

Implementation of Corporate Social Responsibility (CSR) at PT. Era Sawita, Kepenuhuan District, Rokan Hulu Regency, Riau Province

Siti Fatimah ^{1*}, Virna Museliza ², Ratna Nurani³

^{1,2} Public Administration Study Program, ³Management Study Program, Faculty of Economics and Social Sciences, Sultan Syarif Kasim State Islamic University of Riau, Pekanbaru, Indonesia

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ABSTRACT

Companies are indeed encouraged and required to seek and obtain the greatest possible profits. The Company's main activity, apart from seeking profit, is to protect and preserve the environment. The environment that is protected and preserved is the environment around the company which is more or less affected by the production and distribution activities carried out by the company. This research aims to determine the implementation and factors inhibiting the implementation of Corporate Social Responsibility (CSR). The method used is descriptive qualitative, the informants in this study were the Sub-district Head, Manager, Implementation Unit Division, and Community and Community Leaders. Interview and Observation Data Collection Techniques. The results of the discussion are known starting from planning, implementation, evaluation, and reporting have been running well but have not been maximized because there are still problems faced. The problems faced in the implementation of Corporate Social Responsibility (CSR) of PT Era Sawita include: The sanctions given by the Rohul Corporate Social Responsibility (CSR) Forum are still weak and the lack of concern from NGOs and the community so the implementation of PT. Era Sawita is not running well, there are problems with ineffective time in implementing the Corporate Social Responsibility (CSR) program, and also the community is not involved in making the report.

*Corresponding author.

E-mail: Virna.Museliza@uin-suska.ac.id

INTRODUCTION

The existence of public administration and business administration can be explained primarily by the existence of criticism of the performance of the public sector. Criticism of the performance of old, unresponsive, and inefficient public organizations is perhaps not something new. When the concept of modern bureaucracy was first coined, there was also a tendency for cynicism or rejection when someone heard the word "bureaucracy" or "bureaucrat".

The role of the government is also considered very important because as the holder of regulatory authority, it has control over activities in society carried out by companies and by the community. Given the importance of the government's position in development activities, it is also necessary to examine the role of the government in collaboration between stakeholders in the implementation of CSR programs. Stakeholder collaboration is one of the keys to success in implementing CSR that can empower the community, namely in the form of involvement of all stakeholders in the implementation of CSR programs. Companies as the main implementers of CSR activities, as well as parties that fund community development activities, are key stakeholders.

Corporate social responsibility or corporate social responsibility is a form of corporate responsibility towards society. Corporate social responsibility (CSR) aims to ensure that the community feels the benefits of the company's presence, both direct and indirect. The community in the environment where the company is established and operates is a community that must be a priority. Corporate social responsibility (CSR) is a company's commitment to carrying out its social responsibilities to society. Companies do not provide many benefits to the surrounding community, for example, then the most minimal thing is to maintain and manage waste independently. When companies maintain and manage waste, it will not disrupt the survival of the community around the company.

Companies are indeed encouraged and required to seek and obtain the greatest possible profits. The Company's main activity, apart from seeking profit, is to protect and preserve the environment. The environment that is maintained and preserved is the environment around the company that is more or less affected by the production and distribution activities carried out by the company. Companies in Indonesia implementing the concept of Corporate Social Responsibility (CSR) are "forced" by the government, both local and central governments, and the regulations that govern it. The coercion in question is to be transparent in implementing corporate social responsibility programs.

Government regulations and rules are made due to environmental problems that often occur in Indonesia caused by company activities, especially those engaged in the exploitation and exploration of natural resources. By the opening of the 1945 Constitution of the Republic of Indonesia, paragraph 4, namely " Then from that to form a government of the Indonesian state that protects all the Indonesian people and all of

Indonesia's homeland and to advance public welfare, educate the nation's life, and participate in implementing world order based on independence, eternal peace, and social justice" it can be explained that the function of the government in implementing CSR at PT. Era Sawita, Kepenuhan District, Rokan Hulu Regency is one of the applications of the government's function as protecting the community from the role of private companies which are increasingly numerous.

Corporate Social Responsibility (CSR) has long been a concern for policymakers, demonstrating an awareness of the potential negative impacts of business activities that need to be mitigated to protect society and support the business climate. CSR is now seen as a realistic necessity, not a waste, with increasing social and environmental awareness among both capital owners and the public.

In implementing Corporate Social Responsibility (CSR) programs, companies must apply the basic principles of CSR according to Elkington (Elkington, in Wedayanti 2018) which includes the concept of 3P: Profit, People, and Planet. Profit means that companies must remain oriented towards economic profit for sustainability. People refer to the company's obligation to increase concern for the surrounding community. Planet means companies must pay attention to environmental sustainability and biodiversity.

CSR (Corporate Social Responsibility) programs are a form of company concern for the surrounding community with the hope that the community will benefit from the company's existence. CSR involves corporate actions to improve community welfare and fulfill its social responsibilities. Through the Corporate Social Responsibility (CSR) program, it is expected that companies can overcome problems such as unemployment, poverty, and environmental problems. Companies are expected to build regions and support regional autonomy through community empowerment and development, as well as ensure synergy with provincial government policies and regional regulations implemented at the village level.

Corporate Social and Environmental Responsibility (CSR) is highly dependent on government policies, both at the central government and local government authority levels. CSR is a company's commitment to play a role in sustainable economic development to improve the quality of life and the environment, providing benefits to the company, local communities, and the general public. In the context of PT. Era Sawita, there are complaints from the community in its operational area regarding problems such as damaged roads and unrepaired prayer rooms, as well as a lack of concern for the local environment, indicating the company's inability to fulfill its social responsibilities.

The institution built in the Corporate Social Responsibility (CSR) forum is expected to be an interactive institution for multi-stakeholders, where BAPPEDA of Rokan Hulu Regency functions as a media partner for CSR Forum members. The institutional structure involves an advisory team, a CSR Forum secretariat, and a technical team that serves as the implementer. The technical team is responsible for the process of data

collection, registration, and verification of actions; the knowledge management system; and dissemination of reports and information regarding CSR activities and the development of Rokan Hulu Regency. To ensure effectiveness, the technical team needs to choose clear legal legality, such as the Decree of the Regent of Rokan Hulu Regency.

Cooperation and communication established in the Corporate Social Responsibility Forum (TJSP) of Rokan Hulu Regency will form a strong commitment to the implementation of the Strategic Plan (Renstra) that has been formulated. Good cooperation and communication between stakeholders will create a strong and synergistic TJSP Forum, where discussions and discussions are carried out to then be reported to the Regent of Rokan Hulu. This can encourage the TJSP Forum to evaluate the allocation of TJSP funds. It is important to involve the Village Government in the Rokan Hulu Regency TJSP Program so that the intentions and objectives of the Forum members do not backfire on themselves.

This is intended so that communication in the implementation of activities by the Corporate Social Responsibility Forum (CSR) of Rokan Hulu Regency together with related stakeholders can run in two directions (interactive). This study will focus on the study of the CSR Program of PT. Era Sawita, especially in road repairs in Kepenuhan District, Rokan Hulu Regency.

Table 1 CSR Program of PT Era Sawita in Kepenuhan District, Rokan Hulu Regency

No	Development sector	Target	Realization	Not Realized
1	Road Infrastructure	8	5	3
2	Government building infrastructure	3	1	2
3	Infrastructure of the Prayer Room Building	15	11	4
Total		26	17	9

Source: Researcher Processing, 2024

The types of assistance provided in the environmental development program include facilities and infrastructure. Based on Rokan Hulu Regency Regional Regulation Number 2 of 2015 concerning Corporate Social Responsibility (TJSP), efforts to realize the welfare and prosperity of the community and the sustainability of environmental functions in Rokan Hulu Regency are an integral part of the implementation of the Rokan Hulu Regency Government. These efforts will be carried out well if there is a synergistic relationship between the Regional Government, business actors, and the

community. Business actors receive convenience and protection in doing business as well as wider opportunities to participate in the socio-economic empowerment of the community and environmental preservation in all its aspects.

The author found that CSR programs tend to be poorly targeted in their distribution. Several village heads in Kepenuhan District, Rokan Hulu Regency reported that even though they asked for financial support for road repairs, the assistance provided was far from expectations. For example, the village head asked for IDR 20,000,000 but only received IDR 8,000,000. CSR assistance from PT Era Sawita was only given once and was not sustainable, completed, or gradual. The company claims to have disbursed funds for various CSR activities in 2021-2022, but the reality on the ground shows that the funds have not had a significant impact on the lives of residents. Several residents claim to have never received attention from the company, even though they live in villages affected by the company's extraction activities. Submissions made by some people have close ties with the company, which affects the smoothness of the process.

PT Era Sawita is a company engaged in the palm oil industry. The company earns revenue and incurs operating expenses to finance its operational activities, to generate profit. Based on existing data, PT Era Sawita experienced fluctuations in profits and losses in the following years, which is reflected in the company's revenue and profit table.

The development of PT Era Sawita's revenue and profit shows significant fluctuations from year to year. In 2021, the company's revenue increased to IDR 5,847,810,780,010 and its profit increased to IDR 2,425,800,945,420. However, in 2022, revenue fell to IDR 5,708,475,620,599 and profit also fell to IDR 1,800,533,828,422. In 2023, revenue increased again to IDR 6,451,118,061,056, while profit also increased to IDR 2,404,444,990,882. These fluctuations indicate that the company is facing problems in revenue and expenses, with the company's costs always increasing every year affecting the profits earned. This evaluation indicates that the company's profits experienced significant increases and decreases, related to the company's operating costs.

The company has not been effective in realizing community development programs, which should aim to empower the community. Although the company's production process provides job opportunities and stimulates local economic activity, community incomes can be threatened if the extraction process stops or the company leaves the operating area. In addition, environmental damage and pollution due to company activities can cause problems such as erosion, flooding, landslides, and disruption to community health and economy.

Field findings show that the road in Kepenuhan District, Rokan Hulu Regency, has been damaged due to frequent use by palm oil trucks carrying loads of 10-15 tons heading to PT Era Sawita. Many palm oil plantations in the area sell their products to PT Era Sawita, which has an impact on road damage. PT Era Sawita, as a palm oil

plantation company, focuses on increasing the volume and quality of palm oil processed product production such as CPO, PKO, PKM, RSS, and SIR 10/20. The company also strives to increase efficiency and effectiveness in all production lines, including land clearing, planting, and plasma plantation development, to ensure optimal results by national and international standards.

However, PT Era Sawita's CSR program in Rokan Hulu Regency has not been effective in solving poverty and environmental problems faced by local communities. Although community development programs are supposed to address both issues and prepare communities to be self-sufficient after extraction, their implementation has not achieved the expected targets. Several planned development programs have not been fully implemented, indicating a gap between plans and actual implementation in the field. This study aims to determine how the implementation of Corporate Social Responsibility (CSR) at PT Era Sawita, Kepenuhan District, Rokan Hulu Regency, and the factors that hinder its implementation.

LITERATURE REVIEW

This research uses the Implementation theory according to Wibisono (2007) which consists of the planning stage, implementation stage, evaluation stage, and reporting stage which have an impact on the company and also on society.

The planning stage is the initial stage in an organization's activities related to achieving the organization's goals. Compiling a document that describes what, who, where, how long, how much budget, and how to carry out an activity. The implementation stage is the stage where an activity is carried out to complete a project and is a stage that greatly determines the success or failure of a project. The evaluation stage is the activity of implementing the program and driving activities according to the planning as determined. The reporting stage is a record that provides information about certain activities and the results that are submitted to the authorities or related to the activity (Wibisono, 2007).

This research is in line with previous research, namely the first research, Syahputra's research highlighted the implementation of CSR at PTPN IV Dolok Ilir Plantation Unit, Simalungun Regency. In this study, Syahputra examined how CSR implemented by PTPN IV affects the surrounding community. He found that the implementation of CSR was quite helpful in improving the community's economy, although the assistance provided was still short-term. This shows that despite the positive impacts, the existing CSR program has not been able to achieve the long-term sustainability needed for more significant changes (Syahputra, 2008).

Research by Rifienti Herlinda Wandina, Deasy Arisanty, and Ellyn Normelani focuses on the implementation of CSR programs by PT. ADARO Indonesia in the field of education in Tanta District, Tabalong Regency. They examine how this CSR program is designed to fulfill the company's responsibility towards the environment and community development. The results of the study indicate that the program is effective

in assisting in the field of education, although there are some problems in its implementation. This finding emphasizes the importance of continuous monitoring and evaluation to overcome obstacles that arise during implementation (Wandina et al., 2016).

Syaniatul Wida's research examines the implementation of CSR at PT. Telkom Majapahit, Bandar Lampung, and its impact on community welfare from an Islamic economic perspective. This study uses various analysis methods such as validity, reliability, and simple regression tests to assess the influence of the CSR program. The results show that the CSR program of environmental development partnerships has a positive influence on improving community welfare. This highlights the importance of CSR in the context of Islamic economics, where community welfare is the main focus (Wida, 2017).

The research conducted by Ainul Chanafi, Achmad Fauzi, and Sunarti focused on public perception of CSR implementation and its impact on corporate image. This study was conducted at PT. GreenFields Indonesia, Babadan Village, Ngajum District, Malang. The results of the study showed that there was a significant influence between CSR implementation and corporate image. This finding emphasizes the importance of public perception in assessing the success of CSR and how this can improve the company's reputation in the eyes of the public (Chanafi, 2015).

Research by Ariiq Naufal Nur'aqil and Fatchur Rohman examines the implementation of CSR at PT. Angkasa Pura II (Persero) during the 2021 period. They found that the implementation of CSR has been going well, but there are still some problems such as fostered partners who do not pay installments and the impact of the COVID-19 pandemic on the CSR budget. This study emphasizes the importance of overcoming these challenges to ensure the success of CSR programs in the future and achieve the desired impact (Naufal N, Ariiq and Dr. Drs. Fatchur Rohman, M.Si., CSM., 2022).

Finally, Dwi Gemina in his research highlighted the influence of PT. Aneka Tambang's CSR program on the standard of living of the community in Nanggung District, Bogor Regency. This study uses various analysis techniques to measure the impact of CSR programs in the fields of education, health, environment, and security. The results of the study indicate that the CSR program of PT. Aneka Tambang has a simultaneous positive influence on the socio-economic conditions of the community. In particular, the fields of education, environment, and safety provide significant contributions to improving the standard of living of the community (Gemina, 2015).

METHODOLOGY

This research is a type of qualitative descriptive research. The research location was chosen by the author regarding the Implementation of Corporate Social Responsibility (CSR) at PT. Era Sawita, Kepenuhan District, Rokan Hulu Regency. This location is

precisely located in Kec. Kepenuhan, Rokan Hulu Regency, Riau 28558 The author uses this location as information on how to implement Corporate Social Responsibility (CSR) at PT. Era Sawita, Kepenuhan District, Rokan Hulu Regency.

Data were collected based on Sugiyono (2016) through observation, interview, and documentation techniques. In this study, there were 9 informants consisting of sub-district heads and managers of PT. Era Sawita to the community of PT. Era Sawita, Kepenuhan District, Hulu Regency. The data analysis was carried out according to (Miles et al., 2014), namely data reduction and data presentation.

RESULTS AND DISCUSSION

A. Implementation of Corporate Social Responsibility (CSR) at PT. Era Sawita, Kepenuhan District, Rokan Hulu Regency.

In general, Corporate Social Responsibility is an increase in the quality of life, meaning the ability of humans as individual members of society to be able to respond to existing social conditions and to enjoy and utilize the environment including existing changes while maintaining it. In other words, it is a way for companies to organize business processes to produce positive impacts on society. Corporate social responsibility is not only limited to the concept of donors, but the concept is very broad and is not static and passive, only issued from the company, but the rights and obligations are shared between stakeholders.

This research uses Wibisono's theory (2007) which states that in general, companies implement CSR using the following stages:

1. Planning Stage

The planning stage is the initial stage in an organization's activities related to achieving the organization's goals. Compiling documents that describe what, who, where, how long, how much budget, and how to carry out an activity. This section discusses the form of socialization or notification that has been carried out by PT. Era Sawita related to Corporate Social Responsibility environmental issues to the community. In addition, this discussion also discusses internal communication between companies and the government, companies and the community, and companies and the government and the community (Wibisono, 2007).

Based on the results of interviews with various parties related to the implementation of Corporate Social Responsibility (CSR) at PT. Era Sawita, some important information was revealed regarding the CSR program planning stage. According to Sagitaroni, Admin Manager, the company started with a road and prayer room survey to obtain administrative and condition data. Erni from the CSR Implementation Division also emphasized that they had conducted a field survey and prepared the administration for the next process. The Head of Kepenuhan District, Gustia Hendri, added that administration and field surveys were part of the planning process. However, several

people such as Herman and Eko expressed ignorance regarding the details of the implementation and hoped that social planning could meet their expectations. Community leaders also indicated that the planning and implementation were carried out by the company, but not all leaders knew the details of the process.

The author's observation shows that PT. Era Sawita approaches community leaders and the general public, but the CSR planning process does not involve the community directly. This indicates that the company only obtains information from the sub-district head without involving the community in planning, which has the potential to reduce the effectiveness of the CSR program in meeting local needs.

Based on the author's interview with the Manager of PT. Era Sawita regarding the implementation of CSR, it is known that road repairs in the CSR program require 8 months. This project includes repairing 15 km of damaged roads and paving 18 km of unpaved roads. Budget allocation is based on proposals from the community and local government, including sub-district heads and community leaders. The budget is allocated after receiving proposals and accompanied by a budget plan, and repairs are carried out and supervised directly by the company (Sagitaroni, Admin Manager/Ktu, June 7, 2024).

From the results of the interview with the CSR Implementation Division, it was discovered that the duration of the work was 8 months, with details of repairing 15 km of damaged roads and paving 18 km of roads, where the company carried out and supervised the repair process itself.

However, the results of the interview with the Kepenuhan Sub-district Head, Gustia Hendri, showed differences in information, where it was stated that the damaged road to be repaired was 8 km long and the unpaved road was 12 km long. The Sub-district Head also noted that information regarding the budget was not open to the public. Some residents also stated that the program only involved certain people, indicating a lack of transparency in the implementation process.

Based on the results of interviews and observations, the community revealed that they were not directly involved in the road and prayer room repairs planned by PT. Era Sawita. They were not involved in cooperation and were not given information about the duration of the work or the budget used. In addition, community leaders also expressed ignorance regarding budgeting and planning, relying on companies to implement projects without community participation.

Observations show that PT. Era Sawita has approached community leaders but is still less transparent in terms of budget and communication with the local community. The results of interviews and observations indicate that in the CSR planning stage, the company did not involve the community directly and only relied on information from the sub-district head. Communication between PT. Era Sawita and the community during the planning of the road and prayer room repair program seemed ineffective, with minimal socialization and community involvement in the planning process.

2. Implementation Stage

In implementing strategy, human resources are a key element, encompassing all members of the organization with their respective roles and functions. In the construction of road infrastructure, workers are usually selected through meetings and agreements to form working groups. Based on an interview with the Kepenuhan Sub-district Head, it is known that in the implementation of PT. Era Sawita's CSR program in the social sector, roles, and assignments involve various parties selected through administrative processes and agreements.

In the implementation of road and prayer room construction and repairs, the workers in the field are generally contractors and builders selected by the company. This was expressed by various parties, including the Admin Manager of PT. Era Sawita, the CSR Implementation Division, and several communities and community leaders. They confirmed that the company sought and appointed contractors and builders to carry out the work. Several people also observed that this work was managed by the company through the selection of contractors and builders assigned to these projects.

Based on an interview with the Manager of PT. Era Sawita, the implementation of the Corporate Social Responsibility (CSR) program in the social sector involves several important steps. First, cleaning the area which includes trimming trees and grass on the edge and middle of the road. Next, land arrangement to avoid bumpy or sloping road surfaces. The last stage is road cementing to overcome damage caused by rain and improve road quality, which is expected to provide significant benefits to the community.

According to the CSR Implementation Division, the process includes cleaning, leveling, and filling to ensure that the repaired road is more stable and durable. The Kepenuhan Sub-district Head also confirmed that the company has started cleaning the road and is focusing its efforts on the road infrastructure and the prayer room, with the hope that this process will facilitate public access and provide sustainable improvements.

Based on interviews with community leaders, the road and prayer room repair project was carried out by PT. Era Sawita has involved road leveling and filling. Community leaders such as Dewi and Mr. Susanto expressed their hope that this process could be completed quickly to overcome the problem of potholes and unpaved roads. Meanwhile, Mr. Tomo added that the filling has been done, but hopes that the work will be completed soon.

However, responses from the community such as Herman, Eko, and Marlinda show that despite efforts to level and fill, the road repair process is still not fully completed. The community complained about delays and inadequate results. The author's observations revealed that although the construction of places of worship and schools had been carried out, repairs to roads and prayer rooms had not achieved the expected results. The previously repaired road quickly deteriorated, allegedly due to poor-quality

materials. In addition, there were indications of problems related to funds and illegal levies that affected the implementation of the project.

The results of interviews and observations show that the implementation of the CSR program of PT. Era Sawita faces significant problems, including weak sanctions from the CSR Forum for Corporate Social Responsibility (TJSP) Rohul and a lack of attention from NGOs and the community. This has resulted in the effectiveness of assistance programs, such as repairing prayer rooms and roads, being inadequate. Most informants said that this program has not met the target or needs of the community, with roads that are still full of holes or not yet paved and prayer rooms that lack materials.

3. Evaluation Stage

Evaluation stage, there is a direct visit. After the CSR program is implemented, the next step is evaluation. The evaluation stage is a stage that needs to be carried out consistently from time to time to measure the extent of the effectiveness of CSR implementation. In addition, conduct evaluations and assessments and make corrections and improvements as soon as possible to any deviations from the apparatus.

From the observation results, it is known that repairing roads and prayer rooms in Kepunuhan District has helped overcome several community problems, such as repairing damaged roads and reducing the risk of traffic accidents. However, the repair process took a long time and even experienced a strike by the task force. This indicates that there are deficiencies in the implementation of improvements that need to be considered by the relevant parties.

Although the improvements are aimed at improving public comfort, in reality, the roads in Kepunuhan Hulu District still need further improvements and the project has not fully complied with the initial agreement.

From the results of interviews and observations, it was found that there was a need for additional sanctions from the Corporate Social Responsibility (CSR) Forum to increase corporate accountability in implementing CSR. More rigorous evaluation is needed to ensure that the aid programs that have been implemented are effective. The community still faces obstacles, especially related to road repairs and prayer rooms that are not yet fully by the initial agreement. Although the company is committed to repairing the road on Jalan Desa Kepyang, Kepunuhan Hulu District, only part of the plan has been realized.

4. Reporting Stage

Reporting is needed to build an information system, both for the decision-making process and for the disclosure of material and relevant information about the company. So, in addition to functioning for the needs of shareholders, it also functions for other stakeholders.

Based on an interview with PT. Era Sawita, the company confirmed that they made a report on the implementation of the CSR program that had been evaluated. This report was submitted to the Senior CSR Officer at the head office of PT. Era Sawita in Pekanbaru and was also informed to the community and local government. However, the community reported that they had not received a report or information regarding the implementation of CSR. Several residents stated that they were not aware of any reports or information regarding CSR activities carried out by the company.

Based on an interview with PT. Era Sawita, the company confirmed that they made a report on the implementation of the CSR program that had been evaluated. This report was submitted to the Senior CSR Officer at the head office of PT. Era Sawita in Pekanbaru and also informed the community and local government. However, the community and the Kepunuhan Hulu Sub-district Head reported that they had not received a report or information regarding the implementation of CSR. The Kepunuhan Hulu Sub-district Head confirmed that there was no report from the company regarding road and prayer room repairs. Community leaders also did not receive reports, either from the company or the sub-district. According to the manager of PT. Era Sawita, the report is submitted once a year, usually in the form of year-end bookkeeping. However, the Kepunuhan Hulu Sub-district Head noted that companies do not always report annually. Community leaders and residents also stated that they were not aware of the reporting time or had not received any information regarding the report.

Based on an interview with PT. Era Sawita, the purpose of making a CSR activity report in the social sector is to provide information for report users, including activities and financial information to support decision-making. The CSR Implementation Division and the Kepunuhan Hulu Sub-district Head emphasized the importance of reports for evaluation, knowing the budget, and transparency in CSR implementation. Community leaders and residents also stated that the reporting was aimed at transparency and ensuring that road and prayer room repairs were carried out optimally.

From the observation results, it is known that many people and community leaders complained about the lack of information from companies regarding the creation, timing, and purpose of CSR reporting. They felt that the lack of transparency in corporate communication in the social sector, especially road and prayer room repairs, caused misunderstandings between the company and the community. Interviews and observations also revealed that CSR reporting by the company was not going well and the community was not involved in the process.

Even when implementers feel they understand and have the resources to run a program, failure often occurs because bureaucratic structures hinder coordination. Complex policies require cooperation between many parties, and wasting resources can affect the overall implementation results.

B. Inhibiting Factors in the Implementation of Corporate Social Responsibility (CSR) at PT. Era Sawita, Kepenuhan District, Rokan Hulu Regency.

The implementation process of PT. Era Sawita's CSR program cannot always be carried out without any obstacles. Therefore, supporting factors are needed so that the implementation process can run effectively and efficiently.

The supporting factors are divided into two, namely internal and external factors that influence the success of an implementation. The inhibiting factors identified in the implementation of CSR programs both internally and externally are as follows:

- 1) The community is not involved in implementing CSR.
- 2) There is no organizational structure or implementing person specifically handling CSR.
- 3) The failure of the Corporate Social Responsibility Forum (CSR) in Rokan Hulu Regency.
- 4) Lack of community participation in implementation.

These inhibiting factors must then become the main agenda of the company with partners who work together in CSR activities to find solutions so that the implementation of CSR can be effective, efficient, and right on target and bring benefits to all stakeholders.

CONCLUSION

Based on the research results, the implementation of Corporate Social Responsibility (CSR) in the environmental sector of PT. Era Sawita in Kepenuhan District, Rokan Hulu Regency, is less than optimal. The planning stage shows a lack of communication between the company and the community. At the implementation stage, there are still problems such as weak sanctions and lack of attention from NGOs. The evaluation stage was hampered by unresolved aid programs, while the reporting stage was not carried out properly. The main inhibiting factors are minimal community participation, the absence of a specific structure for CSR, and the non-functioning of the TJSP Forum in Rokan Hulu.

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