. Local wisdom is a manifestation that comes from cultural teachings that are preserved by a certain community group that can be used as a filter in absorbing and processing foreign cultures according to their character and abilities (Darmastuti et al., 2019). Local wisdom comes from the term local culture, which means the sound of a way of life that develops and is passed down from generation to generation from a group of people (Hidayat & Andarini, 2020). The development of technology that is growing rapidly has made the company's operational activities and social responsibility (CSR) wider. In the current era, companies are not only profit-oriented but also must have a concern for the community environment, especially local wisdom (Irfan Herdiansyah, 2021).

In the framework of achieving sustainable development, the Corporate Social Responsibility (CSR) program is critical. First, the CSR program demonstrates the corporation or company's desire to participate in community thinking and development, both in terms of social empowerment programs and in terms of allocating a portion of the company's profit to empowering initiatives. Second, the CSR program demonstrates the company's commitment to environmental preservation while utilizing and exploring natural resources. The company's commitment to sustainable development is embodied in its CSR program. Companies that are focused on generating economic gains have a moral obligation to distribute those benefits to help create local communities, because the community does not only want but also expects these benefits over time (Mustofa, 2012).

The advantage for companies that implement Corporate Social Responsibility (CSR) programs can be seen from the stakeholder aspect of CSR itself, the first for companies is that they can improve their good image in the eyes of the community so that they will experience business sustainability and can extend the existence of their business activities or economic activities. Other than that, the company's access to capital is easier, and the company will be able to create and maintain the existence of good quality human resources. The company can increase the ease of making an important decision when faced with an emergency and critical matters.

Finally, the company can properly manage the risk management contained within the company's internal (Sri Ardani & Mahyuni, 2020).

A public company is a company with share ownership of at least 300 (three hundred) shareholders and ownership of paid-up capital of at least Rp.3,000,000,000.00 (three billion) or several shareholders and paid-up capital by the provisions of government regulations (Johan, 2021). Bank Rakyat Indonesia is the largest state-owned bank in Indonesia, founded on December 16, 1895, in Purwokerto, Central Java, by Raden Bei Aria Wirjaatmadja (Syarif, 2020). Based on the report on BRI's share ownership structure for the position at the end of April 2020 on PBI No.5/25/PBI/2003, the total number of BRI shareholders is 242,337 with details of the Government of Indonesia as many as 1 (one), National Investors as many as 240,063 and Foreign Investors as many as 2,273 while based on the records of the Bank's Info Research Bureau, BBRI was first listed as an issuer on the IDX on November 10, 2003, with an initial public offering (IPO) selling for Rp. 875 per share. Now, PT Bank BRI's shares are recorded as the highest in history (all-time high) with a price of IDR 4,890 per share, BBRI has also established itself as a state-owned company with the largest market capitalization in the capital market with BRI's market capitalization reaching IDR 603.16 trillion. With this background, PT Bank BRI is one of the public companies in Indonesia.

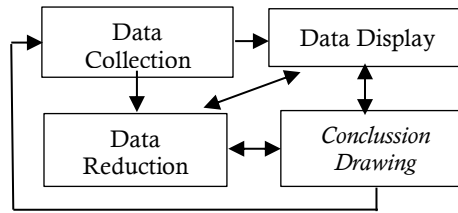
During the last few decades, many social and environmental problems have emerged along with the increasingly rapid economic growth due to the era of globalization. This is what causes many parties to pay attention to how the company should play a role in solving these problems. There is increasing pressure on companies to play a role and be a key player in solving social problems (Bergamaschi & Randerson, 2016). In response to this pressure, many companies have started to carry out activities in the field of corporate social responsibility (CSR). Companies that care about the social environment as well as care for their stakeholders tend to disclose transparent financial information and provide reliable information about their financial situation (Salewski & Zülch, 2014).

## Method

This research method uses qualitative research methods. Qualitative research is a method of understanding phenomenal problems by conducting a more in-depth study through detailed recording procedures on aspects of the observed phenomena systematically and analytically (Rusli, 2021). Qualitative research aims to understand the truth of the context by focusing on a deeper description of the natural setting or portrait of the condition of a natural context and what happened based on the facts on the ground (Fadli, 2021).

The data analysis technique used in this type of literature research is the content analysis method (Maman et al., 2021). In obtaining research data, researchers collect, organize and analyze sources from documents or articles and previous research, then conclude and present the data using the data display method (Mahanum, 2021). The research design applied in this study is grounded theory. Grounded theory is an inductive methodology that provides systematic guidelines for collecting, synthesizing, analyzing, and conceptualizing qualitative data for theory construction purposes (Canlas & Karpudewan, 2020). Glaser and Strauss first introduced the grounded theory in *The Discovery of Grounded Theory* in 1967. Glaser and Strauss define grounded theory as the discovery of theory from several data obtained and analyzed systematically (Canlas & Karpudewan, 2020).

Grounded theory research design is a set of procedures used in compiling a theory with an explanation of the process regarding a substance topic (Bakker, 2019). Grounded theory moves from data to concept, releasing theory, and researchers go straight to the field to collect data. The data obtained through grounded theory is analyzed to become a fact that has the right interpretation and ends up becoming a concept (Kosasih, 2018). Grounded theory is used to build a conceptual model (Sun et al., 2019). Grounded theory is almost the same as other theories used in qualitative research. The difference lies in developing theory so that researchers can achieve any academic goal when using grounded theory procedures (Adibah, 2018). The basis for the grounded theory method in the social sciences and methodology (Raco, 2018). Researchers describe concepts, processes, actions, or interactions in Grounded theory research design at a broad conceptual level. So that in data analysis, the suitable grounded theory research design is the Miles and Huberman model. In the data analysis of the Miles and Huberman model, there are three steps, namely data reduction, data display and conclusion drawing or verification (Gusnardi & Muda, 2019). Data reduction is collecting data with various qualitative research techniques such as observation, interviews and document analysis (Baltacı, 2017). The following is a picture of the Miles and Huberman model data analysis process:



**Figure 1.** Miles and Huberman Model Data Analysis

Figure 1 shows an interactive nature of data collection with data analysis. Data collection is an integral part of the data analysis process. Data reduction is an effort to conclude data and then sort the data into categories and units of certain concepts and themes (Rijali, 2019). Concepts can be built and connected (Rofiah, 2022). After the data is classified, the data is understood using a descriptive approach, and the results are described based on the indicators in the study (Abd Misno, 2021). The last stage in qualitative data analysis is the conclusion drawing (Suyitno, 2020). These conclusions were verified during the research by (1) extending the analysis during writing, (2) reviewing field notes, (3) reviewing and equating perceptions among researchers to develop an intersubjective agreement, (4) broad efforts to place a copy of a finding in another data set (Rijali, 2019). Verification is carried out based on data reduction, and data presentation is the answer to the problems raised in the study (Hermawan, 2018).

## Results and Discussions

BRI is a public company that participates in implementing CSR (Corporate Social Responsibility) programs by implementing the Community Development Program known as BRI Care. The concept of BRI Care is to help improve environmental conditions (Pro Planet), Society (Pro People) and the economy (Pro Profit). Pro People is BRI's concern for improving people's welfare, while Pro Planet is BRI's concern for the environment. Meanwhile, Pro Profit is a financial and non-financial benefit expected to be obtained by the beneficiary, which will later sustainably impact the company's business.

The theme appointed as the tagline of the CSR programs implemented by BRI was "Proud of being Indonesian". One of BRI's local wisdom-based CSR programs is Environmental Conservation Assistance. BRI Care is a pioneer and the best bank in implementing CSR and Community Development Programs for 3 consecutive years, 2018, 2019 and 2020, as the Best Bank for CSR in Indonesia in the Asiamoney Best Bank Award event. The Covid-19 pandemic, which has created uncertain conditions for the lives of most Indonesians, PT Bank Rakyat Indonesia Tbk (BBRI) or Bank BRI always strives to carry out programs to provide corporate social responsibility (CSR) programs. PT Bank Rakyat Indonesia strives to create economic and social value simultaneously in carrying out its business and operational activities. In 2021, BRI disbursed the BRI Cares program amounting to Rp 264 billion. In 2022, the allocation of funds for the BRI Cares program is projected to be higher than in 2021, especially in environmental development.

The assistance sector by BRI CSR program cares, among others, is nature conservation assistance and community social assistance in poverty alleviation, assistance to victims of natural and non-natural disasters, including those affected by the Covid-19 outbreak. Educational assistance in training, infrastructure and facilities, and health improvement assistance. In all of PT Bank Rakyat Indonesia's commitments regarding CSR and Community Development, BRI always maximizes efforts by continuously improving the quality of CSR and Community Development programs by building a management system, including planning, implementation, monitoring and evaluation measuring program impact and compliance with applicable regulations.

In carrying out the activities of the Corporate Social Responsibility (CSR) and Social and Environmental Responsibility (TJSL) programs, PT Bank Rakyat Indonesia (Persero) Tbk or Bank BRI won two prestigious awards in the TOP CSR Awards 2021. The two awards are the TOP CSR Award. 2021 Star 5 and TOP Leader on CSR Commitment 2021 given to Sunarso as President Director of BRI. The 5-Star Award is the highest in the TOP CSR Award 2021. Previously, PT Bank Rakyat Indonesia (Persero) Tbk was named Indonesia's Best Bank for SMEs 2020 and Indonesia's Best Bank for CSR 2020 at the Asiamoney Best Bank Award 2020. These awards are given to Bank BRI because Bank BRI is considered a commitment to continue carrying out sustainable CSR programs. As reported in Asiamoney, the in-depth and diverse efforts to implement CSR or Bank BRI's social responsibility are considered the best CSR programs.

This is in line with (Suhadi et al., 2014) research, namely that in his research the realization of the implementation of CSR in coal mining companies in Lahat Regency is carried out according to the laws and

regulations. The implementation of CSR covers the fields of partnership, community development, and regional development. As for the role of local governments and local community leaders in realizing the CSR program of coal mining companies in the form of community empowerment based on local wisdom, The CSR guidelines are adjusted to the needs and interests of the community around the company, which are included in the RKAB. Local governments and community leaders participate in monitoring, supervising, and evaluating the implementation of the company's CSR.

#### **BRI Cares CSR Program Planning Stage**

The company, as an economic organization, has always been and is in the midst of society. The company cannot be outside the community because it lives, grows, develops and is developed by the community. Therefore, the actions of the company must be in accordance with society's goals of social cohesion, individual well-being, and equal opportunities for all. Therefore, the role of the regional government in realizing the CSR program is carried out in a stimulant manner by prioritizing community development.

The planning stage of BRI Care's CSR program begins with Awareness Building, namely, forming an awareness of the importance of corporate social responsibility or CSR and management commitment. PT Bank BRI has more than 9,600 work units, 467 branch offices, 611 sub-branches, 952 cash offices, and 5,382 unit offices. This number does not include 2,049 BRI cores, 422,160 BRILink agents, EDC machines, ATMs, E-channel networks and CRM machines where each unit has its initiative in planning CSR programs that are submitted to the head office to be made.

In addition, Bank BRI also conducts a CSR Assessment, which is an effort to identify aspects that deserve priority attention and map out the company's condition to take appropriate steps to build a conducive corporate structure for effective CSR implementation. At this stage, Bank BRI decided to implement the program to be carried out. Then Bank BRI built a CSR Manual Building where Bank BRI sought references and asked for assistance from each branch to provide guidelines for implementing CSR programs.

#### **BRI Cares CSR Program Implementation**

Implementing the BRI Cares CSR program consists of socialization, implementation and internalization. The socialization step was carried out to obtain full support from all company components by introducing various aspects related to the implementation of CSR, especially regarding the guidelines for implementing CSR, because the implementation of activities carried out basically must be by and in line with existing CSR guidelines. The implementation of BRI Care's CSR cannot be separated from the triple bottom line concept, which was later simplified into a system known as the sustainability business system, which is an understanding that a sustainable impact on the environment will also provide a sustainable impact on the company. The 3P concept in the BRI Care CSR program is divided into a more comprehensive division into 7 (seven) sectors, which focus on BRI Care's CSR implementation. Meanwhile, internalization includes the company's efforts to introduce CSR in the scope of the company's business processes, such as through a performance management system.

#### **CSR management based on local wisdom toward sustainable development**

If local wisdom is related with the implementation of CSR, it is that the corporation continues to carry out its corporate activities while also permitting and promoting the local community's culture, customs, and habits. It is an effort to create significant social value for the community and companies in order to achieve CSR implementation as a type of local community. Mutual understanding can be developed as a result of these exchanges, which will benefit both parties. The Community Development pattern is used for the majority of the company's CSR.

Community development is a process in which residents of a certain area establish initiatives to take out actions (with or without intervention) to improve their economic, social, cultural, and environmental conditions to meet the requirements of the community. Sustainable development is one thing that must be implemented for all companies, especially public companies. This is due to maintaining the continuity of economic activities carried out by business actors and businesses in a company with environmental conditions and community welfare. To realize the values of sustainable development, several ways can be chosen and applied, one of which is to create and run corporate social responsibility (CSR) programs based on local wisdom. One of the methods implemented by PT Bank Rakyat Indonesia (BRI) is through the BRI Care program by constantly allocating its funds every year with an increasing amount. BRI strengthens the foundation of the company's performance by applying the principles of sustainable finance and implementing them gradually to positively impact the acceleration of the implementation of sustainable development in Indonesia. PT Bank Rakyat Indonesia (BRI) is one of the "First Movers on Sustainable Finance", which has succeeded in gradually implementing a sustainability strategy that has positive benefits for the people of Indonesia.

BRI aims to create value for shareholders through excellent and sustainable financial performance, providing services to customers exceeding society's expectations in general and providing workplace services that can support career advancement by the potential and fields of employees. In addition, for the general public, PT Bank Rakyat Indonesia can create value and present value to the broader community through the 3P program (Pro Planet, Pro Profit and Pro People).

In the early days of the Covid-19 pandemic, throughout 2020, funds for the BRI Care CSR program that were successfully distributed reached Rp 264 billion. Compared to the previous year's program value, which was Rp. 226 billion, the amount in the early era of the Covid-19 pandemic has increased. One of the allocations of funds is intended for CSR programs based on local wisdom toward sustainable development, such as environmental protection. To protect the environment, which is a manifestation of local wisdom in Indonesia, BRI is actively implementing a mangrove seedling planting program, cleaning suntans and other programs in stages with a total cost of Rp 4.43 billion. In providing assistance and corporate social responsibility to the community, PT Bank Rakyat Indonesia (BRI) has assisted the construction/renovation of houses of worship at the cost of up to Rp 34.95 billion.

BRI also contributed to efforts to assist in infrastructure development and general advice through the Indonesia Build program with a total cost of Rp. 32.16 billion and the distribution of social assistance programs to the community to alleviate poverty through the Indonesia Prosperous program worth Rp. 24.37 billion. In addition, throughout 2020, there were funds of Rp. 69.71 billion was allocated by BRI for communities affected by natural and non-natural disasters through the Indonesia Peduli program. In addition, BRI also assisted the Smart Indonesia program worth Rp 52.61 billion throughout 2020, which was used to improve the quality of educational facilities and infrastructure and scholarships for students with a total of more than 5 thousand students in Indonesia. To deal with the pandemic outbreak, BRI disbursed funds worth Rp 45.91 billion to improve the quality of public health by distributing aid through the Healthy Indonesia Program.

The implementation of various programs and assistance that is implemented and distributed by BRI is proof that BRI has participated in creating sustainable development and implementing sustainable finance principles as a form of implementing the Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions (LJK), Issuers and Public Companies.

## Conclusions

Based on the data collected from the research, it is concluded that Community development is a process by which people living in certain locations develop initiatives to carry out actions (with or without intervention) to change their economic, social, cultural, and environmental situation in accordance with the needs and problems of the community. CSR management based on local wisdom towards sustainable development is implemented by one of the public companies, namely PT Bank Rakyat Indonesia (BBRI), including the implementation of the Community Development Program, known as BRI Care. The concept of BRI Care is to help improve environmental conditions (Pro Planet), Society (Pro People) and the economy (Pro Profit). Pro People is BRI's concern for improving people's welfare, while Pro Planet is BRI's concern for the environment. Meanwhile, Pro Profit is a financial and non-financial benefit expected to be obtained by the beneficiary, which will later sustainably impact the company's business. One of BRI's local wisdom-based CSR programs is Environmental Conservation Assistance. PT Bank Rakyat Indonesia strives to create economic and social value simultaneously in carrying out its business activities and operations. PT Bank Rakyat Indonesia's commitment to CSR and Community Development continues to maximize efforts by continuously improving the quality of CSR and Community Development programs by building a management system, both planning, implementation, monitoring and evaluation, including measuring program impact and compliance with applicable regulations. BRI Care's central values are transparent, accountable, responsible and inclusive. The planning stage of BRI Care's CSR program begins with Awareness Building, namely, forming an awareness of the importance of corporate social responsibility or CSR and management commitment. In addition, Bank BRI also conducts a CSR Assessment, which is an effort to identify aspects that deserve priority attention and map out the company's condition to take appropriate steps to build a conducive corporate structure for effective CSR implementation. At this stage, Bank BRI decided to implement the program to be carried out. Then Bank BRI built a CSR Manual Building where Bank BRI sought references and asked for assistance from each branch to provide guidelines for implementing CSR programs. Implementing the BRI Cares CSR program consists of socialization, implementation and internalization. The implementation of BRI Care's CSR can not be separated from the triple bottom line concept, which was later simplified into a system known as the sustainability business system, namely an understanding of the existence of a sustainable impact on the

environment which will also provide a sustainable impact to the company. The 3P concept in the BRI Care CSR program is divided into a more comprehensive division into 7 (seven) sectors, which focus on BRI Care's CSR implementation. Meanwhile, internalization includes the company's efforts to introduce CSR in the scope of the company's business processes, such as through a performance management system. Efforts to realize the values of sustainable development implemented by PT Bank Rakyat Indonesia (BRI) are through the BRI Care program by constantly allocating funds in an increasing amount every year. BRI strengthens the foundation of the company's performance by applying the principles of sustainable finance and implementing them gradually to positively impact the acceleration of the implementation of sustainable development in Indonesia. PT Bank Rakyat Indonesia (BRI) is one of the "First Movers on Sustainable Finance", which has succeeded in gradually implementing a sustainability strategy that has positive benefits for the people of Indonesia. BRI aims to create value for shareholders through excellent and sustainable financial performance, providing services to customers exceeding society's expectations in general and providing workplace services that can support career advancement by the potential and fields of employees. The implementation of various programs and assistance that is implemented and distributed by BRI is proof that BRI has participated in creating sustainable development and implementing sustainable finance principles as a form of implementing the Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions (LJK), Issuers and Public Companies.

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