

A NEW CSR PARADIGM FOR STATE-OWNED ENTERPRISE IN INDONESIA

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Abstract. After the Regulation PER-5/MBU/04/2021 of the Minister of State-owned Enterprises' (Badan Usaha Milik Negara; BUMN) took effect, it formed a new Corporate Social Responsibility (CSR) paradigm for BUMN in Indonesia. This article can add insight into business people, academics, and the general public regarding the implementation of the CSR. This study uses a self-study type of literature study using the results of researchers' review from documents or legislation's archives and the socialization of Corporate Social and Environmental Responsibility (Tanggung Jawab Sosial dan Lingkungan; TJSL) in the Ministry of BUMN. The findings describe the chronology of the development of CSR in BUMN from year to year which changes in terms of name and its arrangements according to the policies issued. The Regulation No. PER-5/MBU/04/2021 of the Minister of BUMN on TJSL can be a reference for CSR implementation in Indonesia because the benefits and pillars of the TJSL program are required in line with the aim of TPB / SDGs, so that the CSR's concept paradigm that previously focused on profit allocation becomes a sustainable impact. The publication of the impact of the TJSL program is required to Article 27 of BUMN PER-5/MBU/04/2021. It becomes a factor that binds BUMN to measure these impacts. The Social Return on Investment (SROI) can be one of the methods to measure impacts. Eventually, the Minister of BUMN's Regulation PER-5/MBU/04/2021 on the TJSL program became the foundation of CSR practices for state-owned companies which also became the ideal references of CSR practices in Indonesia.

Keywords: corporate social responsibility; CSR; regulation

I. INTRODUCTION

The European Union's Green Paper (2001) defined Corporate Social Responsibility (CSR) as a concept where companies decide voluntarily to contribute to society and the environment. With the European Union (EU) trying to identify values by adopting the Charter of Fundamental Rights, more and more companies in Europe recognize CSR and consider it as part of their identity. This responsibility is expressed to employees and more generally to all stakeholders affected by business. The European Union's Green Paper aims to open a broad discussion room about how the EU can promote CSR at the European and international levels, especially about how to utilize existing experiences to encourage the development of innovative practices, transparency, and increased evaluation & program validation. Here, it is recommended to use an approach based on the deepening of partnerships where all parties play an active role [1]. The Organization for Economic Cooperation and Development (OECD) in "An Implementation Guide for Canadian Business" (2014) defines CSR as a positive contribution that multinational companies can give for economic, environmental and social progress, and to minimize damage that might be caused by the company's activities [2]. According to Kotler and Lee (2008), CSR is a commitment to improve community welfare through free business practices and corporate resource contributions [3]. The World Business Council for Sustainable Development in Poss and Honhen (2007) defines CSR as a business contribution to sustainable economic development [4]. The International Organization for Standardization or ISO (2010,

as cited in Dawson and Spychala, 2019) define CSR as an organizational responsibility for the impact of decisions and activities on the social community and the environment, through transparent and ethical behavior that contributes to sustainable development including health and community welfare, considering hopes from the stakeholders, in accordance with applicable laws and in accordance with international behavioral norms, and are integrated and practiced throughout the organization [5]. Meanwhile, Caroll (2016) defines CSR in the CSR Pyramid stating that companies must be involved in decisions, actions, policies, and practices that simultaneously meet four parts of the component. The pyramid itself cannot be interpreted if the business is expected to fulfill its social responsibility in several ways, hierarchical, sequential, starting from the bottom. Instead, businesses are expected to meet all the responsibilities simultaneously. Placement, or fourth order of categories of responsibility, seeks to describe the basic nature of these four categories to the existence of business in the community. Economic and legal responsibilities are needed, then ethical and philanthropic responsibilities are expected and desirable [6].

In Indonesia, CSR is regulated through Indonesia's Law Number 25 of 2007 regarding Capital Investment Article 15-17 which regulates all investors must carry out CSR and maintain environmental sustainability. Investors must allocate funds gradually for recovery of locations that meet environmental feasibility standards [7]; the Law Number 40 of 2007 regarding the Limited Liability Company Article 74 which regulates the obligation to carry out social and

environmental responsibilities by the Limited Liability Company (*Perseroan Terbatas*; PT) for its business activities. Through the regulation, all companies in Indonesia are required to carry out CSR, including state-owned enterprises [8].

State-Owned Enterprises, according to Law Number 19 of 2003, is a business entity in which the whole or some of the capital is owned by the state through direct investment originating from the separated wealth of the state [9]. Present time, there are 108 BUMNs in Indonesia which are divided into 12 clusters, namely the Energy, oil, and gas industry; Minerals and coal; Plantation and forestry; Food and fertilizer; Manufacturing industry; Financial Services Health; Insurance services and pension funds; Telecommunications and media; Infrastructure services; Logistics services; Tourism and tourism support services. In the implementation of the CSR, BUMN contributed to the Sustainable Development Goals (SDGs) which can be derived into four pillars: social, economic, environmental and governance law. Previously, BUMNs run CSR named *Program Kemitraan dan Bina Lingkungan* (PKBL; Partnership and Community Development Program) but in mid-2021, it was replaced by *Tanggung Jawab Sosial dan Lingkungan* (TJSL; Corporate Social and Environmental Responsibility). This change is not for the name only. Before, the Regulation of Minister of BUMN No. 4 of 2007 regulates BUMN's obligations to establish a special work unit that handles directly the problem of social communities' development with a fund allocation of two percent from net income [10]. Then, it was renewed by the Regulation of Minister of BUMN PER-5/MBU/04/2021 which emphasized on the impact of CSRs' program. With the change in policy, it finally formed a new CSR paradigm for BUMN in Indonesia which was oriented to long-term and sustainable impacts in accordance with TPB/SDGs. This article can add insight into business people, academics, and the general public regarding the implementation of the CSR that put forward sustainable impacts on the goals and publication of the program, as well as alternative impact measurement methods that might be used.

II. RESEARCH METHODS

The study aims to describe the new CSR paradigm for state-owned companies in Indonesia after the issuance of the Minister of BUMN Regulation PER-5/MBU/04/2021 through the study method of literature/documents. The literature study means one research preparation is the same as other research, but the source and method of collecting data by retrieving data in libraries, reading, noting, and processing research materials. Even though it looks easy, the literature study requires high perseverance, so that the data, the analysis, and the conclusions are aligned with the expected goals. With that in mind, research with literature studies can be categorized as a scientific work because the data collection is done with a strategy in the form of research methodology. Variables in literature study research are not standard. The data obtained is in-depth analyzed by the author. The data obtained was put into sub-chapters so that it answered the formulation of the

research problem [11]. Next, according to Neuman, there are six types of literature studies [12]:

1. Context review. A common type of review in which the author links a specific study to a larger body of knowledge. It often appears at the beginning of a research report and introduces the study by situating it within a broader framework and showing how it continues or builds on a developing line of thought or study.
2. Historical review. A specialized review in which the author traces an issue over time. It can be merged with a theoretical or methodological review to show how a concept, theory, or research method developed over time.
3. Integrative review. A common type of review in which the author presents and summarizes the current state of knowledge on a topic, highlighting agreements and disagreements within it. This review is often combined with a context review or may be published as an independent article as a service to other researchers.
4. Methodological review. A specialized type of integrative review in which the author compares and evaluates the relative methodological strength of various studies and shows how different methodologies (e.g.: research designs, measures, samples) account for different results.
5. Self-study review. A review in which an author demonstrates his or her familiarity with a subject area. It is often part of an educational program or course requirement.
6. Theoretical review. A specialized review in which the author presents several theories or concepts focused on the same topic and compares them on the basis of assumptions, logical consistency, and scope of explanation.

This study uses a self-study type of literature study using the results of researchers' review from documents or legislation's archives and the socialization of Corporate Social and Environmental Responsibility (TJSL) in the Ministry of BUMN. The results of the review were then processed to make a whole study that answered the research question.

III. RESULTS AND DISCUSSION

The Chronology of CSR's Development for BUMN in Indonesia

To understand the new paradigm that will be described, we need to understand the chronology of the development of CSR practices in BUMN. The chronology of the development of CSR in BUMN from year to year has changed in terms of name and its arrangements according to the policies issued. Starting from 1983, through Government Regulation No. 3 of 1983 concerning Procedures for Guidance and Supervision of *Perusahaan Jawatan* (PERJAN; Service Company), *Perusahaan Umum* (PERUM; Public Company), and *Perseroan Terbatas* (PERSERO; Limited Liability Company) [13]. This policy directed BUMN through *Pembinaan Usaha Kecil* (PUK; Small Business Development) program to contribute to the country's economy, guiding weak economic entrepreneurs and Credit

Union. This particular policy has not been regulated by the amount of profit that must be incurred. But along the time, CSR terms in BUMN renamed the program, which is also followed by changes in the direction of the policy, i.e.:

1. In **1989**, the name was changed into *Pembinaan Pengusaha Ekonomi Lemah dan Koperasi* (Development of Weak Economic Entrepreneurs and Credit Union) through the Decree of the Minister of Finance No. 1232/KMK.013/1989 concerning the Development of Weak Economic Entrepreneurs and Credit Union through BUMN. This policy regulates the incurred funds by one percent to five percent from profit after tax [14].
2. In **1994**, the name was changed into *Program Pembinaan Usaha Kecil dan Koperasi* (PUKK; Small Business Development Program and Credit Union) through the Decree of the Minister of Finance No. 316/KMK.016/1994 concerning the Guidelines for Small Business Development and Credit Union through the Utilization of Funds from BUMN Profit [15].
3. In **1999**, the name was again changed into *Program Kemitraan dan Bina Lingkungan* (PKBL; Partnership and Community Development Program) through the Decree of the Minister of State for the Utilization of BUMN / the Head of the BUMN Development Agency No. KEP-216/M-PBUMN/1999 concerning Partnership and Community Development Program of BUMN [16].
4. In **2003**, the name was changed into the BUMN Partnership Programs with Small Businesses and Community Development Program through the Decree of the Minister of BUMN No. KEP-236/MBU/2003 concerning BUMN Partnership Programs with Small Businesses and Community Development Program. The direction of the policy is re-regulated, where the source of profit allowance for Partnership Programs is one percent to three percent of total profit. Meanwhile, the Community Development Program is allocated one percent of total profit, and the distribution is carried out into five sectors: natural disasters victims, education/training, health improvement, public facilities development, and worship facilities [17].
5. In **2007**, the term of the Partnership and Community Development Program (PKBL) was reused through the Minister of BUMN Regulation PER-05/MBU/2007 concerning BUMN Partnership Programs and Environmental Development Program. The direction of the policy is re-regulated again, where the source of profit allowance for partnership programs is two percent of profit. Meanwhile, the Community Development Program is adjusted to two percent of profit, and the distribution is carried out into six sectors, which are: natural disasters victims, education/training, health improvement, public facilities development, worship facilities, and nature preservation. For the Community Development Program, it is required that 30% of the budget is distributed to the BUMN Caresn [18].
6. In **2012**, the term became the BUMN Partnership Programs with Small Businesses and Community Development Program through the Minister of BUMN Regulation PER-20/MBU/2012 concerning the Changes in the Minister of BUMN No. PER-05/2007. The changes in the BUMN Cares policy are abolished [19].
7. In **2013**, the term BUMN Partnership Programs with Small Businesses and Community Development Program Programs was unchanged, through the Minister of BUMN Regulation of PER-05/MBU/2013 concerning Second Amendment to the Minister's Regulation No. PER-05/2007 as amended by the Minister of BUMN Regulation No. PER-20/2012. The changes on the direction of the policy that occurred is the distribution sector, which now distributed into eight aspects: natural disasters victims, education/training, health improvement, public facilities development, worship facilities, natural conservation, workers' transportation assistance, and social assistance in the context of poverty alleviation [20].
8. In **2015**, the term was restored into the Partnership and Community Development Program (PKBL) through the Minister of BUMN Regulation PER-09/MBU/07/2015 concerning the Partnership and Community Development Program of BUMN. The direction of policy changes where the source of funds becomes four percent of total profit, while the criteria for small businesses that get assistance refer to the Law No. 20/2008 about Micro, Small, and Medium Enterprises (MSMEs) [21].
9. In **2016**, through the Minister of BUMN Regulation Number PER-09/MBU/07/2015 concerning the Partnership and Community Development Program of BUMN, the direction of the policy was re-adjusted by collaborating with subsidiaries in PKBL distribution. The distribution sector was adjusted into seven aspects: natural disasters victims, education/training, health improvement, public facilities development, worship facilities, natural conservation, and social assistance in the context of poverty alleviation.
10. In **2020**, through the Minister of BUMN Regulation PER-02/MBU/04/2020 concerning the Third Amendment. The direction of policy is added to the distribution of environmental development that can be given to BUMN itself to improve the quality of life and the environment that is beneficial to the local community and society in general. In addition, the condition of Covid-19 which hit Indonesia makes adjustments where the distribution of environmental development in the natural disaster relief sector can be given to non-natural disasters including the plague [22].
11. In **2021**, the Partnership and Community Development Program was converted into the Corporate Social and Environmental Responsibility (TJSL) through the

Minister of BUMN Regulation PER-5/MBU/04/2021 on the BUMN's Corporate Social and Environmental Responsibility program. The direction of policy prioritizes the long-term and sustainable impact resulting from the TJSL program in harmony with SDGs [23].

New CSR Paradigm for BUMN: the Correlation between the Corporate Social & Environmental Responsibility Program (TJSL) and Sustainable Development Goals (TPB/SDGs)

The 70th General Assembly of the United Nations (UN) in September 2015 in New York, United States, became a new history in global development efforts. The Document of Transforming Our World: The 2030 Agenda for Sustainable Development which contains 17 goals began to take effect from 2016 to 2030. This document is later known as the Sustainable Development Goals or SDGs, which is the continuation of Millennium Development Goals (MDGs). Previously, the MDGs which were in effect from 2000 to 2015, gave responsibility for the target of development achievements for the developing and the less developed countries, without giving a balanced role against the developed countries. While the SDGs accommodate development issues more comprehensively by accommodating the issue of development that is not issued in the MDGs and quantitatively targeting the completion of each objective and goals. The SDGs are also universal to provide a balanced role to all developed countries, developing, and less developed to contribute fully toward developments, so that each country has the same roles and responsibilities in achieving SDGs.

The SDGs are a global initiative that aims to create a better life in social and economic aspects and also can synergize with the environment. To implement this goal, a country needs to coordinate at the national and regional level. Locally, SDG in Bahasa Indonesia is *Tujuan Pembangunan Berkelanjutan* (TPB). Through the Presidential Regulation No. 59 of 2017 concerning Sustainable Development Objectives, Indonesia has scheduled SDG as the mainstream of National Development, which is pursued together by the government, community organizations, business people, and academics/experts. In response to this, BUMN as business performers under the Minister of BUMN imposed a new policy. After the Minister of BUMN Regulation PER-5/MBU/04/2021, CSR Practice in BUMN changed its name from *Program Kemitraan Bina Lingkungan* (Partnership and Community Development Program) into *Program Tanggung Jawab Sosial dan Lingkungan* (Social and Environmental Responsibility Program) of BUMN. With this regulation, the Minister made BUMN officially committed to achieving Sustainable Development Goals (TPB/SDGs), which were also parallel with ISO 26000 stating that the purpose of CSR was sustainable development. The Social and Environmental Responsibility Program in the Minister of BUMN Regulation PER-5/MBU/04/2021 is defined as activities which is a company's commitment to sustainable development by providing benefits to the economy, social, environment, and

the law and governance with more integrated principles, directed, measurable impact, and can be accounted for and is part of the company's business approach. The benefits described above are contained in the main pillar of the TJSL program, namely:

1. Social, to achieve the fulfillment of quality basic human rights fairly and equivalent to improve the welfare for the entire community;
2. Environment, for the management of natural and environmental resources that are sustainable as a support of lives;
3. Economy, to achieve quality economic growth through the sustainability of employment and business opportunities, innovation, inclusive industries, adequate infrastructure, affordable clean energy and supported by partnerships; and
4. Law and Governance, for the realization of legal certainty and effective governance, transparent, accountable, and participatory to create security stability and reach the country based on law.

As the aforementioned principles, it is described in the Minister of BUMN Regulation PER-5/MBU/04/2021 on the Social and Environmental Responsibility Program, namely:

1. Integrated, which is based on risk analysis and business processes that have linkages to stakeholders;
2. directed, which is having a clear direction to achieve company's goals;
3. measurable impact, which is to have contributions and provide benefits that produce changes or added value for stakeholders and companies; and
4. accountability, which can be accounted for to keep away from the potential of abuse and irregularities.

Based on the definition above, BUMN is committed to achieving TPB/SDGs which consider balanced environment, social, and economic in achieving improving quality of life. One of the Social and Environmental Responsibility Program principles is measurable impact. Thus, the new paradigm organizes the CSR concept through the BUMN TJSL program is no longer based on the percentage of the earnings allocated, but the orientation of the impact of the program created; of course, it will return to the main purpose in the concept of TPB/SDGs: sustainability.

Furthermore, in the Article 27 of the Minister of BUMN Regulation PER-5/MBU/04/2021 on the Social and Environmental Responsibility Program is explained that the obligation to publish the implementation of the BUMN Social and Environmental Responsibility Program that must prioritize communication from the impact aspect of the program for the beneficiaries. This is a new thing; previously, there were no rules that required the publication of sustainable impacts aspects. The tendency is the amount of allocation of aid funds are often published instead. This particular obligation requires BUMN to measure the impact of the running Social and Environmental Responsibility Program. The impact itself can be measured using many methods, one of them is Social Return on Investment (SROI). The SROI

method does not only involve detailed consideration of investment made to achieve results (i.e., "cost/benefit analysis"), but also requires evaluators to be directly involved with the audiences and users of the provisions. This process provides insight into important things for them where they must describe the impact, both positive and negative, they feel as a result of participating in the mentioned activity [24]. The concept of SROI is also required by the Minister of Environment and Forestry Regulation No. 1/2021 through the assessment of the PROPER Ranking. Along with that, all BUMNs can fulfill the obligation to get a better PROPER Ranking at the same time. By running this particular regulation, BUMN can be a role-model of the implementation of Social and Environmental Responsibility Program in Indonesia, even in the world, and CSR is no longer can be make fun to be: *Cuma Soal Rupiah* (All About Money), *Cuma Sosial Ranahnya* (Only the Social Domain), ataupun *Candu, Sandera, dan Racun* (Addiction, Hostaged, and Toxicant) [25].

IV. CONCLUSION

In Indonesia, CSR is regulated through the Law No. 25 of 2007 concerning Investment Article 15-17 which regulates all investors must carry out CSR and maintain environmental sustainability around. Investors are obliged to participate in allocating funds gradually for recovery locations that meet environmental feasibility standards; the Law No. 40 of 2007 concerning the Limited Liability Company Article 74 which regulates the obligation to carry out social and environmental responsibilities by the Limited Liability Company for its business activities. Through that regulation, all companies in Indonesia are required to carry out CSR, including State-owned Enterprises. State-Owned Enterprises, according to Law Number 19 of 2003, is a business entity in which the whole or some of the capital is owned by the state through direct investment originating from the separated wealth of the state. The development of CSR in BUMN from year to year has changed in terms of name and its arrangements. Starting from 1983, through Government Regulation No. 3 of 1983 concerning Procedures for Guidance and Supervision of Perusahaan Jawatan (PERJAN; Service Company), Perusahaan Umum (PERUM; Public Company), and Perseroan Terbatas (PERSERO; Limited Liability Company). Up until 2021, the name Program Kemitraan Bina Lingkungan (Partnership and Community Development Program) has changed into Program Tanggung Jawab Sosial dan Lingkungan (Social and Environmental Responsibility Program) through the Minister of BUMN Regulation PER-5/MBU/04/2021 regarding Social and Environmental Responsibility Program of BUMN. After the Minister of BUMN Regulation PER-5/MBU/04/2021 CSR Practices are defined as activities which is a company's commitment to sustainable development by providing benefits to the economy, social, environment, and the law and governance with more integrated principles, directed, measurable impact, and can be accounted for and is part of the company's business approach. Furthermore, in the Article 27 of the Minister of

BUMN Regulation PER-5/MBU/04/2021 on the Social and Environmental Responsibility Program is explained that the obligation to publish the implementation of the BUMN Social and Environmental Responsibility Program that must prioritize communication from the impact aspect of the program for the beneficiaries. Based on these findings, it can be concluded as follows: 1. The Minister of BUMN Regulation PER-5/MBU/04/2021 concerning Social and Environmental Responsibility can be a reference for CSR implementation in Indonesia, because the benefits and the pillars of the program itself are required in line with the aim of TPB/SDGs. So that the previous CSR concept paradigm that focuses on profit allocation becomes a sustainable impact. 2. The publications of CSR impact are required to be published based on Article 27 BUMN PER-5/MBU/04/2021. So that it becomes a factor that binds BUMN to measure impact. 3. Social Return on Investment (SROI) can be one of the methods of measuring impact that is also required by the Minister of Environment and Forestry Regulation No. 1/2021 in the PROPER Assessment. Ultimately, the Minister of BUMN Regulation PER-5/MBU/04/2021 on the Social and Environmental Responsibility Program became the foundation of CSR practices for State-owned Companies, which were also the ideal references of CSR practices in Indonesia.

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