

THE EFFECT OF ENVIRONMENTAL SOCIAL RESPONSIBILITY PROGRAM ON COMMUNITY WELFARE BY STRENGTHENING COMMUNITY DEVELOPMENT AT PTPN IV

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Abstract. This study aims to see the effect of the Environmental Social Responsibility program on community welfare by strengthening community development. The data collection technique uses primary data, namely the distribution of questionnaires given to 59 respondents, the data analysis technique uses regression analysis moderating test, multicollinearity test, heteroscedasticity test, t test, and the coefficient of determination processed with SPSS 20 software. The results of this study indicate that the Environmental Social Responsibility program has a positive and significant effect on community welfare, and community development does not affect in improving the Social Responsibility program on community welfare.

Keyword: Environmental Social Responsibility, Community Development, Community Welfare

I. INTRODUCTION

Indonesia is a developing country with the goal of becoming a developed nation by 2045. The vision of Indonesia 2045 is to create a more advanced, prosperous, and globally competitive country. The vision that has been created will be realized if prosperity is achieved. Welfare can be measured by health, economic conditions, happiness and quality of life of the people, and public opinion. According to Bentham, welfare is the welfare state, promoting the idea that the government has the responsibility to ensure the welfare of society. Bentham used the term 'utility' to explain the concept of happiness or welfare. Based on the principle of utilitarianism that he developed, Bentham argued that something that can produce extra happiness is something good. Conversely, something that causes pain is bad (Elviandri et al., 2019). Well-being according to al-Ghazali is the achievement of *masalahah*. The welfare itself is the preservation of the objectives of Sharia (*Maqasid al-Shari'ah*). Humans cannot feel happiness and inner peace unless the true welfare of all humanity in the world is achieved through the fulfillment of spiritual and material needs. To achieve the goal necessary for the realization of welfare, he elaborated on the sources of well-being, namely: the preservation of religion, life, intellect, lineage, and wealth (Amalia et al., 2021). The welfare of a country can be seen from the welfare of the society within that country. One of the ways to improve the welfare of the society is through the active role of both government and private companies in helping the communities around where the companies operate. The

relationship between the government and companies is one of the strategies needed to support the implementation of social policies in a society (Ali Imron, 2021). The involvement of government and private companies is expected to strive for a decent life for the community, accompanied by the responsibility to maintain and preserve environmental and social stability. This aims to improve the social welfare of the community in various fields, thereby creating healthy interactions between companies and the surrounding community. This good interaction can be realized through the Direct Social Responsibility (TJSL) program (Feronika et al., 2020). TJSL, also known as Corporate Social Responsibility (CSR), is a form of commitment by business actors to contribute to sustainable economic development, employees, their families, and the local community as well as the environment (Sa'adah & Azis, 2019). CSR is an integrated concept that combines business and social aspects harmoniously with the aim of enabling companies to contribute to the welfare of stakeholders while also helping the company achieve maximum profit. The implementation of CSR in Indonesia is protected by Law No. 40 of 2007, Article 74, which is the Limited Liability Company Law. In this law, it is explained that all limited liability companies are legally required to implement Corporate Social Responsibility or CSR, thus the company is obligated to create a company budget plan. Corporate social responsibility (CSR) has become one of the essential elements that companies must provide to the community or social environment where the company operates. Currently, CSR is implemented to protect companies from various risks of legal claims, loss of business

partners, and risks to the company's image as a result of the impacts of globalization, advancements in information technology, and market openness, which are insufficient if companies only comply with legal regulations (Octaviani et al., 2022).

The role of CSR can be assessed as an effort made to realize good corporate governance, good corporate citizenship, and good business ethics of a business entity. If a company has engaged in CSR activities, it is not enough for the company to only consider the interests of shareholders (capital owners), but it should also be oriented towards fulfilling the interests of all stakeholders. In its implementation, CSR cannot be separated from the practice of community empowerment, commonly referred to as Community Development. According to the Com. Dev. Handbook, community development is a planned evolution of the economic, social, environmental, and cultural aspects present in the community. It is a process where community members take collective action and solve the problems they face together (Mukhlisin & Suhendri, 2017). Community development can be seen as a program, a process, a method, and a movement. As a program, community development means having activities that are encompassed within a program. The research conducted by Sa'adah & Azis (2019) states that the provision of CSR has an impact on the welfare of the people in the Ulilin District, Merauke Regency. The results of this study can serve as advice or input for the company to continue or improve and more closely monitor CSR activities after seeing the significant impact on the welfare of the surrounding community. Meanwhile, according to (Feronika et al., 2020), it is stated that CSR programs have a positive impact on community welfare with a community development approach, especially in the creative industry, so that the community can easily utilize natural resources. According to (An Naser & Bandrang, 2020) in their research, they state that the CSR program has a positive but not significant impact on community welfare conducted by PT Bangun Jaya Alam Permai-01, highlighting the need for the company to pay attention to the evaluation of the company's CSR program to achieve a positive impact on community welfare. Unlike the research conducted by (Astuti & Saitri, 2016) which stated that CSR has a negative impact on community welfare because the effects of CSR have not yet been felt by the surrounding community. In its activities, TJSL with the concept of community development is carried out by both government and private companies, one of which is the State-Owned Enterprises (BUMN). BUMN is a business entity whose majority of capital is owned by the state. A company can be recognized as a BUMN if the government's shares are the majority or at least above 50 percent. State-owned enterprises (BUMN) play an important role in the economy by helping to increase the country's foreign exchange and preventing private monopolies. This is in line with Law No. 19 of 2003, where one of the objectives of state-owned enterprises (BUMN) is to contribute to the development of the Indonesian economy. State-owned enterprises (BUMN) have the same goal as other companies, which is to seek profit. One of the state-owned

enterprises (BUMN) in North Sumatra province is PT Perkebunan Nusantara IV (PTPN IV). PTPN IV is a State-Owned Enterprise (BUMN) engaged in the agro-industrial sector with a total land area of nearly 175,244 hectares spread across North Sumatra province. In carrying out its operational activities, PTPN IV implements all policies set by the Minister of State-Owned Enterprises (BUMN), including the execution of CSR programs and activities. The CSR program is a form of implementation of the good corporate governance concept. PTPN IV consistently strives to contribute to sustainable development by providing economic, social, and environmental benefits with principles that are more integrated, targeted, and measurable in their impact, as well as accountable and part of the company's business approach to achieve sustainability and business continuity. The realization of the CSR program at PTPN IV is divided based on four main pillars with various activities. From the data obtained from the staff of the TJSL program sub-section at PTPN IV, in 2022 the company allocated funds for the TJSL program across four pillars as follows:

The Economic Development Pillar allocates a significant amount of funds. The funds disbursed are divided into two programs, namely: Micro and Small Business Funding (PUMK) and Non-PUMK. The two programs created aim to develop the foster partners of PTPN IV. 1) The PUMK Program has been implemented since 2022, with the distribution process being a collaboration between PTPN IV and Bank BRI in the disbursement of TJSL funds. The main focus of the TJSL PUMK program is: a. Conducting clustering distribution by establishing synergistic cooperation with SOEs/Regional Owned Enterprises/Local Governments that manage partner businesses or MSME actors. b. Collaborating with the Community Empowerment Institution (LPM) that mentors MSME actors. 2. The non-PUMK programs implemented by PTPN IV are divided into two programs, namely non-PUMK community involvement and development (CID) and non-CID.

a. The TJSL CID Program focuses on: 1) Distributing TJSL funds in accordance with regulations. 2) Collaborate with professional and competent partners to organize community empowerment programs. 3) Collaborate with community members (community development) to enhance the program community. 4) Improving the capacity and capability of TJSL through the organization of education, training, marketing, and other forms of assistance. b. Meanwhile, the Non-CID TJSL program focuses on: 1) Education and training for partner businesses aimed at all business sectors and categories needed by the partner businesses 3) Program assistance for production tools for partner businesses that can benefit all sectors of the economy 4) Exhibition and promotion of partner business products and benchmarking 5) Product certification assistance program for partner businesses. The PUMK program is a form of TJSL activities that focuses more on improving the quality of life of the surrounding community through the development of micro and small businesses formed together with the community. The implementation of the PUMK program aims to provide easier

access to capital for micro and small enterprises while also offering guidance to enhance the capabilities of MSMEs to become more independent and resilient. The PUMK capital distribution program of PTPN IV is aimed at entrepreneurs who are not yet familiar with banking on a technical level and due to limited access to receiving loans from banks. Micro and small business actors operate in various formal and informal economic sectors, but they play a strategic role in the real sector economy.

Based on the changes in the BUMN ministerial regulations, the capital distribution fund collaborates with other BUMNs. The capital distribution of PTPN IV is in collaboration with BRI. The fostered partners cannot apply for additional capital directly. This is in line with the interview previously conducted with one of the partners, Mrs. Anita Seroja, who runs a grocery business. Through the business capital addition program provided by PTPN IV, the businesses managed by partners can develop and increase their monthly turnover. However, currently, the application for additional capital cannot be made due to the complicated process if it has to be submitted to the bank. With this change, the foster partners managed by PTPN IV can no longer apply directly. However, based on an interview with one of the employees of PTPN IV, PTPN IV provides a partner development program or community development that is expected to also enhance the efforts of the fostered partners. This is the research problem, whether the TJSL program with the strengthening of community development can improve the welfare of the community.

II. RESEARCH METHODS

The research was conducted using quantitative research methods. Quantitative research is a process of knowledge processing that uses numerical data as an analytical tool. The form of this research consists of answers from the questionnaires provided, which are then processed to find the answers to the conducted research. The location of this research is conducted with PTPN IV's partner in the city of Medan, based on data from partners who benefit from the Corporate Social Responsibility program. This research is planned to start from June 2024 until completion. The population in the study consists of partner beneficiaries who receive TJSL funds from PTPN IV. The number of partner beneficiaries in the city of Medan is 144 partner beneficiaries. Which are spread across various sub-districts in the city of Medan. The sampling technique used in this research employs the Slovin technique. This research uses primary data. Data was obtained from the questionnaire responses of partner beneficiaries who received TJSL from PTPN IV. In addition to using primary data, this research also uses secondary data obtained in the form of published journals and used as reference material.

III. RESULT AND DISCUSSION

PT. Perkebunan Nusantara IV is a State-Owned Enterprise in the plantation sector located in South Tapanuli, North Sumatra Province. Generally, plantation companies in North Sumatra have a long history dating back to the Dutch colonial era. PTPN IV (Persero) manages plantations and processes palm oil and tea commodities, which include the processing of plantation areas. Seedling nurseries and maintenance of productive plants, processing commodities into raw materials for various industries, marketing the produced commodities, and other supporting activities. PTPN IV has 30 plantation units managing the cultivation of Oil Palm and Tea, and a Core Oil Palm Plantation Development Project Unit, 1 Plasma Oil Palm Plantation Development Project Unit, spread across 9 districts, namely Langkat, Deli Serdang, Serdang Bedagai, Simalungun, Asahan, Labuhan Batu, Padang Lawas, Batu Bara, and Mandailing Natal. In the processing phase, PTPN IV has 15 Palm Oil Mills (PKS) with a total capacity of 575 tons of Fresh Fruit Bunches (FFB) per hour, 2 Tea Factories with a total capacity of 154 tons of Wet Tea Leaves (WTL) per day, and 1 Palm Kernel Processing Factory with a capacity of 450 tons per day. PTPN IV is also supported by 1 Manufacturing and Construction Engineering Unit, namely the Tenera Machine Factory (PMT), and 3 Hospitals, namely RS. Laras, RS Balimbingan, and RS Pabatu. All Business Units and Development Projects of PTPN IV are grouped into 5 Business Unit Groups (GUU). In the sustainability of PTPN IV's business, the community is one of the main stakeholders for PTPN IV. The acceptance of the Company's presence by the community also determines the sustainability of business operations in the future. To gain support from the community, the Company implements various policies and programs as a form of fulfilling its responsibilities to them. One of them is by organizing the Social and Environmental Responsibility of State-Owned Enterprises (TJSL BUMN) and Corporate Social Responsibility (CSR). TJSL is a government program aimed at ensuring that state-owned and private companies can contribute to the progress or improvement of the welfare of the local community. So, business actors through various legal entities as well as non-legal entities are 'requested' to work together with the government to realize welfare for the community.

The implementation of the BUMN TJSL Program is oriented towards achieving the Sustainable Development Goals (SDGs) and guided by ISO 26000 as a program implementation guideline, with the hope of a more measurable, impactful, and sustainable BUMN TJSL Program. The TJSL BUMN program aims to provide benefits for economic development, social development, environmental development, as well as legal and governance development for the company. Contributing to the creation of added value for the company with principles that are integrated, directed, and measurable in impact, as well as accountable. Nurturing micro and small enterprises to be more resilient and independent, as well as the surrounding community. The company implements the BUMN TJSL Program into two major programs, namely the UMK Funding

Program and the non-UMK TJSL Program (Assistance and/or Other Activities), which are carried out with an integrated and sustainable development concept. In the implementation of these programs, the Company collaborates with relevant competent institutions/agencies in their fields and involves the local community to select and prioritize the most appropriate programs to achieve maximum positive impact for the local community. To implement the UMK Funding Program, which aims to enhance the capabilities of micro and small enterprises to become creditworthy and self-sufficient, the Company allocates a maximum of 4% of its net profit as its funding source. As for the non-PUMK TJSL Program, which is a program for empowering the social conditions of the community by SOEs in the SOE Business Area, it is implemented through the utilization of funds from the SOE Profit Share. The implementation of the Social and Environmental Responsibility Program (TJSL) by the Company refers to the regulations and policies in force in Indonesia. The research was conducted on 59 respondents through the distribution of questionnaires. An overview of the characteristics of the respondents in this study based on gender shows that the respondents were 41 males (51.25%) and 39 females (48.75%). This means that the mentoring partners who became respondents in this study were mostly female. The respondents in the study based on the duration of the business are the partners who have been operating for 3 to 5 years, totaling 30 respondents (50.9%), and the least are the partners who have just started operating for less than 1 year, totaling 5 respondents (8.5%). In the business sector, the respondents in the study are the partners who have food businesses, totaling 23 respondents (38.9%), and the least are the partners

- 1) Respondents' answers about "The company acts fairly in the distribution of Corporate Social Responsibility funds" Most respondents agreed, which is 59.32%. This indicates that the distribution of funds provided by PTPN IV to its foster business partners is quite even.
- 2) Respondents' answers regarding "The company provides good service in the distribution of Environmental Social Responsibility funds" showed that the majority of respondents agreed, with 61.02%. This indicates that the service in the distribution of CSR funds provided by PTPN IV is good.
- 3) Respondents' answers about "Environmental Social Responsibility Programs provide benefits for community welfare" Most respondents agreed, with 61.02%. This shows that the TJSL Program carried out by PTPN IV provides welfare to PTPN IV's foster partners.
- 4) Respondents' answers about "The company continuously allocates funds for Social and Environmental Responsibility." Most respondents agreed, which is 59.32%. This indicates that the TJSL funds disbursed by PTPN IV to partner communities are provided continuously.
- 5) Respondents' answers about "The company is responsible for any risks arising from the company's operational activities." Most respondents agreed, which is 62.71%. This indicates that PTPN IV is responsible to its partner

beneficiaries from the operational activities carried out by the company.

- 6) The respondents' answers regarding "Honesty and transparency of the company in the distribution of Environmental Social Responsibility" showed that the majority of respondents, 52.54%, agreed. This shows that the funds provided by PTPN IV to the foster partners are honest and transparent.

The respondents' answers can be detailed as follows:

- 1) The respondents' answers regarding "The company's community development division has a good MSME development program for the local community" Most respondents agreed, which was 69.49%. This shows that the mentoring conducted by PTPN IV provides good programs for the fostered partners.
- 2) The results of the respondents' answers regarding "The company has a mechanism to communicate and listen to complaints conveyed by the community related to the company's operational activities." Most respondents agreed, with a percentage of 72.88%. This shows that the complaint mechanism program provided by PTPN IV helps partner companies in conveying suggestions to the company.
- 3) The results of the respondents' answers regarding "The company clearly outlines the impacts that may be felt by the local community before operational activities." Most respondents agreed, which is 71.19%. This shows that the company's explanation of the impact of its operational activities can be understood by its partner.
- 4) The respondents' answers regarding "The company's community development division is able to produce productive and competent partners who can compete with business competitors" Most respondents agreed, which was 61.02%. This shows that the PTPN IV partner can compete with existing competitors.

The respondents' answers regarding "The company's community development division is able to create independent partner businesses based on their potential." Most respondents agreed, which was 62.80%. This shows that the community development division is capable of uncovering the potential possessed by the fostered partners.

The respondents' answers can be detailed as follows:

- 1) The results of respondents' answers about "The community feels the direct benefits from the company's Corporate Social Responsibility program" Most respondents agreed, with a percentage of 55.93%. This shows that the TJSL program implemented by PTPN IV provides direct benefits to the partner beneficiaries who receive it.
- 2) The respondents' answers regarding "The entrepreneurs' abilities improved after the implementation of the Corporate Social Responsibility program in the form of mentoring for MSME partners" Most respondents agreed, which was 54.24%. This shows that the TJSL PTPN IV program in fostering SMEs is capable of enhancing the abilities of its partners in running their businesses.
- 3) The respondents' answers regarding "The sales results of the fostered partners increased after the implementation of

the Corporate Social Responsibility program." Most respondents agreed, which was 50.85%. This indicates that the TJSL program of PTPN IV is capable of helping business partners increase their sales.

- 4) The results of the respondents' answers about "The creation of economic growth for the people by expanding business opportunities in micro, small, and medium enterprises" Most respondents agreed, with a percentage of 62.71%. This shows that the TJSL program of PTPN IV is capable of boosting economic growth around the company's location.

Simple Linear Regression t-Test

1. Moderating Regression Analysis (MRA) Test

The equation (MRA) from this study, based on the coefficient values, is as follows: With the simple regression equation, it can be interpreted as follows:

- a. The constant is valued at 8,580. This indicates that if X and X*Z are equal to zero (0), then the value of social welfare (Y) will be 8,580.
- b. The regression coefficient for Environmental Social Responsibility (X) of 0.475 explains that for every increase in Environmental Social Responsibility (X) by 1, the value of community welfare (Y) increases by 0.430.
- c. The moderating coefficient of the regression analysis (X*Z) of -0.002 explains that for every increase of 1 in the moderating coefficient of the analysis, the welfare value (Y) decreases by 0.02.

2. Hypothesis Testing

a. Simple Regression t-test

The t-test was conducted at a significance level of $\alpha = 5\%$ (two-tailed test) with $n = 59$, with degrees of freedom (df) = $n - k = 59 - 2 = 57$, where k is the number of independent variables plus the dependent variable. Through a two-tailed test, the obtained value for the t-table at $n = 59$ is 1.672. the following are the t-test results processed using SPSS version 20, here are the results of the tests that have been conducted, To determine whether Environmental Social Responsibility has a significant relationship with community welfare. By using SPSS, the t-test results were obtained, namely, $T_{hitung} = 5.413$ and $T_{tabel} = 1.672$ with a significance value of 0.00 with a cricket image.

Based on the test results of the influence of Environmental Social Responsibility on welfare, which is $5.413 > 1.672$ with a significance value of $0.00 < 0.05$, it means there is a significant influence of Environmental Social Responsibility on PTPN IV.

b. t-test (MRA)

The t-test was conducted at a significance level of $\alpha = 5\%$ (two-tailed test) with $n = 59$, with degrees of freedom (df) = $n - k = 59 - 2 = 57$, where k is the number of independent variables plus the dependent variable. Through a two-tailed test, the obtained value for the t-table at $n = 59$ is 1.672. the following are the t-test results processed using SPSS version 20, here are the results of the tests that have been conducted, To determine whether Environmental Social Responsibility has a significant relationship with community welfare. By using SPSS, the t-test results were obtained, namely, $T_{hitung} = -0.584$ and $T_{tabel} = 1.672$ with a significance value of 0.00

with a cricketia chart. Based on the t-test results, it can be seen that the calculated t value X*Z is $-0.584 <$ the table t value of 1.672 and the significance value is $0.561 > 0.05$. which means the community development variable cannot moderate the relationship between Environmental Social Responsibility and community welfare. Therefore, it is concluded that community development is unable to moderate the relationship between Environmental Social Responsibility and community welfare.

3. Coefficient of Determination (R²)

The determination coefficient test is conducted to determine the magnitude of the coefficient value that indicates the extent of variation in the dependent variable that can be explained by the independent variable. In other words, this coefficient of determination is used to measure how far the independent variables used in this study explain the dependent variable.

- a. Coefficient of Determination (R²) Simple Regression
Here are the determinant coefficient values for Moderating Regression Analysis. A coefficient of determination of 0.384 was obtained. This indicates a 38.4% contribution from the related variable, while 61.6% comes from other variables not included in this study.

- b. Determination Coefficient (R²) Moderating Regression Analysis (MRA)

Here is the value of the determinant coefficient for Moderating Regression Analysis: a coefficient of determination of 0.387. This shows a 38.7% contribution from the related variables, while 61.3% comes from other variables not included in this study. From the two data above, it shows that the distribution of community development does not affect Environmental Social Responsibility towards community welfare.

The Influence of Environmental Social Responsibility Programs on Community Welfare.

The research results with a simple regression analysis equation were used to answer the first hypothesis about the impact of the Environmental Social Responsibility program on community welfare, which shows that Environmental Social Responsibility has a positive and significant effect on community welfare. The positive sign indicates that the distribution of TJSL funds provided by PTPN IV brings benefits and good purposes, thus increasing the welfare of the community. Based on interviews conducted with the partners of the TJSL Program PTPN IV, it greatly assists the partners in the development of their businesses. The provision of additional capital has been able to increase the partners' business turnover. In line with the research conducted by (Astuti, 2018) which states that the Environmental Social Responsibility program affects the welfare of the community around PT Panca Usaha Palopo Plywoo. Corporate Social Responsibility greatly helps the company maintain its existence, enabling it to compete in the global market. In the company, the priority is the stakeholders. There are a number of stakeholders in society. with the presence of CSR, the sustainability of the company will be guaranteed because it will provide a positive response in the eyes of the community.

Carroll's theory in (Ghufroni, 2024), The company's concern for societal expectations regarding economic, legal,

ethical aspects, and contributions to social issues is called Corporate Social Responsibility (CSR). CSR is the company's commitment to behave ethically and contribute to economic development, as well as improve the quality of life of the community. Islam's view on CSR is the embodiment of the concept of Ihsan teachings as the pinnacle of very noble ethical teachings. Ihsan is doing good deeds that benefit others in order to receive the blessings of Allah SWT. Furthermore, CSR also touches on the doctrine of wealth in Islam, where Allah is the absolute (real) owner and humans are merely temporary owners who act as trustees.

The Influence of Environmental Social Responsibility Programs on Community Welfare with Community Development as a Moderating Variable.

Results of the Moderating Regression Test Analysis was used to answer the second hypothesis, showing that Community Development moderates the relationship between Environmental Social Responsibility and community welfare. The research results show negative and insignificant outcomes, which means that community development does not sufficiently strengthen the improvement of community welfare. Based on interviews with PTPN IV's partner communities, the community development carried out by PTPN IV through management training does not align with the businesses being run. In addition, the unequal distribution of training opportunities and programs provided to the partner also contributes to the ineffectiveness of the program. Community development essentially aims to enhance the capabilities of the community to improve the quality of life for all community members through independent activities. Empowering the community aims to teach the community to be able to educate themselves or help them solve problems independently. This shows that in the ongoing empowerment process, the community plays an active role in designing and shaping the form of that empowerment. When community development efforts do not succeed in bringing the desired welfare, the most important thing to analyze is to find out what and where the source of the problem is. Understanding the root cause of these problems is very useful for developing more accurate and efficient resolution strategies. Developing a community development model is a complex task because each community has different characteristics.

IV. CONCLUSION

The Influence of Environmental Social Responsibility Programs on Community Welfare. The research results with a simple regression analysis equation were used to answer the first hypothesis about the impact of the Environmental Social Responsibility program on community welfare, which shows that Environmental Social Responsibility has a positive and significant effect on community welfare. The positive sign indicates that the distribution of TJSL funds provided by PTPN IV brings benefits and good purposes, thus increasing the welfare of the community. Based on interviews conducted with the partners of the TJSL Program PTPN IV, it greatly assists the partners in the development of their businesses.

The provision of additional capital has been able to increase the partners' business turnover. In line with the research conducted by (Astuti, 2018) which states that the Environmental Social Responsibility program affects the welfare of the community around PT Panca Usaha Palopo Plywoo. Corporate Social Responsibility greatly helps the company maintain its existence, enabling it to compete in the global market. In the company, the priority is the stakeholders. There are a number of stakeholders in society. with the presence of CSR, the sustainability of the company will be guaranteed because it will provide a positive response in the eyes of the community. Carroll's theory in (Ghufroni, 2024), The company's concern for societal expectations regarding economic, legal, ethical aspects, and contributions to social issues is called Corporate Social Responsibility (CSR). CSR is the company's commitment to behave ethically and contribute to economic development, as well as improve the quality of life of the community. Islam's view on CSR is the embodiment of the concept of Ihsan teachings as the pinnacle of very noble ethical teachings. Ihsan is doing good deeds that benefit others in order to receive the blessings of Allah SWT. Furthermore, CSR also touches on the doctrine of wealth in Islam, where Allah is the absolute (real) owner and humans are merely temporary owners who act as trustees. The Influence of Environmental Social Responsibility Programs on Community Welfare with Community Development as a Moderating Variable. Results of the Moderating Regression Test Analysis was used to answer the second hypothesis, showing that Community Development moderates the relationship between Environmental Social Responsibility and community welfare. The research results show negative and insignificant outcomes, which means that community development does not sufficiently strengthen the improvement of community welfare. Based on interviews with PTPN IV's partner communities, the community development carried out by PTPN IV through management training does not align with the businesses being run. In addition, the unequal distribution of training opportunities and programs provided to the partner also contributes to the ineffectiveness of the program. Based on the description of the research results and discussion, conclusions can be drawn regarding the proposed research problem as follows: 1. Social Responsibility The environment has a positive and significant impact on the welfare of the community. The TJSL program provided by PTPN IV to its MSME partner. 2. Community development as a moderating variable does not have an effect, as a variable that moderates TJSL on community welfare. Community development implemented by PTPN IV has not yet been able to improve the welfare of its partnered MSMEs.

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