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Controlling social problems and environmental changes through sustainability: Evidence from Indonesian beverage companies

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ABSTRACT

The purpose of this study was to better understand how businesses anticipate reducing societal resentment and environmental change as a result of exploitative activities that damage the environment. The present study used a qualitative descriptive methodology to investigate the operational sustainability practices within beverage companies. The researchers employed Nvivo qualitative data analysis software, specifically version R 1.6.1, to effectively organize the interview data. This study demonstrates that CSR program execution does not solely rely on donations, which really makes the community dependent on the assistance given. The business has taken steps to carry out CSR in a sustainable way in order to promote community welfare and environmental sustainability in the future. In conclusion, this company has completed fifteen of the United Nations' (UN) sustainable development goals (SDGs). In order for stakeholders to properly reap the rewards of CSR, this research can offer an overview of the procurement of CSR programs for other companies. This study can provide an overview of the procurement of CSR programs for other companies so that the CSR received by stakeholders really feels beneficial. This study provides additional insight for subsequent researchers in the form of findings and information on the topic of CSR implementation, but the object studied is different.

Contribution/Originality: This research can provide a theoretical contribution to further research in the form of CSR implementation findings. This study presents a framework of seventeen SDG points and an analytical approach as a basis for developing a more robust analysis of CSR implementation that has not been available in previous studies.

1. INTRODUCTION

Integrating CSR risks and opportunities into business, operations, and human capital management is a strategy that the company owns to ensure the sustainability of the company. This form follows the theory of Elkington (1998), where corporate CSR is carried out for the preservation of the triple bottom line, such as a planet, people, and property. The concept of CSR is considered as business involvement in contributions that are not in line, meaning that the business carried out by companies may not necessarily benefit the environment and society (Hadi & Udin, 2021; LeBaron, Edwards, Hunt, Sempéré, & Kyritsis, 2022; Shen, Govindan, & Shankar, 2015; Tormo-Carbó, Oltra, Seguí-Mas, & Klimkiewicz, 2016). Transparency and communication (regarding company performance, CSR commitments, and other CSR-related information) are the basis for implementing a credible CSR

program to combat skepticism. Implementation of CSR within the company will sustainably change individual and organizational behavior so that it contributes to the welfare of society and the environment (Britel & Cherkaoui, 2022). While the concept of sustainability is the continuation of social responsibility, implementation from the beginning of the business process to the entire production process still emphasizes environmental sustainability, for example, reducing carbon emissions (D'Orazio, 2021; Heffernan, Daly, Heffernan, & Reynolds, 2021; Mahapatra, Schoenherr, & Jayaram, 2021), applying waste treatment or product efforts to be able to apply reuse, reduce, and recycle (Campbell-Arvai, 2015; Kitsis & Chen, 2021; Kowasch, 2022; Moosmayer, Abdulrahman, Subramanian, & Bergkvist, 2020), and assisting the government in overcoming various social and environmental problems (Rustiarini, Bhegawati, & Mendra, 2022).

Every company has a different way of paying attention to the environment so that it is maintained in a sustainable manner. Service companies are considered to have the least negative risk to the environment compared to other types of companies (Betz, Buchli, Göbel, & Müller, 2015), but they are different from mining companies, which can be seen very clearly to have a negative impact on the environment and surroundings (Krupskaya et al., 2022; Kurowski & Huk, 2021; Park et al., 2020; Purwanta, 2021; Sugiarti, Yunianto, Damayanti, & Hadijah, 2021). The two types of companies will incur different sustainability costs due to the impacts (Beloskar & Rao, 2022; Hwang, Choi, Choi, & Lee, 2022; Sharma & Sathish, 2022). However, this depends on the size of the company; the larger the company, the greater the allocation of funds for sustainability (Ackers, 2017; Ananzeh, 2022; Schiessl, Korelo, & Mussi Szabo Cherobim, 2022). Companies also implement social sustainability, such as community empowerment, providing business training, scholarships, and sustainability for other socialites (Ali & Kaur, 2021). Community empowerment practices have always been important for companies in the extractive industry (fossil energy companies), where company operations have a significant impact on local communities (Kurowski & Huk, 2021). Managers should be responsible in economic terms for the community as a result of increasing profitability, paying taxes and royalties to the government, providing employment for industrial workers, and stimulating community entrepreneurial activities (Mzembe & Downs, 2014).

Companies are not only economically responsible, but they are also responsible to their employees, shareholders, and suppliers, and they are to a large extent important to the society and environment in which they are located (Yılmazdogan, Secilmis, & Cicek, 2015). Fossil energy companies have thought about the beginning before carrying out operations and when an operation occurs, such as disturbing the surrounding community, such as an explosion in a mining area, large vehicle traffic, or other disturbances originating from company operations (Wasylycia-Leis, Fitzpatrick, & Fonseca, 2014). This must be managed until the end so that relations between the surrounding community and the company are maintained properly (Kurowski & Huk, 2021). Then governance also plays a role in binding environmental and social sustainability, which can change company behaviour to pay attention to sustainability (Calvo, Morales, Núñez-Cacho Utrilla, & Guaita Martínez, 2020; Rahmaniah, Hudri, & Bafadal, 2020). The environment and society will always depend on company leaders; if company leaders do not practice good governance, then environmental and social sustainability follow the quality of governance (Ngu & Amran, 2019; Zahid et al., 2019).

This research will discuss manufacturing companies that make ionic and carbonated beverage products and healthy snacks. In its operations, this company requires a large amount of basic material in the form of groundwater. The exploitation of groundwater will cause a water crisis for the surrounding community, not to mention create waste, even though it is not toxic. These operational activities certainly indirectly reduce the benefits of the surrounding environment. Various impacts arise from phenomena originating from the company's operational activities. Those who own these activities should be held responsible for what they have done (Fitch, 1976; Lund-Thomsen, 2005). Sustainability reporting with the Triple Bottom Lines concept is an alternative form of accounting report that does not only present reports in the form of numbers (material). This must be done because indicators of the company's performance success are not only seen from financial performance, but also

stakeholders will assess company performance through social and environmental activities that have been carried out by the company (Kumar, Boesso, & Michelon, 2016; Perrini & Tencati, 2006; White, 2005; Wood & Jones, 1995). From that assessment, stakeholders will create an image for the company. Of course, the company wants a good image of itself. This study complements the limitations of previous studies Singh, Chamola, Kumar, Verma, and Makkar (2023), which suggest that further research should look at the contribution directly to society and not only as a way to improve image, and reputation and get direct financial benefits. This researcher fills in the limitations of previous research, where the study did not explain a specific framework regarding the dimensions of the sustainability index (Almeida & Amoedo, 2020).

Given the provided contextual information, the present study aims to address the following research inquiries: Has the organization successfully integrated the 17 Sustainable Development Goals into its operations and practices? 2) What strategies does the company employ to operationalize the 17 Sustainable Development Goals? What is the rationale for the company's adoption of the 17 Sustainable Development Goals?

2. THEORETICAL BACKGROUND

2.1. The Urgency of Disclosure in Sustainability Development

The issue of sustainability has become a very interesting topic and has often been discussed globally in the last five years (Ali & Kaur, 2021; Atkins, Atkins, Thomson, & Maroun, 2015; Boons, Montalvo, Quist, & Wagner, 2013; Calvo et al., 2020; Hannibal & Kauppi, 2019; Minutolo, Ivanova, & Cong, 2021; Ngu & Amran, 2019; Park et al., 2020). This happens because of the issue of scarcity of natural resources (De Sinay, De Araujo, Sinay, & Dalbem, 2016; Issa & Al Abbar, 2015) and environmental destruction that affects many aspects of life, including business continuity (Chand, Kumar, Thakkar, & Ghosh, 2022; Le, Huan, Hong, & Tran, 2021; Păunescu, Popescu, & Blid, 2018; Swain & Brahimi, 2022). Business actors must be able to adapt their business activities and be actively involved in efforts to preserve the environment (AlNuaimi, Al Mazrouei, & Jabeen, 2020; Amoah, Gebrezgabher, & Drechsel, 2021; Cardeal, Höse, Ribeiro, & Götze, 2020; Hole et al., 2022; Khokhawala & Iyer, 2022; Mattera & Gava, 2022). Business entities, state-owned enterprises, and non-profit organizations will be involved in environmental, social, and governance-related risk issues that will continue to develop over time (Kurowski & Huk, 2021; Ngu & Amran, 2019; Park et al., 2020; Purwanta, 2021; Sugiarti et al., 2021; Zahid et al., 2019). This risk can affect the level of profitability, the success of achieving strategy, and even the survival of the company (Beloskar & Rao, 2022). One of the company's recent efforts to participate in issues of sustainability and environmental preservation is the disclosure of environmental, social, and corporate governance aspects. Disclosure is an integral part of the obligations and responsibilities of management as managers in reporting activities to stakeholders (agency theory). This disclosure can be done through various means, which are mainly done through annual reports, sustainability reports, press releases, and company websites (Gunawan, Permatasari, & Fauzi, 2022).

Aspects of environmental disclosure include company steps in efforts to reduce carbon emissions and pollution, respond to issues of climate change and scarcity of natural resources, manage waste, and develop renewable energy (Schiessl et al., 2022). Disclosure of social aspects focuses on company activities that are engaged in preventing discrimination, fulfilling human rights, strengthening relations with the community, and other social activities related to all internal and external stakeholders (Ahmetshina, Vagizova, & Kaspina, 2018). Disclosure on the aspect of governance refers to company practices in managing shareholder rights, executive compensation, corporate leadership, business ethics, tax transparency, and the instability of the company's financial system.

Most companies are asked by investors, customers, and suppliers to increase the transparency of their companies related to ESG issues (Al-Jalahma, Al-Fadhel, Al-Muhanadi, & Al-Zaimoor, 2020; Arvidsson & Dumay, 2022; Capizzi, Gioia, Giudici, & Tenca, 2021; Conca, Manta, Morrone, & Toma, 2021; Raimo, Caragnano, Zito, Vitolla, & Mariani, 2021). There are factors that can increase the importance of ESG disclosures, which are often included in existing enterprise risk management frameworks. Every element of the environment, social structure,

and governance of the company has different risks and business opportunities. Companies can monitor and manage risks and opportunities related to this ESG after identification is carried out (Arvidsson & Dumay, 2022). The issue of sustainability has received a great response from various parties around the world. This then made the United Nations (UN) design long-term sustainability goals called Sustainable Development Goals, which made stakeholders increasingly demand companies disclose aspects of sustainable responsibility in company operations. The seventeen SDGs points are listed in Table 1, along with their definitions.

Table 1. Sustainable development goals.

Goals	Goal description	Practical policies for goal actualization
Goal 1	No poverty	End poverty in all its forms, everywhere.
Goal 2	Zero hunger	Eliminate hunger, achieve food security and good nutrition, and improve sustainable agriculture.
Goal 3	Good health and well being	Guarantee a healthy life and improve the well-being of the entire population of all ages.
Goal 4	Quality education	Ensuring inclusive and equitable quality education and improving lifelong learning opportunities for all.
Goal 5	Gender equality	Achieving gender equality and empowering women.
Goal 6	Clean water and sanitation	Ensuring the availability and sustainable management of clean water and sanitation for all.
Goal 7	Affordable and clean energy	Guarantee access to affordable, reliable, sustainable, and modern energy for all.
Goal 8	Decent work and economic growth	Promote inclusive and sustainable economic growth, productive and comprehensive employment opportunities, and decent work for all.
Goal 9	Industry innovation and infrastructure	Building resilient infrastructure, improving inclusive and sustainable industries, and driving innovation.
Goal 10	Reduced inequalities	Reducing intra- and inter-country inequalities.
Goal 11	Sustainable cities and settlements	Making cities and settlements inclusive, safe, resilient, and sustainable.
Goal 12	Responsible consumption and production	Ensuring sustainable production and consumption patterns.
Goal 13	Climate action	Taking swift action to address climate change and its impacts.
Goal 14	Life below water	Conserving and sustainably utilizing marine and oceanic resources for sustainable development.
Goal 15	Life on land	Protect, restore, and improve the sustainable use of land ecosystems; manage forests sustainably; stop desertification; restore land degradation; and stop biodiversity loss.
Goal 16	Peace, justice, and strong institutions	Strengthening inclusive and peaceful societies for sustainable development, providing access to justice for all, and building effective, accountable, and inclusive institutions at all levels.
Goal 17	Partnerships for the goals	Strengthening the means of implementation and revitalizing global partnerships for sustainable development.

Source: Ministry of National Development Planning/Bappenas (2022).

2.2. Impact of Implementation of CSR

The impacts obtained from CSR implementation activities, according to Susanto in Fanani (2016), include: first, reducing risks and accusations of inappropriate treatment received by the company. Companies that carry out social responsibility consistently will get broad support from the community, which has benefited from the various activities they carry out. CSR will boost the company's image, which in the long term will improve the company's reputation. When there are certain parties who accuse the company of inappropriate behavior and practices, the public will show their defense. Employees will also stand behind the company, defending the institutions where they work. The second benefit is that CSR can function as a protector and assist companies in minimizing the adverse effects caused by a crisis. Likewise, when a company is hit by negative news, even when the company makes

a mistake (Adhikari & Zhou, 2021; AlKhouri & Suwaidan, 2022; Masum & Uddin, 2019), it is easier for people to understand and forgive it. For example, a company is a manufacturer of a product that was previously hit by the issue of dangerous ingredients in its products. However, because the company is considered consistent in carrying out its social responsibilities, the community can understand and forgive it so that it relatively does not affect its activities and performance.

The third benefit is that CSR can boost employee morale by recognizing their contributions to daily operations. A business with a positive reputation and that consistently works to enhance the welfare, quality of life, and environment will make its employees feel proud to work there (Adhikari & Zhou, 2021; Masum & Uddin, 2019). This pride will eventually lead to loyalty, which will encourage them to work harder for the benefit of the business. As a result, performance and productivity will improve. The fourth benefit is that consistent CSR implementation will be able to strengthen or improve the company's connection with its stakeholders. The consistent use of CSR by the company demonstrates its concern for the individuals who have contributed to the success of various activities and the advancements they have made. As a result, stakeholders are content and at ease with maintaining their connection. Bayoud and Kavanagh (2012) have concurred that a company's reputation and financial success can be enhanced by CSR reporting. Additionally, there are advantages on the external side, such as the potential to draw in foreign investors, raise customer happiness, and strengthen employee loyalty. The fifth benefit is that CSR can make consumers prefer products produced by companies that consistently carry out their social responsibilities so that they have a good reputation. As for other incentives, such as taxes and other special treatment, this needs to be considered to encourage companies to be even more diligent in carrying out their CSR.

In addition to the benefits of implementing CSR above, the benefits of implementing CSR are that it can prosper the community. The quality of life of people who are vulnerable to changes in economic conditions can be overcome by increasing capabilities, protecting themselves from deficiencies in both individual and group abilities, protecting the community from disturbances and problems that can damage or reduce the capabilities they already have, and optimizing various capabilities (Situmeang, 2016). If the quality of life of the people has increased, then the independence of the community will be born. Independence is the ability to face problems and be responsible for oneself without harming other parties. One of the characteristics of an independent society is that the community can create economic value that is beneficial to itself and can even benefit other people.

The implementation of CSR is a charitable act that brings blessings or abundant profits to the company (Lako, 2011). In Lako's research, the results of empirical research in various countries show that companies that care about and are committed to implementing CSR reap abundant economic benefits and continue to grow their businesses. In addition to profits and equity value, investors continue to increase rapidly, and the share price also continues to increase. The fundamental value and stock market value of companies that care about CSR are far greater than those of companies that don't or don't care enough about CSR. In Indonesia, there are a number of studies that report the company's concern and ongoing commitment to implementing CSR, although it is not required to have a positive impact on the company's profitability and stock price (Lako, 2011).

3. MATERIALS AND METHODS

3.1. Study Design

This study uses a qualitative method and leads to case study research. This method is used because the subject discussed is complex and includes concepts and aspects that cannot be measured. This allows researchers to reveal the subjective side and opinions of employees that are directly related to the implementation of corporate social responsibility. Case studies are used by researchers because this research aims to find out the forms and motives for implementing a sustainability program.

3.2. Data Collection

Informants in this study are individuals who have experience with and roles in the organizational structure of companies that implement CSR. The object of this study is Amerta Indah Otsuka Kejayan, or AIO Company. The subjects interviewed were part of the company that handles and knows about the implementation of Otsuka's CSR. As study subjects, there are four informants, as shown in Table 2. Researchers conducted interviews in 2019, and questions were formed based on the implementation of CSR in the 2011-2016 period of the continuous report.

Table 2. Data of participating informants.

No	Interview code	Age	Gender	Education level	Length of work	Position
1.	E1	34	Man	Bachelor	7 Years	Senior staf GA & legal
2.	E2	46	Man	Bachelor	19 Years	CORCOMM assistant manager
3.	E3	41	Man	Bachelor	7 Years	GA dan legal assistant manager
4.	E4	34	Woman	Diploma	10 Years	Supervisor GA & legal

This article is qualitative research that discusses the form of SDGs and their application in a company. Interviews were conducted with employees who have job descriptions in the field of CSR. The interview took place in Indonesian. To help researchers more easily classify the themes in the interview results, the major questions are organized in Table 3. In addition to the main questions, researchers also ask follow-up questions to expand on the findings of this study.

Table 3. List of key questions during the interview.

No.	Key questions
1	On what basis does the company carry out CSR programs (Where the CSR programs that have been carried out have 3 pillars)?
2	What is the reason or purpose of the company providing CSR?
3	What are the benefits for the company of providing the form of CSR that has been implemented?
4	How do companies find parties who deserve CSR programs?

3.3. Data Analysis

The process of collecting, organizing, and analyzing data in order to give thorough, methodical, and in-depth information on each case of interest is known as case study analysis (Patton, 2001). The qualitative study involves data analysis just like quantitative research does. Finding and methodically compiling notes from observations, interviews, and documents in order to better understand the situation being studied and communicate the findings to others is known as data analysis (Muhadjir, 2002). This study makes use of the Miles and Huberman analytical flow analysis model. Data reduction, data presentation, and conclusion drawing are some of the actions carried out during data analysis (Miles & Huberman, 1994).

3.4. Quality of Case Study

In addition to the analysis stages above, researchers also improved the quality of this case study research with 4 advanced stages (Yin, 2018), such as construct validity, internal validity, external validity, and reliability, so that the research results were not biased. The validity of the construct is a step in identifying the correct operational step in the concept to be carried out. At this early stage, researchers use many reliable sources that do understand or play a direct role in budget decision-making. There are three steps to improving the validity of the construct in this case study. The first step is to use a source of evidence—not just one, but at least two sources of evidence. The second step is to build a chain that is also relevant when collecting data. The third step is to compile a study report discussed by a key informant (Yin, 2018). Internal validity can improve the clarity of case study research. The researcher explained the process of implementing CSR and how the CSR programme was formed. External validity is a stage to support the research of case studies that should begin by asking some "how" and "why" questions. At

this stage, researchers are required to add research design by answering the "how" and "why" questions (as well as collecting additional data), which can be very helpful (Yin, 2018). Then, a reliability test is used to ensure that if this study follows the CSR implementation procedures described by the previous researcher and conducts the same research, subsequent researchers will come to the same findings and conclusions (Yin, 2018).

Before conducting the data analysis stages above, researchers use software to group themes based on in-depth interviews that they have conducted. Researchers used Nvivo software version R 1.6.1 as a tool to group the themes in the interview results according to the seventeen goals of sustainable development. The first stage of the research uses matrix coding query techniques. This technique presents the number of themes that the interviewer pronounces. This query presents a qualitative cross-tabulation comparing node occurrences (Woolf & Silver, 2017). The outcome of a matrix coding question is shown in Figure 1.
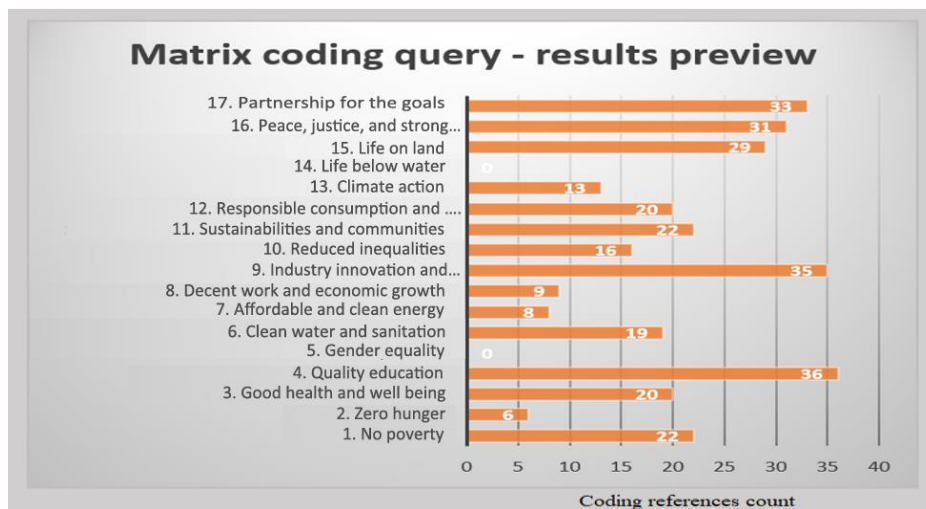

Figure 1. Matrix coding query.

In addition to performing the stages of matrix coding queries, researchers also present word frequency queries to identify words that informants frequently use. At this stage, the researcher can calculate the sum and percentage of each word in the source, displaying options for visualizing, coding, and outputting the results of many words with the largest to smallest letters (Woolf & Silver, 2017). The largest word describes that the word is often spoken, and so does the size of the next word. The words that are often spoken by informants are companies, communities, revitalization, libraries, mentoring, the environment, greening, education, development, and others contained in Figure 2.

Figure 2. Word frequency query.

4. RESULTS

This research uses seventeen sustainable development goals by producing several forms of programs that have been carried out by the AIO company. Researchers set a big theme and used seventeen sustainability development goals that have been agreed upon by world leaders (UN). From the big theme set, the researcher deduced the form of a given program that is in line with the objectives of sustainable development. The "what" research question describes the social form that the business has implemented in accordance with the SDGs' overarching theme, while the "how" and "why" questions will be discussed after interview result. Table 4 presents a list of the seventeen SDGs implemented by AIO companies, as follows:

Table 4. Seventeen goals were implemented by AIO company – Indonesia.

SDGs sequence	Sustainability goals	Code	Form/Purpose of the program
1	No poverty (NP)	NP1	Community empowerment
		NP2	Providing educational appreciation
		NP3	Providing training facilities to the surrounding community
		NP4	Free health facilities
		NP5	Providing nutrition to pregnant women and babies
		NP6	Participate in the revitalization of urban forests
		NP7	Construction of a library in elementary schools
2	Zero hunger (ZH)	ZH1	Increase farmers' knowledge
		ZH2	Increase the productivity of fish and livestock yields
		ZH3	Supplementing the nutrition of pregnant and lactating women
		ZH4	Increase the productivity of agricultural products
3	Good health and well-being (GHW)	GHW1	Procurement of clean and consumption-worthy water
		GHW2	Improving the quality of life
		GHW3	Posyandu assistance to improve strata
		GHW4	Procurement of programs to reduce maternal and child mortality rates
		GHW5	Improving public health standards
4	Quality education (QE)	QE1	Employee engagement with surrounding elementary school teaching programs
		QE2	Provision of updated books to schools
		QE3	Improving the skills of farmers
		QE4	Improving the skills of fish breeders
		QE5	Improving science for elementary school students
		QE6	Improving skills for elementary school students
		QE7	Provision of facilities and technology in the teaching of elementary school students
		QE8	Providing scholarships for outstanding students
		QE9	Increase the knowledge of posyandu cadres
		QE10	Improving the effectiveness of the role of the HIPPA
5	Gender equality (GE)	GE1	N/A
6	Clean water and sanitation (CWS)	CWS1	Fulfill the water needs of residents
		CWS2	Construction of self-flowing wells
		CWS3	Setting aside water for residents in case of a drought
		CWS4	Pay attention to the sustainability of groundwater availability (bio-pore holes)
7	Affordable and clean energy (ACE)	ACE1	Allocation of 40% of the green company's area
		ACE2	Plant a nursery room
8	Decent work and economic growth (DWEG)	DWEG1	Giving birth to quality and competitive farmers and breeders
9	Industry innovation and infrastructure (III)	III1	Revitalization of the town-square
		III2	Provision of a study house in the area of the enterprise
		III3	Building a library in the school
		III4	Providing a place to learn medicinal plants
		III5	Creating playgrounds for children in public places
		III6	Provision of football and futsal fields

		III7	Equipping and improving public facilities
		III8	Building Bozem
10	Reduced inequalities (RI)	RI1	Improving the quality of posyandu services
		RI.2	Improving the ability of farmers and breeders
11	Sustain abilities and communities (SC)	SC1	Providing plant supplies to replace damaged plants
		SC2	Regular environmental hygiene competitions
		SC3	Beautify public places
		SC4	Improving the functioning of urban forests
12	Responsible consumption and production (RCP)	RCP1	Balancing exploitation with reforestation and bio porous holes
		RCP2	Fair use of a company's nature and society
		RCP3	Disclose factory
13	Climate action (CA)	CA1	Planting trees around and outside company's area
14	Life below water (LBW)	LBW1	N/A
15	Life on land (LL)	LL1	Greening of surrounding villages
		LL2	Conservation of 1000 trees in Prigen
		LL3	Conservation of 12,500 trees in Tosari District
16	Peace, justice and strong institutions (PJSI)	PJSI1	Fair in utilizing the environment
		PJSI2	Fair in terms of the welfare of natural resources, technology, facilities, and intellectual capital
17	Partnerships for the goals (PG)	PG1	Unification of the vision of the company and the surrounding villagers
		PG2	Working with governments on development
		PG3	Cooperate with competent third parties
		PG4	Openly provide an understanding of the product

4.1. Nursery Rooms

Otsuka Company, in its operations, develops nursery gardens, plasma gardens, and nursery rooms. This company has a large enough green open area so that, in meeting the needs of gardening, the company took the initiative to build its nursery so as not to rely on seedlings from external parties. The company considers that the existence of this nursery can contribute to meeting the needs of plants in green, open areas. The results of the interview with E1 regarding this program are as follows:

> "If we do greening, we don't have to bother anymore; we take the seeds from there. For example, if there is a cleaning day event, oh, we are here, cleaning, working together with residents, closed with closing, what is it? Oh, let's just plant a tree. So, the anticipation is there." [NP3; ACE2; III4; SC1; CP1; RCP2; CA1; LL1; PJSI1; PJSI2; PG1].

The nursery room was constructed to aid in environmental preservation initiatives. The creation of this nursery is intended to meet the requirements of plants across a significant portion of the business. By building a nursery room, the business will be able to offer plants on its own without having to purchase them from third parties. There are medicinal plants in the nursery area in addition to trees and vegetables. The name TOGA (*Tanaman Obat Keluarga*) is a popular one for this medicinal plant.

To lower the price of buying plants, efforts have been made to ensure the viability of the seed supply. The building of a nursery room can provide the seedlings needed to support environmental preservation in the vicinity of the factory as well as meet requirements for village greening. AIO can propagate plants by doing cuttings or taking seeds by autonomously conducting seedlings. The plant seeds required to replace any dead or damaged plants in the company's area are already on hand in the nursery room.

4.2. Tree Conservation

In reducing environmental problems, the company seeks to create CSR programs in the form of conservation. Here are the results of an interview with E3 on this subject:

"What is certain is that we are the main target and that we return this nature to its original state. If you said it's arid or not, of course, we know it ourselves; yes, from year to year, environmental problems must have been very raised; it was illegal felling of trees, then landslides, etc.; well, the question is whether there needs more attention; of course, we return it to the government." [CA1; LL2].

The reason the company carried out a conservation program for 1000 trees in Prigen District was that the company wanted the area to look greener and have economic value for the surrounding community. The purpose of the conservation program of 1000 trees is not only to preserve nature in Prigen District but also to have a positive impact in the form of maximum rainwater absorption so that it can maintain groundwater supplies. In addition, the Company considers that, over time, the environment will become damaged and even unfriendly due to human actions. The CSR program in the form of tree conservation is carried out based on the company's concerns about environmental conditions that have deteriorated due to human actions.

4.3. Bioporous Hole Procurement

The company's program to preserve the environment is to hold a biopore program. Bioporous holes are cylindrical holes that are made vertically into the soil by inserting organic waste. The results of the interview with E3 regarding the company's reasons for implementing the CSR program in the form of making biopore holes are:

"If it's for the biopore hole, it's also for a short and long term; it's also for our benefit." [CWS4; ACE1; RCP1; LL3; PJSI1].

To restore the groundwater supply to its previous state, a CSR initiative that involves creating biopore holes is implemented. According to E3, bio porous pits can hasten the rate at which the earth absorbs water. The business creates bioporous holes in its territory to increase the water suction power into the soil in order to prevent this from occurring. This biopore hole is beneficial for optimizing rainwater absorption as well as increasing groundwater supply, according to E3. E3 is aware that by using groundwater for commercial reasons, the company does not neglect to return the water to its original state, which involves creating bioporous holes in the soil to maximize the absorption of rainwater into the soil.

4.4. Revitalization of The Town Square

The results of an interview with E2 regarding the implementation of revitalization in Bangil City Square:

"Why do we help revitalize this Bangil Square? The history is that we also want to give pride to the community. This Pasuruan district has a good square; that's why we are trying to build this." [III1; III5; SC3; RCP2; PG4].

The company's feeling of generosity led to the revitalization of the square because it wanted the Pasuruan Regency's capital to have a better atmosphere and supportive amenities that the community could use. The business wants to turn this square into a lush, public area where people can meet and talk for free. The business is responsible for covering all revitalization costs. In this instance, the government supervises to ensure that the development meets the requirements of the neighborhood.

In order to help revitalize public buildings, the government can collaborate with private businesses. The revitalization of public spaces is being applied to the city square in Bangil in the form of revitalization and the addition of several auxiliary facilities. Electricity, lighting lamps, and children's activities are the revitalized amenities. The company also added 100 trees and lit up the square in Bangil as part of this initiative to make it more attractive. The people of Pasuruan will profit from the revitalization program for Bangil city square. The business did this in order to promote its brand in public spaces and raise awareness among the general public about AIO's contribution to the venue's aesthetic appeal.

4.5. Farmer and Breeder Training

Here are the results of an interview with E3 about why the company held this training:

> "The training of farmer organizations here is HIPPA (*Himpunan Petani Pengguna Air*) [....]. So at that time, we had a discussion with a consultant, with an evaluator that we did hire to be able to find out how the needs of the existing community were, so this training program was chosen for farmers [....] meaning that they could not streamline and streamline their participation in the distribution of water in the rice fields at that time training was carried out. [ZH1; ZH2; ZH4; QE3; QE4; QE10; DWEG1; III2; RI2; PJSI2; PG3].

E3 explained that the company, as a form of business that has advanced power and equipment, wants to contribute to the surrounding environment. E3 realized that there was a large area of agricultural land around the company, so the company wanted to contribute to the farmland. At the time of establishing the form of its contribution, the company hires consultants and evaluators able to establish the form of contribution that is needed. From the results of the evaluation, there are findings that farmers still do not know the irrigation of rice fields effectively and efficiently. Based on these findings, the company wants to provide a form of training to farmers so they have more knowledge about irrigating agricultural land. The company does not want technological progress to be felt by the company alone; also, the people around the company must feel technological advances by providing knowledge and training for irrigation of rice fields effectively and efficiently so that the agricultural results obtained are maximized.

4.6. Urban Forest Revitalization

Interview with E3 on why the company is revitalizing Malabar's urban forest:

> "Our environmental target is indeed how to restore nature, how to conserve the environment in such a way that its function returns to its maximum, although it may not be as total as it was at the beginning [....] there should be no environmental destruction at the time of revitalization but how that revitalization can make urban forests more friendly and more comfortable." [NP6; III7; III8; SC4; RCP2].

Environmental activists opposed the revitalization of the Malabar City Forest, but the CSR initiative is still being implemented there. The business asserts that it has a positive effect on the environment, as evidenced by the restoration of the urban forest in Malabar. The restoration of the urban forest in Malabar, according to the company, is proof that it has a positive impact on the environment. On the other hand, because it is situated right in the center of the city, the Malabar City Forest is one of the rare urban forests. Malabar City Forest has a 16,178 m2 area and is operationally sound, but the business wants to enhance irrigation systems, jogging tracks, add trees, add lighting, and add toilets in addition to beautifying them.

4.7. Citizen Clean-Up Competition

The results of the interview with E3 related to this program are as follows:

> "This is a continuation of the revitalization of Malabar city forest, but more about building public awareness to love the environment by removing garbage and cleaning up the environment [....] This revitalization is so that people also understand that Malabar city forest has been revitalized; let's take care of it together." [SC2].

The business wants the neighborhood to assist in preserving the environment in the area after the Malabar urban forest revitalization plan is put into action. The business organized a clean-up competition program with locals near the Malabar city forest to support the revitalization program. Because Malang is a destination for people of various ethnic backgrounds, the company wants to arrange a clean-up competition there. A migrant is a visitor from outside the city who comes for job- and school-related purposes. As a result, Malang City fills up with people

on an annual basis. Of course, this has a detrimental impact on the environment and results in garbage being left all over the place. Concerning the company's response to the issue, the company wishes to increase public awareness of the need to care for the environment.

4.8. Acceptance of Industrial Visits

The following is E3's statement on why the company is holding a disclosed factory program:

> "We want the public to know that our product is made with a very sophisticated system and a very hygienic process, a step that we take to ensure that this product is safe for consumption, so with that, we invite the community of all walks of life (schoolchildren, employees, housewives, mothers of recitation, fathers, etc.) to come to our factory, see our production process, and even ask about all things related to our products. The goal is to provide awareness about products in the form of knowledge from the AIO Company." [III6; RCP3; PG4].

The statement presented by E3 above illustrates that the company wants the public to know that the products produced are quality and high-quality products with this CSR-disclosed factory program. Products are made using sophisticated tools so that hygiene can be guaranteed. A disclosed factory programme is a form of the company's attention to the community by providing knowledge of the process of making Otsuka products so that the public can know and trust that the products produced are of high quality and safe for consumption. The company believes that the disclosed factory programme allows all levels of society to know that the products produced are quality products, safe for consumption, and guaranteed hygiene.

4.9. Library Construction

As for the statement expressed by E4 regarding the reasons for the company's holding the library construction program:

> "... the term is that they already have a library, just not active at that time; both places are not proper." [NP7; QE2; II3].

The company's targets for implementing the library construction program are Sumber Banteng Elementary School and Pacarkeling 1 Elementary School. The company considers the condition of the libraries in the two schools to be unfit for use, so that students' reading activities are disrupted. The action to build a library is based on the fact that the condition of the library is considered inappropriate, and there are even schools that don't have library facilities. The company not only built the library but also provided updated supporting books.

4.10. Procurement of Learning Houses

E1 made the following statement in regards to the justification for holding this program:

> "The current learning house is the latest; the teachers are more creative, so they don't just study academics; they see what the school doesn't have here. For example, while projectors and schools can't watch movies, we can watch movies here. Like we learned in videos, there are a lot of movies about education there, and there is also creativity from younger siblings passing by, making paper crafts."[QE1; QE5; QE6; QE7; III2; PJSI2; PG1].

The company held a special CSR programme for the two schools, namely by providing learning house facilities in the company's area. The home learning class programme is useful for increasing students' knowledge so that the grades obtained are expected to be better. E1 mentioned that the benefit of this programme is that students who have studied in it achieve the highest ranking in their area and are recorded by the media. In addition, this programme can help ease the burden on parents to finance their child's course. The craft lesson is to use creativity in making paper crafts and making eco-brix. In addition, the company wants to show that in the Pasuruan

Subdistrict area, there is a large company providing experience to the students. The learning house programme also aims to create a sense of sharing (a sense of concern) among employees for the surrounding community, especially the students who are given this facility.

4.11. Education Appreciation

The results of the interview with E3 regarding the awarding of this scholarship:

> "That's for our outstanding younger siblings, yes, who are ranked one, two, and three in three schools. [....] But this is a form of our appreciation for the younger brothers and sisters who have achieved the achievement of occupying the rankings. The goal is yes; only appreciation means their hard work during a year of study so that they reach the ranks of 1, 2, and 3 we want to prove that we, as a business world in this distance care, [...] encourage other younger siblings to be able to achieve the same achievements." [NP2; QE8; PJSI2].

The company, as a business, wants to appreciate students who have worked hard to get the top three rankings, so the company gives its appreciation in the form of scholarships or educational appreciation. Researchers get additional information that initially the company gave appreciation in the form of money, but recently the company gave appreciation in the form of school supplies because it was considered preferred by students. This form of appreciation aims to motivate other students who have not yet received the top three rankings to study harder. Giving appreciation to this education can foster enthusiasm for other students who have not been included in the top 3.

4.12. Clean Water Procurement

E3 disclosed the following statement regarding the purchase of clean water:

> "Why the well? That's more precise, because that's what they need. Why is that what they need? That is from the results of the reporting they conveyed to us and also the results of our analysis." [GHW1; GHW2; CWS1; CWS2; CWS3; PG1; PG2].

The statement presented by E3 above illustrates that the company analyzes field conditions by observing the behavior of residents in using water, area, and river conditions in the village. The company's well construction is a well with a depth of more than 60 meters. The wells built by this company are self-flowing. Self-flowing wells are wells that release water by themselves without the help of tools or machines.

4.13. Improving Posyandu Strata

The following is the result of an interview with E1 regarding the motives for holding this program:

> "At that time, the needs of the community regarding the maternal and child mortality rates were still there and quite high. Then it was done first in Sukabumi. Well, this program was then sampled by us (Pasuruan). We took an example of this program and checked in the field, and it turned out to be the same. The data shown at that time was that in this case, the maternal and child mortality rates were quite high as well. We finally duplicated this program here. So first it's Sukabumi, and then here. [NP4; NP5; ZH3; GHW3; GHW4; GHW5; QE9; RI1].

E1 explained that the lack of knowledge of villagers in the management of Posyandu can result in the quality of health services still being below standard. The role of cadres as posyandu administrators is very important to becoming skilled at improving services. This posyandu cadre must be defined by their roles and functions in carrying out tasks such as helping and guiding the results of activities as well as their benefits to residents. However, the condition of posyandu in Krajan hamlet and West-Sromo hamlet is considered to still not meet the standards. In an interview with E1, it was explained that the posyandu management system in the two hamlets was

considered unstructured. The posyandu cadres do not yet know how to manage the data generated from the activities of the posyandu, starting from inputs, processes, and outputs, so it will affect the quality of information needed to analyze and deal with health problems.

5. DISCUSSION

Every operational activity of the company, of course, will have an impact on environmental degradation (Kurowski & Huk, 2021). Therefore, every company that carries out its operational activities is strongly required to have awareness of this matter. The concept of CSR also focuses on one aspect that is considered very significant to pay attention to, namely the problem of environmental balance. Operational activities that are carried out on an ongoing basis must also pay attention to the company's responsibility and its sustainability in the surrounding environment (Ali & Kaur, 2021; Minutolo et al., 2021; Perrini & Tencati, 2006; Schiessl et al., 2022). CSR is part of the company's work towards the goal of sustainable development, namely to meet the needs of the current generation and future generations. In addition to not causing negative perceptions from the public, CSR also aims to improve its reputation so that it can improve the company's overall financial performance, such as profitability, sales, and the stock market. Companies are not allowed to carry out business activities without ethics because those who feel the impact of these activities are the community itself. The implementation of CSR in a company generally has a charitable nature (charity) and builds society, including the CSR of AIO (Budiawan, 2019; Famiyeh, Kwarteng, & Dadzie, 2016; Kurowski & Huk, 2021; Kustinah & Dwi, 2017; Oktarizal, Triyuwono, & Achsin, 2014; Regards, 2019).

The environment, education, and health are the three main areas of concentration for AIO's CSR projects. There is an underlying value in the definition of CSR in various domains, as seen in Figure 3. Building human consciousness, environmental sustainability, and environmental awareness are the outcomes of the use of CSR in the environmental sector. Moreover, there is marketing value to incorporating CSR into the education sector, and businesses and employees can benefit from it together. Lastly, there is human benefit to the application of CSR in the health sector.

Environmental awareness value is a mindset of environmental protection that will create a comfortable, peaceful, and free of environmental destruction atmosphere. The presence of a caring attitude towards the environment can be seen in actions like planting trees, restoring the environment after harm, and maximizing the benefits of the forest. AIO has recognized this positive mindset and is putting it into practice through CSR initiatives like the Malabar City Forest Revitalization Project, the Village Greening Program, and the Rejuvenation of Bangil City Square.

A commitment to environmental sustainability value is a mindset that ensures the benefits of the ecosystem will endure into the future. The application of business independence is required when considering environmental sustainability so that it does not always rely on other parties to reduce cost expenditures. AIO, for instance, hosted a CSR in the shape of a nursery. In terms of offering seeds for environmentally friendly activities, this nursery room represents business independence. Companies must adopt independence while also considering environmental impact analysis. Companies that rely on natural materials for their operations must consider how their operations will affect the environment. In this instance, AIO ran conservation initiatives in the districts of Prigen and Tosari. Maximizing rainwater infiltration into the soil and preserving groundwater supplies are the two goals of conservation. This is an example of the business practicing good reciprocity. Companies have benefited from environment, and they also care for nature by planting trees.
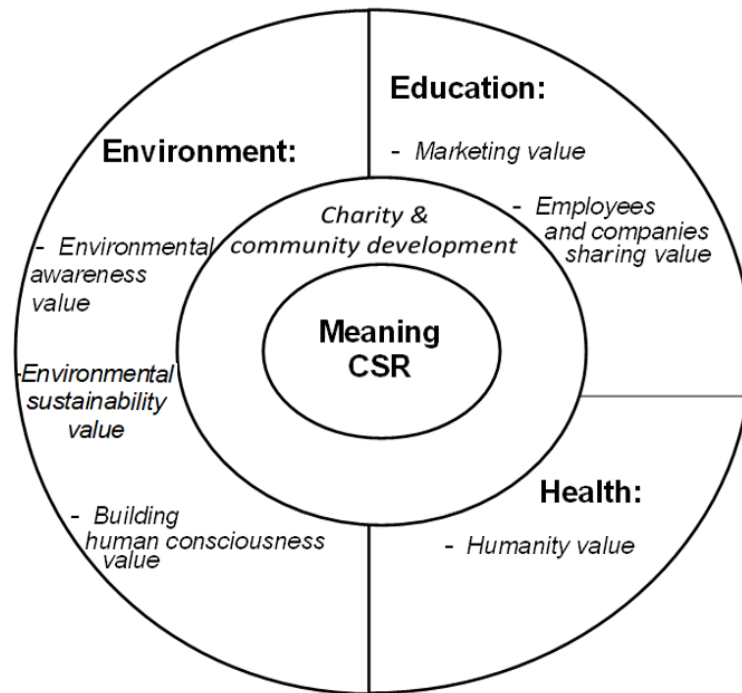
Figure 3. Meaning of CSR concept.

Building human consciousness value represents a willingness to modify unfavorable human behaviors towards the world. The indifference of man to gratify his lust can be seen as bad behaviors. For instance, individuals leave plastic waste as litter. The individual might believe that cleaners or someone else will afterward clean up the trash. However, if he holds onto these beliefs, trash is ethically acceptable for him. This has a terrible effect on the ecosystem, which is made worse by the fact that no one is cleaning up after themselves. The Otsuka Company's mission is to increase environmental consciousness among people. The company created awareness by carrying out the program to clean up the forests in Malabar City and Hamlet. The business is hoping that by implementing this program, locals will take care of the environment. Managers must adopt a comprehensive approach to make sure that all stakeholders are responsible for the task of environmental protection and management by fostering green innovation, green behavior, and green information systems in society (Abubakar, Khalifa, Elbasset, & Alkharusi, 2022).

In the sense of CSR, the field of education has marketing value, which is the attitude carried out by the company to influence consumers so that they buy the company's products. Perusahaan strives to communicate the advantages of the product to consumers and assure them that the resulting product is guaranteed to be of high quality and safe for consumption. In this case, AIO carried out CSR in the form of a disclosed factory. By holding this programme, the company expects consumers to know directly about the production process of products so that they have confidence that the products are safe for consumption. Not only that, but visitors are also given products for free.

Furthermore, employees' and companies' sharing value is a knowledge-sharing behaviour supported by advanced technology that involves the knowledge of employees and external parties. As has been done by Otsuka, it is like the procurement of a learning house class. The study house class is intended for students in the fifth grade of the elementary school who are near the company. In addition, the company also contributed to providing scholarships to elementary school students who were ranked in the top three. It not only contributes to schools, but this educational CSR programme is also given to farmers who are around. Providing CSR to farmers, such as providing knowledge about irrigation of paddy water effectively and efficiently, In this case, the company cooperates with related agencies and PP Otoda (*Pusat Pengembangan Otonomi Daerah*) to coordinate lecturers at Universitas Brawijaya to provide knowledge about irrigation.

In CSR, the health sector also has a value, namely humanity. This value is the essence of a reasonable and virtuous human being. Not only is he smart, but he has the meaning of his ability to weigh good and bad. Therefore, human beings are juxtaposed with human values. Human values are also applied by Otsuka Company in the form of CSR, such as clean water procurement programs. The program is designed because the company dumps water into the river even though there are residents who still use river water for their domestic needs, so the company's ethics in doing business is to make drilled wells so that residents can use healthy and quality water.

6. CONCLUSIONS

CSR emerges and develops in line with the relationship between the company and society. This is largely determined by the impact arising from the development and civilization of society. The higher the level of public relations, especially the development of defense science and technology, the more awareness there is of the importance of the quality of education. It all comes down to the demands of the company in providing its social responsibility. However, the demands no longer apply to AIO because, in principle, the company has realized that if it establishes a community area business, it must also enjoy the welfare obtained by the company.

The implementation of CSR carried out by the company has realized the dream of the United Nations, although not fully. Otsuka has implemented fifteen sustainable development goals in a CSR programme without GE1 and LW1. The CSR programme given, which is only limited to generosity, is a mistake because it will only create dependence and burden the company in the long run. So that this does not happen, CSR is integrated into the company's values, oriented towards efforts to foster independence and community welfare as well as environmental sustainability, so that sustainability principles are formed. If these things are done, then the economic capabilities of the community will be strengthened, and the sustainability of life can be maintained because it is strengthened by the carrying capacity of the environment. In addition to benefiting the community and other stakeholders, the positive impact will return to the company in the long run. In addition, the implementation of sustainable CSR will be able to realize the United Nations' vision of fulfilling the achievement of the SDGs at the private company level (Ali & Kaur, 2021; Minutolo et al., 2021).

This research is expected to be a qualitatively positive finding regarding the implementation of Otsuka's CSR. AIO discloses information about their social, environmental, and intellectual performance. Such deeper disclosures can meet real expectations, or those recognized by stakeholders, and meet the company's information needs. The company must conduct its business well and comply with the values and social norms prevailing in society to get positive values and support from the community. Thus, this research can provide additional insight for subsequent researchers in the form of findings and information on the topic of extracting the meaning of CSR implementation, but the object being studied is different. This research is expected to provide positive findings for manufacturing companies in Indonesia. Based on this research, Otsuka's company continues to make developments in CSR implementation programmes by adjusting to the problems that are happening. In this case, Otsuka does not necessarily hold it casually but also looks at the conditions on the ground and discusses them with related parties by adjusting the budget allocated for CSR implementation. Thus, this research can provide an overview of the procurement of CSR programmes for other companies so that the CSR received by stakeholders is felt to have benefits.

It is anticipated that more issues will be covered in future studies on the same topic. Interview-based primary data is obtained from sources both inside and outside the company and is related to research. The goal of this qualitative descriptive study is to identify motivation for the implementation of CSR. Those who experience and benefit from CSR are regarded as crucial to be investigated in order to make the company's motivations more positive. The researcher suggested carrying out more study on the same subject, but with different objects, such as Mayora, Nestle, and state-owned companies in Pasuruan or even beyond the district. Lastly, the researchers

suggest carrying out more research employing experimental tests to determine how well the SDGs are understood in order to enhance the discussion in subsequent studies.

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