



Aligning Social and Environmental Responsibility Policies Based on Creating Shared Value Concept: A Case Study at PT Petrokimia Gresik

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Abstract: This study investigates how companies can achieve a balance between economic profit and social/environmental responsibility through the Creating Shared Value (CSV) approach. PT Petrokimia Gresik serves as the subject of the research, analyzing its Social and Environmental Responsibility programs within the context of CSV. The research method employed an exploratory case study with a qualitative approach. Data were obtained through in-depth interviews, Focus Group Discussions (FGD), and a review of documents related to the implementation of Social and Environmental Responsibility programs in the company. Respondents, including internal company stakeholders, participated in interviews and FGDs. The findings revealed deficiencies in the formulation of Social and Environmental Responsibility programs, hindering alignment with the CSV concept. However, six existing programs have moved toward the CSV concept by providing economic and social/environmental benefits, aligning with the company's short- and long-term strategies. These findings underscore the importance of adjusting company policies to be more integrated with CSV principles to achieve more optimal success in fulfilling social and environmental responsibilities while obtaining economic gains.

Keywords: Creating Shared Value, Social and Environmental Responsibility, PT Petrokimia Gresik

Abstrak: Studi ini menyelidiki bagaimana perusahaan dapat mencapai keseimbangan antara keuntungan ekonomi dan tanggung jawab sosial/lingkungan melalui pendekatan *Creating Shared Value (CSV)*. PT Petrokimia Gresik menjadi subjek penelitian yang menganalisis program-program Tanggung Jawab Sosial dan Lingkungan dalam konteks CSV. Metode penelitian menggunakan studi kasus eksploratif dengan pendekatan kualitatif. Data diperoleh melalui wawancara mendalam, *Focus Group Discussion (FGD)*, dan tinjauan dokumen terkait pelaksanaan program-program Tanggung Jawab Sosial dan Lingkungan di perusahaan. Responden, termasuk pihak internal perusahaan, terlibat dalam wawancara dan FGD. Temuan menunjukkan kekurangan dalam penyusunan program Tanggung Jawab Sosial dan Lingkungan, yang menghambat keselarasan dengan konsep CSV. Namun, enam program yang ada telah menuju konsep CSV dengan memberikan manfaat ekonomi dan sosial/lingkungan, sejalan dengan strategi jangka pendek dan panjang perusahaan. Temuan ini menegaskan pentingnya penyesuaian kebijakan perusahaan agar



lebih terintegrasi dengan prinsip-prinsip CSV guna mencapai kesuksesan yang lebih optimal dalam memenuhi tanggung jawab sosial dan lingkungan sambil memperoleh keuntungan ekonomi.

Kata kunci: *Creating Shared Value*, Tanggung Jawab Sosial dan Lingkungan, PT Petrokimia Gresik

INTRODUCTION

In the rapidly evolving era of globalization and increasing awareness of environmental sustainability, companies can no longer solely focus on achieving short-term profits. History shows that many companies, especially in their early stages, prioritized profits without considering the social and environmental impacts of their operations. This approach, known as the single bottom line, often led to the overexploitation of natural resources and the neglect of ecological balance and surrounding communities (Bateh et al., 2014; Corazza et al., 2017; Uppal, 2024). However, over time, the business paradigm has shifted toward a more holistic and responsible approach, commonly referred to as the triple bottom line. This approach emphasizes the importance of balancing economic, social, and environmental aspects when measuring a company's success (Bajza, 2022; Sutisna et al., 2022).

The triple bottom line concept was first introduced by John Elkington in 1999 in his book "Cannibals with Forks: The Triple Bottom Line of 21st Century Business". According to this concept, a company's success is measured not only by its economic performance but also by its contributions to social well-being and environmental preservation (Moktadir et al., 2018). In Indonesia, awareness of corporate social and environmental responsibilities is reinforced by the enactment of Law No. 32 of 2009, which requires companies to protect the environment surrounding their operations and participate in sustainable development, particularly those in the natural resource sectors (Moktadir et al., 2018).

As part of this responsibility, the concept of Corporate Social Responsibility (CSR), known in Indonesia as Tanggung Jawab Sosial dan Lingkungan (TJSL), has emerged as a vital tool. CSR represents a company's commitment to ethical behavior and its contribution to development that enhances the quality of life for workers, local communities, and society at large. In Indonesia, TJSL implementation is regulated by Law No. 40 of 2007 on Limited Liability Companies, which mandates that businesses must engage in sustainable economic

development that benefits both the company and the wider community (Kun-Hsiang, 2020;Uppal, 2024).

Although many companies have adopted TJSL programs, their implementation is often inadequate, leading to suboptimal outcomes(Painter-Morland et al., 2016). Porter and Kramer (2011) argue that TJSL initiatives are frequently seen as charitable activities, not fully integrated into the core business strategy(Bajza, 2022; Bateh et al., 2014; Uppal, 2024). Consequently, the concept of Creating Shared Value (CSV) was introduced as a more progressive approach, enabling companies to generate economic value while simultaneously delivering social and environmental benefits (Rudnicka, 2017; Menghwar & Daood, 2021; Sun, 2023). CSV underscores that social progress and corporate sustainability should go hand in hand as a unified goal (Bateh et al., 2014; Li et al., 2023; Rajesh Kumar & Hemachandran, 2023; Sun, 2023).

Based on various studies on corporate social and environmental responsibility, extensive research has been conducted on the implementation and impact of Corporate Social Responsibility (CSR) programs across different industrial sectors. However, there remains a significant research gap regarding the integration of CSR policies with the Creating Shared Value (CSV) concept, particularly in the natural resources and fertilizer industries in Indonesia, such as PT Petrokimia Gresik.

Research by Li et al., (2023) and Narsa & Irwanto, (2014) demonstrates that CSR initiatives in this sector have had positive impacts on local communities, particularly in health and education. However, these CSR programs are often not integrated with the company's core business strategies, resulting in a failure to create long-term impact in alignment with CSV principles. This is further supported by Corazza et al., (2017), who argue that CSR is still frequently viewed as mere philanthropy rather than a sustainable business model component.

In a broader context, Saenz, (2019) and Longoni & Cagliano, (2015) emphasize the importance of deep stakeholder understanding and cross-functional collaboration in aligning operational policies with social and environmental sustainability. Despite the insights provided on the connection between sustainability and operational strategies, there remains a lack of exploration on how social and environmental policies can be practically integrated into business models based on CSV principles.

Studies by McIntosh et al., (2017) and Götz et al., (2020) highlight the need for organizational transformation and dynamic relationships between leaders and team

members to create shared value for stakeholders. However, these works do not explicitly address how internal company dynamics can influence the simultaneous implementation of CSV and CSR. Thus, there is an urgent need to develop a more comprehensive framework, especially for companies like PT Petrokimia Gresik, which operate in sectors with significant social and environmental responsibilities.

Another study by Fardiansyah & Sidjabat, (2021) examines environmental management systems in the fertilizer industry but lacks an in-depth analysis of how CSR can be integrated with CSV practices to achieve more optimal sustainability outcomes. This gap underscores the importance of exploring how to align social and environmental responsibility policies with CSV principles in Indonesia.

Therefore, this research aims to fill that gap by exploring how PT Petrokimia Gresik can align its social and environmental responsibility programs (TJSL) with CSV principles. Through a qualitative approach and an exploratory case study, this study seeks to provide new insights into how companies can integrate social and environmental policies with broader business strategies, thereby creating economic value while delivering significant social and environmental benefits.

METHODS

This study employs a qualitative approach using a case study method to analyze how the corporate social responsibility (CSR) and environmental policies at PT Petrokimia Gresik can be aligned with the principles of Creating Shared Value (CSV). The case study method was chosen for its ability to provide an in-depth understanding of the specific context and practices implemented within the company. The research aims to comprehensively explore how existing policies contribute to the creation of shared value between the company and its surrounding community.

In this study, purposive sampling was used to select informants, meaning that the selection was based on specific criteria relevant to the research objectives. The chosen informants include employees involved in the corporate social responsibility (CSR) department. This approach allows the research to gain diverse and in-depth perspectives on the implementation and impact of the company's CSR policies.

Data collection methods involved in-depth interviews, focus group discussions (FGD), and document analysis. In-depth interviews were conducted to obtain detailed and personal information from informants regarding the implementation and impact of CSR policies. FGDs were used to gather

views and opinions from relevant groups, such as internal staff and community members, about how CSR policies and CSV principles are applied and perceived. Documentation, including annual reports and company policies, was analyzed to obtain information on official policies and data related to the implementation of CSR programs.

Table 1. Kode Informan (wawancara dan FGD)

No	Informan	Kode Informan
1	Informan Wawancara 1	I1
2	Informan Wawancara 2	I2
3	Informan Wawancara 3	I3
4	Informan Wawancara 4	I4
5	Informan Wawancara 5	I5
6	Informan FGD 1	IF1
7	Informan FGD 2	IF2
8	Informan FGD 3	IF3
9	Informan FGD 4	IF4

Data analysis is conducted using the explanation approach developed by Miles and Huberman, which includes data reduction, data presentation, and drawing conclusions. This approach allows researchers to identify patterns and themes emerging from the collected data and understand how CSR policies at PT Petrokimia Gresik can be aligned with CSV principles. Through this method, the study aims to provide insights into how the company can optimize its social responsibility efforts to create greater shared value.

RESULTS

Stages of the Social and Environmental Responsibility Program

Planning of the TJSL Program

In preparing the Social and Environmental Responsibility (TJSL) program at PT Petrokimia Gresik, the CSR Department undertakes several data collection stages as the foundation for planning the TJSL program to be implemented in the current year. One of the critical stages is social mapping, which aims to identify the needs and conditions of the community surrounding the company. This mapping helps provide a clear picture of the community's state and the potential resources in the area.

Through Social Mapping, the company can identify various actors within the community and determine urgent needs. Based on interviews with informants, this activity includes creating a map of community actors and needs, which is the foundation for planning TJSL programs. Due

to limited human resources in the CSR Department, the company utilizes third-party consultants to carry out this process. The consultant is responsible for conducting in-depth research and mapping the community's social conditions, including the roles of critical actors and potential resources in the vicinity of the company. The results of this social mapping are then stored in a crucial database for planning more targeted TJSL programs.

"...Regarding social mapping, the activity involves mapping the social conditions of the community around the company, identifying actors, and determining community needs..." (IF2-1).

Additionally, PT Petrokimia Gresik regularly reviews its existing TJSL programs. This stage evaluates the effectiveness of completed and ongoing programs to ensure they positively impact the community.

"...The first step is reviewing the previous year's budget plan, assessing which programs have been completed and which will be continued, and evaluating the effectiveness of each program. The evaluation serves as a basis for the following year's budget plan, particularly for ongoing programs, which will be included in the next year's plan, while successful programs will be re-executed with different packaging..." (II-1).

"Programs implemented in the previous year are all evaluated; those that are effective and meet the community's needs are continued, while new programs are innovations developed from previous ones..." (I2-1).

The evaluation involves an in-depth assessment of the successes and challenges during program implementation. The results are used to guide the preparation of the Work and Budget Plan (RKA) for the following year. Successful programs are further developed, while less effective ones are improved or discontinued. This review ensures that the TJSL programs remain relevant and contribute positively to the community.

The development of TJSL programs also relies heavily on proposals from staff in the CSR Department. Based on interviews, informants emphasize that CSR staff play a crucial role in designing new programs. These proposals are based on direct observations made by staff regarding social conditions in the field. Through these observations, staff can identify various social issues needing attention, such as education, health, or community economic empowerment. These direct observations also allow staff to respond quickly to changing social dynamics, ensuring the programs are more adaptive and aligned with the community's evolving needs (fieldnote, 2023).

The final stage in the TJSL program planning process is a coordination meeting between the CSR Department, Corporate Communication/Public Relations, and Agrosolution

departments. This meeting aims to discuss potential program collaborations that can be jointly executed. Through this coordination, inputs and recommendations from each department are considered to design more comprehensive and mutually supportive programs.

"...The Communication Department also facilitates discussions with the community, using the results to identify potential programs..." (I3-1).

Informants explained that the outcomes of these coordination meetings provide many ideas and relevant information for aligning the TJSL program with the community's evolving needs. Through interdepartmental collaboration, PT Petrokimia Gresik can more effectively implement sustainable CSR programs with a broader positive impact.

Implementation of the TJSL Program

Research indicates that implementing the Tanggung Jawab Sosial dan Lingkungan (TJSL) programs at PT Petrokimia Gresik systematically involves relevant work units and external parties. The TJSL program's planning considers various aspects such as timing, packaging, location, and even socialization. Before executing a program, the CSR Department conducts social mapping to understand the conditions and potential of the local community. The approach to the community is made by exploring their initiatives and ideas, which are then used to design targeted programs, such as entrepreneurship education, to attract community participation (fieldnote, 2023). Additionally, program execution is tailored to the conditions of the beneficiaries, for instance, adjusting activity times to fit the professions of the local community, such as fishermen and women's group leaders. This flexibility in program implementation ensures effectiveness and relevance to community needs.

"...the implementation of activities involving external parties, whether we conduct them in the morning, afternoon, or evening, depends on the program recipients; for example, if we collaborate with fishermen, they certainly will not be available in the morning because they are still working..." (IF3-4).

Regarding budgeting, PT Petrokimia Gresik prioritizes three main areas: education, environment, and social development, which align with directives from the Ministry of State-Owned Enterprises. *"The Ministry directs us to focus on three sectors: education, environment, and MSME development, so those are prioritized"* (I1-21).

Direct charity TJSL programs are being reduced, and the company focuses more on sustainable community development programs. Nevertheless, charity programs are still maintained in limited numbers to meet the local community's needs, especially for those who submit assistance proposals. This shift reflects the company's effort to steer TJSL programs towards more sustainable and long-term impactful directions that are in line with the policies of the Ministry of State-Owned Enterprises.

To attract community participation, TJSL programs are also actively promoted to beneficiary communities through various promotional media, such as posters, banners, and social media. Event publications are tailored to the scale of activities. For large-scale events, publication is carried out through company media such as print, electronic, and corporate social media with the help of the CSR Communications Department. For smaller events, publication is done internally through the CSR Department's social media or by inviting local journalists. This publication strategy aims to enhance awareness and community participation in the TJSL programs run by the company (fieldnote, 2023). TJSL program reporting is done routinely every month and quarterly to the Board of Directors, Shareholders, and the Ministry of State-Owned Enterprises, as stated by an informant;

"Reporting is done every month and quarter, reported to the Board of Directors and Shareholders. The quarterly reports are also submitted to the Ministry of State-Owned Enterprises." (IF1-1)

These reports include the realization of TJSL programs and performance achievements. In 2022, PT Petrokimia Gresik achieved several awards, including the TJSL & CSR Award, Asian Sustainability Reporting Rating, Indonesia SDGs Award (ISDA), and Proper Emas, the highest accolade in environmental management and TJSL programs (fieldnote, 2023). Winning the Proper Emas award for two consecutive years is tangible proof that the TJSL programs run by PT Petrokimia Gresik are effective and have a significant positive impact on the community and environment

Performance Evaluation of the TJSL Program

The performance evaluation of the Tanggung Jawab Sosial dan Lingkungan (TJSL) programs at PT Petrokimia Gresik is conducted through several methods, including cost realization evaluation, Environmental Satisfaction Surveys (SKL), and Social Return on Investment (SROI) calculations for two TJSL programs. Interviews with informants revealed

that cost evaluations are conducted through accountability reports, where each program is strictly monitored. Programs like Pisang Trepan, Literacy, and Mangrove have been evaluated through Focus Group Discussions (FGD) with stakeholders. A key program, Kampung Sehat, undergoes a more comprehensive evaluation, including analysis of community health maps and achievements related to the Sustainable Development Goals (SDGs). Additionally, the company conducts environmental satisfaction surveys to assess how it interacts with the community through TJSL programs and other activities.

“Overall, there is also an environmental satisfaction survey that assesses how the company interacts well through both programs and employee activities with the surrounding community” (I4-15).

Evaluations also monitor budget realization and program achievements, particularly for micro, small, and medium enterprise development programs. The company conducts regular monitoring to assess the impact of the programs on beneficiary partners, including the effectiveness and collectability of funding. Other TJSL programs, especially those related to community development (comdev), are evaluated based on their impact on the community. To assess the social impact of comdev programs, PT Petrokimia Gresik collaborates with consultants to perform SROI calculations. SROI is used to measure program effectiveness by comparing the social value generated against the costs incurred. Besides SROI, environmental satisfaction surveys are also an important tool for understanding community perceptions of the company's TJSL programs (fieldnote, 2023).

However, not all TJSL programs undergo SROI calculations, as this process can be costly if it involves external parties and potentially contentious if conducted internally. According to interviews, only significant programs are deemed suitable for measurement using SROI, while smaller programs are difficult to measure quantitatively. Nonetheless, SROI is considered a vital tool for evaluating large-scale TJSL programs, providing deep insights into their social effectiveness.

Overall, the performance evaluation of TJSL programs at PT Petrokimia Gresik shows a systematic effort to ensure that the implemented programs have a real impact on the community and environment. Through a combination of cost realization evaluation, satisfaction surveys, FGDs, and SROI calculations, the company can assess the success of its programs and identify areas needing improvement or further development.

The concept of Creating Shared Value (CSV) in the TJSL programs at PT Petrokimia Gresik

Research conducted at PT Petrokimia Gresik has focused on sorting the Tanggung Jawab Sosial dan Lingkungan (TJSL) programs in line with the principles of Corporate Social Responsibility (CSR) and Creating Shared Value (CSV). An assessment of the ongoing TJSL programs during the year 2022 reveals that there are six TJSL programs oriented towards the CSV concept implemented by PT. Petrokimia Gresik. These include the Petrokimia Gresik Scholarship (Bestro) for high school and college students from underprivileged families, the Certification Training for Occupational Safety Experts for local residents, the Comdev Cattle Farming Literacy Program, Comdev Kampung Pisang Trepan, and Ecotourism and Mangrove Restoration (fieldnote, 2023).

These programs provide insights into CSV-related practices and align with the company's short- and long-term strategies. To enhance these efforts, PT Petrokimia Gresik has implemented several development strategies, including improving budget structures for operational efficiency, applying Social Return on Investment (SROI) as the main evaluation tool, conducting satisfaction surveys for beneficiaries, and performing internal evaluations to identify the strengths and weaknesses of existing programs. Notably, the Bestro program, both at the high school and college levels, has been recognized as a flagship initiative since 2012 and plays a crucial role in meeting the need for competent human resources, supporting the achievement of the company's performance targets (fieldnote, 2023).

On another note, cost allocation shows that 19% of the total TJSL budget has been allocated to programs that align with the CSV concept, accounting for 20% of total activities (fieldnote, 2023). This policy is directed to strengthen the contribution of TJSL programs to stakeholders in line with the Ministry of State-Owned Enterprises Regulation Article 4 of 2021.

Regarding further development strategies, the formulation of TJSL programs in the CSR Department is now geared towards the CSV concept. Nevertheless, there are opportunities for improvement through efforts such as developing human resource competencies, collaborating with external consultants, and intensifying inter-departmental coordination to effectively integrate programs that support corporate business strategies.

Lastly, the performance evaluation of existing TJSL programs still has limitations, specifically only involving environmental satisfaction surveys and SROI calculations limited

to two programs. Therefore, it is recommended to refine evaluation methods by applying SKL more broadly and conducting SROI calculations for all programs, based on budget availability. The aim of enhancing evaluation methods is to generate data that can be used as a reference in developing more effective TJSL programs in the future.

DISCUSSION

The evaluation of the Tanggung Jawab Sosial dan Lingkungan (TJSL) programs at PT Petrokimia Gresik has unveiled a pronounced alignment with the principles of Creating Shared Value (CSV) and Corporate Social Responsibility (CSR), addressing a critical literature gap identified. This gap underscores the necessity for a more cohesive approach to CSR and CSV, particularly within the natural resources sector in Indonesia, an area currently marked by disparate and uncoordinated CSR efforts.

This research highlights that six principal programs—Bestro SMA, Bestro Sarjana, Pelatihan Sertifikasi Ahli K3, Comdev Usaha Ternak Sapi-Literasi, Comdev Kampung Pisang Trepan, and Ekowisata dan Restorasi Mangrove—exemplify a robust commitment to the tenets of CSV. These initiatives not only meet the community's immediate needs but also align with the long-term strategic objectives of PT Petrokimia Gresik, thereby bridging the gap between corporate operations and social value creation. This integration supports the theoretical framework posited by Porter and Kramer (2011), arguing that CSR activities should be woven into the core business strategies to amplify social and economic benefits. The practical implementation of these programs demonstrates a paradigm shift from perceiving CSR as mere charity to acknowledging its critical role in strategic business planning, resonating with the perspectives of scholars like Bajza, (2022) and Corazza et al., (2017).

Additionally, the methodical approach adopted in program planning—characterized by comprehensive social mapping and proactive stakeholder engagement—mirrors the best practices Saenz, (2019) and (Longoni & Cagliano, (2015) advocated. These practices emphasize the importance of grasping stakeholder dynamics and fostering interdepartmental cooperation. Employing external consultants to assist with social mapping, as indicated in the study's findings, enriches the understanding of community needs and potentials, thereby aiding in crafting more impactful programs. This strategic approach aligns with the introductory call for an in-depth investigation into how social and environmental policies can be effectively integrated within business models founded on CSV principles.

The research methodologies utilized, such as the Social Return on Investment (SROI) and satisfaction surveys, further underline a steadfast dedication to quantifying the impacts of the TJSL programs. Although the current assessment methods are applied to a few programs, extending the SROI calculations to encompass all initiatives is essential for boosting their overall efficacy and accountability. This recommendation aligns with the research of Fardiansyah & Sidjabat, (2021), who advocate for a more comprehensive evaluation framework within the fertilizer industry to capture the full spectrum of social and economic returns.

Despite the observed positive impacts, there is still room for PT Petrokimia Gresik to augment its TJSL programs. The literature on CSV integration highlights the need for continuous organizational transformation and dynamic inter-team relationships to embed CSV deeply into corporate culture (Götz et al., 2020; McIntosh et al., 2017). Cultivating a culture that prizes collaboration and ongoing learning is crucial for maintaining the momentum of these initiatives and ensuring their sustainability.

In summary, the outcomes of this study not only corroborate the significance of aligning TJSL programs with CSV principles but also underscore the imperative for ongoing enhancements in evaluation methodologies and stakeholder interactions. By bridging the identified literature gaps, this research provides invaluable insights into how PT Petrokimia Gresik can advance its CSR endeavors, thereby generating mutual benefits for the corporation and the communities it engages with.

CONCLUSION

Based on the evaluation and discussion of the Tanggung Jawab Sosial dan Lingkungan (TJSL) programs at PT Petrokimia Gresik, it can be concluded that the company has demonstrated a solid commitment to the principles of Creating Shared Value (CSV) and Corporate Social Responsibility (CSR). Six primary programs have been identified—Bestro SMA, Bestro Sarjana, Pelatihan Sertifikasi Ahli K3, Comdev Usaha Ternak Sapi-Literasi, Comdev Kampung Pisang Trepan, and Ekowisata dan Restorasi Mangrove—which show that PT Petrokimia Gresik not only meets the immediate needs of the community but also contributes to the company's long-term strategic goals.

However, to enhance the effectiveness of the TJSL programs, the company needs to take several steps to improve. First, improving knowledge and competency in CSV concepts among human resources (HR) is crucial to ensure that all involved parties understand and can implement these principles in the designed programs. Second, collaboration with

external parties or consultants can provide valuable insights and recommendations to align the TJSL programs with broader business strategies. Third, inter-departmental coordination should be strengthened to filter and integrate programs implemented by other departments, thus providing more excellent economic, social, and environmental benefits.

Furthermore, although 19% of the total TJSL budget has been allocated to programs that align with CSV concepts, the company needs to continue developing this proportion in the future. This aligns with directives from the Ministry of State-Owned Enterprises through Ministry Regulation Article 4 of 2021, emphasizing the importance of TJSL programs' contribution to stakeholders and the company.

Lastly, the performance evaluation of the TJSL programs conducted through Environmental Satisfaction Surveys (SKL) and Social Return on Investment (SROI) calculations indicates an effort to measure the impact of the programs systematically. However, to improve the accuracy and relevance of evaluations, it is recommended that SKL be applied to every TJSL program post-implementation, and SROI should be calculated for all high-cost programs, considering the company's budget availability. With these steps, PT Petrokimia Gresik can more effectively formulate and implement TJSL programs that benefit the community and support the sustainability and growth of the company in the future.

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