



# Public Policy and Partnership-Based CSR for Community Empowerment in Indonesia

Tri Joko Ari Wibowo<sup>1</sup>

<sup>1</sup> Universitas Djuanda, Bogor, Indonesia

---

## Abstract

---

### Article history:

Received: August 4, 2023

Revised: September 10, 2023

Accepted: October 15, 2023

Published: December 30, 2023

---

### Keywords:

Community Empowerment,  
CSR,

Indonesia,

Public Policy,

Sustainable Development.

---

### Identifier:

Zera Open

Page: 110–127

<https://zeraopen.com/journal/igr>

---

Public policy plays a fundamental role in creating governance that is inclusive and responsive to the needs of society. One of the essential instruments in supporting sustainable development is the integration of Corporate Social Responsibility (CSR) programs into the national policy framework. In Indonesia, CSR implementation is not only positioned as a business strategy but also established as a legal obligation for companies, particularly those operating in the natural resource sector. This policy aims to ensure that corporations provide tangible contributions to communities while preserving environmental sustainability. This study analyzes partnership-based CSR as a public policy instrument capable of synergizing the interests of government and the private sector in community empowerment. Through a literature-based approach, the findings indicate that effective CSR implementation can improve the quality of life, strengthen corporate legitimacy, and accelerate the achievement of sustainable development goals. These results emphasize the importance of cross-sector collaboration in optimizing public policies oriented toward community welfare.

---



## 1. Introduction

Public policy holds a very crucial position in the process of sustainable development and the improvement of community welfare. Through systematically designed policies, the government can identify social issues, conduct equitable distribution of resources, and build governance that is responsive to public needs. Based on recent research, public policy is not merely understood as a set of written regulations, but also as a strategy capable of bridging the development vision with concrete implementation in the field.<sup>1</sup> Therefore, the success rate of public policy is highly determined by the effectiveness of implementation that can directly influence the quality of life of the community. In the context of Indonesia, development problems often relate to social inequality, excessive exploitation of natural resources, and limited infrastructure in several regions.

This condition demands the presence of more inclusive policies that involve various non-government stakeholders, including the private sector.<sup>2</sup> One of the private sector's concrete contributions is realized through the implementation of the Corporate Social Responsibility (CSR) program. Since the enactment of Law Number 40 of 2007 concerning Limited Liability Companies and Government Regulation Number 47 of 2012, CSR has been positioned as a legal obligation, especially for companies operating in the natural resource-based sector. This regulation underlines that companies are not only oriented towards economic profit

---

<sup>1</sup> Lia Muliawaty and Rizky Ilhami. "Implementation of sustainable development policies in waste management." *Journal of Governance* 7, no. 3 (2022): 687-697.

<sup>2</sup> Koen Kusters, Maartje De Graaf, Louise Buck, Katherine Galido, Alphonse Maindo, Heidi Mendoza, Tran Huu Nghi, Edi Purwanto, and Roderick Zagt. "Inclusive landscape governance for sustainable development: assessment methodology and lessons for civil society organizations." *Land* 9, no. 4 (2020): 128.

but are also obliged to take part in social development and environmental protection.<sup>3</sup> The integration of CSR into public policy can be utilized as a means of community empowerment.

This is because CSR is capable of bridging government interests with the strategic goals of the company. For example, companies can support rural infrastructure development, organize health, education, and skills training programs for local communities. Thus, partnership-based CSR not only strengthens local capacity and improves social welfare but also builds a positive reputation for the company in the wider community. Recent research reveals that collaborative synergy between the government, the private sector, and civil society can magnify the impact of empowerment programs while strengthening corporate social accountability.<sup>4</sup>

However, the success of CSR is not always influenced by the amount of funds disbursed by the company, but highly depends on the extent to which the program aligns with community needs. Top-down implementation, without involving community participation, often fails to realize empowerment goals. Therefore, a participatory approach in the planning, implementation, and evaluation stages of CSR programs becomes very important so that the results truly align with the local context. Furthermore, the effectiveness of public policy regulating CSR also depends on cross-agency coordination and continuous oversight mechanisms. Without these steps, CSR potentially becomes merely an administrative formality with minimal

---

<sup>3</sup> George E Halkos., and Stylianos N. Nomikos. "Reviewing the status of corporate social responsibility (CSR) legal framework." *Management of Environmental Quality: An International Journal* 32, no. 4 (2021): 700-716.

<sup>4</sup> Rami Kaplan and Daniel Kinderman. "The business-led globalization of CSR: Channels of diffusion from the United States into Venezuela and Britain, 1962-1981." *Business & Society* 59, no. 3 (2020): 439-488.

social impact. In global developments, CSR is viewed as a strategic component of sustainable development that aligns with the Sustainable Development Goals (SDGs) agenda.

In Indonesia, the synergy between CSR and the SDGs agenda opens up great opportunities to accelerate the achievement of various development targets, especially in poverty reduction, increasing access to education, health, and environmental protection. Study results show that CSR implementation aligned with the SDGs framework is capable of providing a more systematic, measurable, and sustainable contribution to national development.<sup>5</sup> Thus, this paper affirms the importance of CSR as an integral part of public policy that not only accommodates corporate interests but also focuses on increasing community capacity. Through a literature review approach, this research aims to analyze how partnership-based CSR can function as a public policy instrument in encouraging inclusive and sustainable development in Indonesia.

## 2. Literature Review

Studies regarding the linkage between public policy and Corporate Social Responsibility (CSR) affirm that both have an important role in driving sustainable development. Public policy functions as a legal umbrella that regulates the implementation of CSR so that companies are not only oriented towards achieving economic profit but are also able to provide real benefits for the community and the

---

<sup>5</sup> Mohammad Nasih, Iman Harymawan, Yuanita Intan Paramitasari, and Azizah Handayani. "Carbon emissions, firm size, and corporate governance structure: Evidence from the mining and agricultural industries in Indonesia." *Sustainability* 11, no. 9 (2019): 2483.

surrounding environment.<sup>6</sup> In Indonesia, the existence of the Limited Liability Company Law along with Government Regulation Number 47 of 2012 reaffirms the status of CSR as a legal obligation, no longer merely a voluntary philanthropic activity. CSR positioned as a community empowerment instrument has become a focus in various studies. Through the partnership model, CSR is proven to enhance the capabilities of local communities, whether by providing access to education, health services, or job skills training. This form of partnership program is capable of creating a synergistic relationship between the direction of government development policy and the business interests of the company, resulting in more optimal and sustainable benefits from the program.<sup>7</sup>

In addition, a number of literature sources also emphasize that a participatory approach in CSR implementation is highly crucial. The direct involvement of the community in planning up to the execution of the program makes CSR activities more relevant and increases the sustainability of the results obtained. Without active participation, CSR programs potentially fail to deliver an empowerment impact because they do not match the real needs of the local community.<sup>8</sup> In the global context, CSR is positioned as an important part of achieving the Sustainable Development Goals (SDGs). Companies that integrate CSR strategies with the

---

<sup>6</sup> Faisal Faisal, Lilis Suryani Situmorang, Tarmizi Achmad, and Andri Prastiwi. "The role of government regulations in enhancing corporate social responsibility disclosure and firm value." *The Journal of Asian Finance, Economics and Business* 7, no. 8 (2020): 509-518.

<sup>7</sup> Ahmad Masum, H. H. H. A. A. Aziz, and Muhammad Hassan. "Corporate social responsibility and its effect on community development: An overview." *Journal of Accounting Science* 22, no. 1 (2020): 35-40.

<sup>8</sup> Januar Prasetyo, Sabihaini Sabihaini, Rusdiyanto Rusdiyanto, Arif Syafi'ur Rochman, and Nawang Kalbuana. "Corporate social responsibility community development and empowerment program in Indonesia." *Corporate Social Responsibility Community Development and Empowerment Program in Indonesia* 24, no. 1 (2021): 1-11.

SDGs agenda are proven to generate clearer and more measurable contributions, especially in efforts to reduce poverty rates, improve the quality of community health, and preserve environmental sustainability.<sup>9</sup> This integration makes CSR not just a corporate strategy to enhance reputation, but also a form of concrete commitment to the goals of sustainable world development.

Nevertheless, the effectiveness of public policy in regulating CSR does not only depend on the existing legal rules, but also on oversight and coordination between related institutions. Recent studies show that weak regulatory aspects or oversight mechanisms potentially hinder the optimization of CSR's role in supporting sustainable development in Indonesia.<sup>10</sup> Therefore, strengthening consistent regulation and collaboration between institutions is necessary so that CSR implementation truly aligns with national development goals and provides tangible benefits to the community. Thus, it can be concluded that the integration between public policy and CSR not only determines the direction of sustainable development but also serves as a strategic bridge for companies in aligning economic interests with the social needs of the community and environmental sustainability.

### 3. Method

This study utilizes the library research method as the main approach in analyzing the relationship between public policy and Corporate Social Responsibility

---

<sup>9</sup> Juniati Gunawan, Paulina Permatasari, and Carol Tilt. "Sustainable development goal disclosures: do they support responsible consumption and production?." *Journal of Cleaner Production* 246 (2020): 118989.

<sup>10</sup> Moh Taufik Hidayat and Moh Sutarjo. "Participation and coordination between companies and the Cirebon city government in poverty alleviation through corporate social responsibility programs." *International Journal of Science and Society* 3, no. 1 (2021): 154-172.

(CSR) concerning community empowerment efforts in Indonesia. The selection of this method is considered relevant because it allows the researcher to examine theories, concepts, regulations, and results of previous studies related to the research theme. Through this approach, a deeper understanding of how CSR is integrated into public policy is obtained. The stages in the library research are conducted systematically. First, the researcher identifies the main problem which is the focus, namely the connection between public policy and the implementation of partnership-based CSR as an instrument for increasing community capacity. Second, data collection is carried out through tracing academic sources, such as books, journal articles, proceedings, and official government documents. The literature selection is limited to publications and available to remain relevant to the latest developments from Google Scholar, Garuda or Elsevier.

The next stage is analysis using content analysis techniques. In this stage, the researcher compares findings, views, and arguments from various literature to find general patterns, similarities, or differences. The analysis does not only focus on the normative aspects of CSR policy but also examines empirical implementation in the field as explained in previous studies. In this way, the research is not merely descriptive but also analytical in assessing the effectiveness of the policies in force. Furthermore, the collected data is categorized according to the research theme. For example, literature related to the role of regulation, the implementation of partnership-based CSR, the challenges of community participation, and its relevance to the Sustainable Development Goals (SDGs). This categorization facilitates the

systematic arrangement of the analytical framework to answer the research questions.

To maintain validity, source is performed by comparing literature from various authors, institutions, and approaches. This effort is important to minimize bias towards a certain perspective and open space for identifying existing research gaps. Thus, this research has the potential to provide new contributions to academic study. The application of the library research method in this study becomes an important foundation for examining the integration of CSR into public policy. The results of the analysis are expected to show that public policy in Indonesia functions not only as a regulatory device but also as a strategy to strengthen community empowerment and support sustainable development.

## **4. Results**

### **4.1. The Role of Public Policy in CSR Integration in Indonesia**

Public policy in Indonesia has positioned Corporate Social Responsibility (CSR) as an instrument that holds a strategic position in supporting the sustainable development agenda. Since the ratification of Law Number 40 of 2007 concerning Limited Liability Companies and subsequently reinforced through Government Regulation Number 47 of 2012, CSR is no longer viewed only as a voluntary social activity, but has transformed into a legal obligation that companies must carry out, especially those engaged in the natural resource management sector. This legal provision marks a shift in the public policy paradigm, from merely encouraging voluntary involvement of the private sector towards a clearly and structurally

regulated corporate social obligation.<sup>11</sup> The regulation of CSR in Indonesian public policy is also born from the increasing global awareness of the importance of sustainable development.

Modern companies are not only positioned as entities pursuing economic profit but are also demanded to make a real contribution to social welfare and environmental preservation. This thinking is in line with the triple bottom line principle which emphasizes the importance of balancing economic, social, and environmental aspects in business activities.<sup>12</sup> Thus, public policy does not only function as a binding legal device but also has an ethical role in directing companies to take an active part in development oriented towards the interests of the wider community. Furthermore, the regulation regarding CSR provides a strong foundation for the government to conduct oversight and evaluation of programs implemented by companies.

However, the effectiveness of such regulation is highly dependent on the government's institutional capacity to carry out continuous monitoring functions. Several research findings show that weak coordination among agencies is often a major obstacle that inhibits the optimization of CSR implementation, so that public policy objectives are not maximally achieved.<sup>13</sup> This issue indicates that strong

---

<sup>11</sup> Faisal Faisal, Lilis Suryani Situmorang, Tarmizi Achmad, and Andri Prastiwi. "The role of government regulations in enhancing corporate social responsibility disclosure and firm value." *The Journal of Asian Finance, Economics and Business* 7, no. 8 (2020): 509-518.

<sup>12</sup> Ahmad Masum, H. H. H. A. A. Aziz, and Muhammad Hassan. "Corporate social responsibility and its effect on community development: An overview." *Journal of Accounting Science* 22, no. 1 (2020): 35-40.

<sup>13</sup> Moh Taufik Hidayat and Moh Sutarjo. "Participation and coordination between companies and the Cirebon city government in poverty alleviation through corporate social responsibility programs." *International Journal of Science and Society* 3, no. 1 (2021): 154-172.

regulation needs to be followed by effective institutional governance so that CSR can truly contribute to sustainable development. The integration of CSR into public policy also opens up great opportunities for the creation of collaboration between the government, the private sector, and civil society. This cross-actor cooperation pattern creates a mechanism of co-governance that is more participatory and inclusive. Within this framework, each actor has a complementary role: the government as the regulator and supervisor, the company as the program implementer, and civil society as the beneficiary and social overseer.

Such collaboration is viewed as capable of expanding the reach of CSR program impacts, increasing relevance to local needs, while strengthening the company's social legitimacy in the eyes of the public.<sup>14</sup> In addition to functioning as a legal obligation, CSR can also be a bridge that brings together the interests of the government and the business world. When integrated with public policy, CSR can encourage innovation in providing education services, health, skills training, and infrastructure development at the local level. With a partnership-based approach, companies do not only fulfill legal obligations but can also gain a positive image, public trust, and social support that strengthens business sustainability. This shows that CSR implementation aligned with public policy can create a mutually beneficial reciprocal relationship, both for the business world and the community. In the global context, the relationship between public policy and CSR is also viewed as a strategic step in achieving the Sustainable Development Goals (SDGs) targets.

---

<sup>14</sup> Rami Kaplan and Daniel Kinderman. "The business-led globalization of CSR: Channels of diffusion from the United States into Venezuela and Britain, 1962-1981." *Business & Society* 59, no. 3 (2020): 439-488.

The integration of the two not only provides a strong legal framework but also aligns corporate programs with the world development agenda. With the active involvement of companies, the achievement of development goals such as poverty alleviation, improving the quality of health, inclusive education, and environmental preservation can be realized more quickly. Therefore, public policy in Indonesia that positions CSR as a legal obligation while opening space for multi-stakeholder participation has significant meaning in creating inclusive, equitable, and sustainable development.

#### **4.2. Partnership-Based CSR as a Community Empowerment Instrument**

Partnership-based Corporate Social Responsibility (CSR) holds a strategic role in driving community empowerment in Indonesia. Through cooperation between companies, the government, and local communities, synergy is created in designing and implementing development programs. This approach ensures that CSR is no longer understood as only temporary philanthropic activity but is directed towards creating impacts that are long-term and sustainable. Examples of implementation often carried out include organizing job skills training, providing capital for micro-enterprises, and building basic infrastructure in rural areas.<sup>15</sup> Active community participation is a key factor in determining the success of CSR programs. By involving the community directly, companies can adjust the form of activities according to local needs, making the results achieved more relevant and sustainable.

---

<sup>15</sup> Januar Prasetyo, Sabihaini Sabihaini, Rusdiyanto Rusdiyanto, Arif Syafi'ur Rochman, and Nawang Kalbuana. "Corporate social responsibility community development and empowerment program in Indonesia." *Corporate Social Responsibility Community Development and Empowerment Program in Indonesia* 24, no. 1 (2021): 1-11.

Conversely, programs designed top-down without considering community aspirations tend to be ineffective in achieving empowerment goals. Therefore, the partnership-based CSR model is considered more appropriate compared to traditional, one-sided approaches.<sup>16</sup>

Besides providing direct benefits to the community, the application of partnership-based CSR also brings advantages to the company. Through well-planned and participatory programs, companies can build a positive image, gain public trust, and obtain a social license to operate. This is important, especially for companies in the natural resource sector whose activities often directly intersect with the community and the surrounding environment. Recent research shows that companies that adopt the partnership model in CSR are better able to maintain harmonious relations with local communities and reduce the risk of social conflict.<sup>17</sup>

In the global context, CSR integrated with the Sustainable Development Goals (SDGs) agenda is proven to provide a more tangible contribution to development. The alignment of CSR with the SDGs allows companies to play an active role in achieving national development targets while strengthening Indonesia's position at the international level. CSR programs that support the agenda of poverty alleviation, improvement of education quality, and environmental preservation efforts are concrete manifestations of the private sector's contribution to sustainable development. Empirical findings indicate that companies implementing the SDGs

---

<sup>16</sup> Juniati Gunawan, Paulina Permatasari, and Carol Tilt. "Sustainable development goal disclosures: do they support responsible consumption and production?." *Journal of Cleaner Production* 246 (2020): 118989.

<sup>17</sup> Mohammad Nasih, Iman Harymawan, Yuanita Intan Paramitasari, and Azizah Handayani. "Carbon emissions, firm size, and corporate governance structure: Evidence from the mining and agricultural industries in Indonesia." *Sustainability* 11, no. 9 (2019): 2483.

framework in CSR program design successfully increase implementation effectiveness and generate added value, both for the community and for the company itself.<sup>18</sup>

Despite its great potential, the implementation of partnership-based CSR still faces a number of challenges.<sup>19</sup> One of them is the limited coordination between companies and local governments in designing programs that align with local development priorities. On the other hand, there is still limited community capacity in optimizing the opportunities provided by CSR programs. To overcome this, the government's role becomes very important, especially in providing training, mentoring, and oversight mechanisms so that CSR programs are truly capable of empowering the community thoroughly.

This research affirms that the integration of CSR into Indonesia's public policy framework opens up significant opportunities for strengthening community empowerment. However, the effectiveness of implementation highly depends on the quality of the regulation, coordination among institutions, and the involvement of the community as the main actor. Without these elements, CSR potentially gets trapped in formalistic practices that minimally contribute tangibly. Therefore, an inclusive partnership-based strategy and active community participation are key to optimizing CSR's role as a public policy instrument that drives inclusive and sustainable development.

---

<sup>18</sup> Lia Muliawaty and Rizky Ilhami. "Implementation of sustainable development policies in waste management." *Journal of Governance* 7, no. 3 (2022): 687-697.

<sup>19</sup> Yani Hendrayani, Siti Maryam, and Uljanatunnisa Uljanatunnisa. "CSR Partnership Model for Sustainable MSMEs Development: A Case Study of the Partnership Program at PT Jasa Marga (Persero) Tbk." *Society* 8, no. 1 (2020): 94-108.

## 5. Discussion

The results of this study confirm that public policy in Indonesia holds a very strategic position in integrating Corporate Social Responsibility (CSR) as a means of supporting sustainable development. Through existing legal instruments, the government encourages companies to not merely be oriented towards economic profit, but also to make a real contribution to social welfare and environmental preservation. Nevertheless, the success of regulation is highly determined by the extent to which implementation can be consistently executed in the field. Some previous findings show that a weak oversight system and a lack of coordination among institutions still act as obstacles in maximizing the positive impact of CSR on community empowerment.<sup>20</sup>

The partnership-based CSR model is proven to yield a greater contribution compared to conventional philanthropic approaches. Through the partnership mechanism, synergy is created among the government, the private sector, and the community so that the programs designed are more aligned with the community's real needs. This participatory approach not only strengthens the company's social legitimacy but is also capable of improving the quality of life for the community in a sustainable manner. By involving the community as the main actor, CSR potentially creates a more consistent, long-term impact. This supports the research finding

---

<sup>20</sup> Moh Taufik Hidayat and Moh Sutarjo. "Participation and coordination between companies and the Cirebon city government in poverty alleviation through corporate social responsibility programs." *International Journal of Science and Society* 3, no. 1 (2021): 154-172.

affirming that active community participation is a determining factor for success in the implementation of empowerment-based CSR programs.<sup>21</sup>

Furthermore, the integration of CSR with the Sustainable Development Goals (SDGs) agenda further affirms the important role of the private sector in national development. When CSR is directed towards achieving the SDGs such as poverty alleviation, improving the quality of education, health services, and environmental sustainability the resulting contribution becomes more measurable and in accordance with global development targets. Recent research proves that companies adopting the SDGs framework in CSR program design are not only capable of strengthening corporate reputation but also increasing program effectiveness, thereby providing real benefits to the wider community.<sup>22</sup>

This discussion affirms that CSR has great potential to be used as an effective public policy instrument, especially if carried out with a partnership model, participatory principles, and an orientation towards sustainable development. However, a number of challenges still emerge, including weak coordination among actors, limited community capacity to utilize CSR opportunities, and inconsistency in oversight mechanisms. These factors can reduce policy effectiveness if not addressed seriously. Therefore, the active involvement of all stakeholders, including the government, the business world, and civil society, is highly needed so that CSR truly functions as a main driver of community empowerment in Indonesia and is

---

<sup>21</sup> Januar Prasetio, Sabihaini Sabihaini, Rusdiyanto Rusdiyanto, Arif Syafi'ur Rochman, and Nawang Kalbuana. "Corporate social responsibility community development and empowerment program in Indonesia." *Corporate Social Responsibility Community Development and Empowerment Program in Indonesia* 24, no. 1 (2021): 1-11.

<sup>22</sup> Juniati Gunawan, Paulina Permatasari, and Carol Tilt. "Sustainable development goal disclosures: do they support responsible consumption and production?." *Journal of Cleaner Production* 246 (2020): 118989.

capable of providing a tangible contribution to the achievement of inclusive and sustainable national development.

## **6. Conclusion**

This research confirms that public policy has a very important role in driving the implementation of Corporate Social Responsibility (CSR) as an instrument for sustainable development in Indonesia. Through applicable regulations, CSR is no longer considered a voluntary activity but a legal obligation that must be fulfilled by companies, especially in the natural resource sector. The integration of CSR into public policy provides a strong foundation to ensure that companies participate in improving community welfare and preserving the environment.

Partnership-based CSR is proven to be a more effective model compared to traditional philanthropic approaches because it is capable of creating synergy among the interests of the government, private sector, and the community. Programs implemented with community participation yield more relevant and sustainable impacts and are capable of strengthening the company's social legitimacy. In addition, the link between CSR and the Sustainable Development Goals (SDGs) agenda expands the private sector's contribution to the achievement of national and international development targets. However, the success of public policy and CSR implementation highly depends on the quality of coordination among actors, the effectiveness of oversight, and the community's capacity to utilize the available opportunities. Therefore, the active role of all parties is greatly needed so that CSR

can truly become a strategic instrument in realizing community empowerment and sustainable development in Indonesia.

## References

- Faisal, Faisal, Lilis Suryani Situmorang, Tarmizi Achmad, and Andri Prastiwi. "The role of government regulations in enhancing corporate social responsibility disclosure and firm value." *The Journal of Asian Finance, Economics and Business* 7, no. 8 (2020): 509-518.
- Gunawan, Juniati, Paulina Permatasari, and Carol Tilt. "Sustainable development goal disclosures: do they support responsible consumption and production?." *Journal of Cleaner Production* 246 (2020): 118989.
- Halkos, George E., and Stylianos N. Nomikos. "Reviewing the status of corporate social responsibility (CSR) legal framework." *Management of Environmental Quality: An International Journal* 32, no. 4 (2021): 700-716.
- Hendrayani, Yani, Siti Maryam, and Uljanatunnisa Uljanatunnisa. "CSR Partnership Model for Sustainable MSMEs Development: A Case Study of the Partnership Program at PT Jasa Marga (Persero) Tbk." *Society* 8, no. 1 (2020): 94-108.
- Hidayat, Moh Taufik, and Moh Sutarjo. "Participation and coordination between companies and the Cirebon city government in poverty alleviation through corporate social responsibility programs." *International Journal of Science and Society* 3, no. 1 (2021): 154-172.

- Kaplan, Rami, and Daniel Kinderman. "The business-led globalization of CSR: Channels of diffusion from the United States into Venezuela and Britain, 1962-1981." *Business & Society* 59, no. 3 (2020): 439-488.
- Kusters, Koen, Maartje De Graaf, Louise Buck, Katherine Galido, Alphonse Maindo, Heidi Mendoza, Tran Huu Nghi, Edi Purwanto, and Roderick Zagt. "Inclusive landscape governance for sustainable development: assessment methodology and lessons for civil society organizations." *Land* 9, no. 4 (2020): 128.
- Masum, Ahmad, H. H. H. A. A. Aziz, and Muhammad Hassan. "Corporate social responsibility and its effect on community development: An overview." *Journal of Accounting Science* 22, no. 1 (2020): 35-40.
- Muliawaty, Lia, and Rizky Ilhami. "Implementation of sustainable development policies in waste management." *Journal of Governance* 7, no. 3 (2022): 687-697.
- Nasih, Mohammad, Iman Harymawan, Yuanita Intan Paramitasari, and Azizah Handayani. "Carbon emissions, firm size, and corporate governance structure: Evidence from the mining and agricultural industries in Indonesia." *Sustainability* 11, no. 9 (2019): 2483.
- Prasetio, Januar, Sabihaini Sabihaini, Rusdiyanto Rusdiyanto, Arif Syafi'ur Rochman, and Nawang Kalbuana. "Corporate social responsibility community development and empowerment program in Indonesia." *Corporate Social Responsibility Community Development and Empowerment Program in Indonesia* 24, no. 1 (2021): 1-11.