

Socio-Ecological Responsibility Using Triple Bottom Line Method Perspective of Mamayu Hayuning Bawana

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Abstract: This research explores the application of the Triple Bottom Line (TBL) concept and Socio-Ecological Responsibility from the perspective of Mamayu Hayuning Bawana (MHB) at Unisma Islamic Hospital Malang. Facing the complex challenges of life, especially in the healthcare sector, companies need to consider social, economic, and environmental aspects in a balanced manner. Unisma Islamic Hospital Malang demonstrates a commitment to TBL with a focus on Profit, People, and Planet. This is reflected in efficient financial management, improved access to healthcare services, proper medical waste management, and the adoption of green technology. The Mamayu Hayuning Bawana concept is also applied, emphasizing harmony between humans, nature, and the divine. The implementation of TBL and Mamayu Hayuning Bawana aims to create a balance between economic needs, social welfare, and environmental sustainability. The Islamic Hospital of the University of Islam Malang (RSI Unisma) has successfully achieved harmony between economic growth, social concern, and environmental preservation, replacing competition with harmonious synergy. This research contributes to understanding sustainability practices in the healthcare sector and encourages other companies to adopt TBL for socio-ecological sustainability. Future studies can focus on other industries, develop more comprehensive impact measurement methods, and involve the community in decision-making processes.

Introduction

At present, the complexity of surrounding life issues is increasing, covering social, economic, educational, health, legal, political, and environmental aspects. Despite the development of technology and science, environmental challenges are becoming increasingly urgent. Infrastructure and industrial development tend to damage the environment, causing pollution and damage that affects human health (Habil Adha & Irwan, 2021; Ridwan, 2016;

Rosmini, 2017). In addressing this issue, the concept of Triple Bottom Line (People, Planet, Profit) becomes important, where companies must consider social, environmental, and economic aspects in a balanced manner.

The implementation of socio-ecological responsibility within a company can be a solution for efficiently managing environmental impacts and understanding the social and ecological effects generated by its existence and operations. This research can guide improvements in company policies and activities to minimize their negative impact on the community and the surrounding environment. Large companies are now applying this concept to assess environmental activities in terms of economic costs and benefits. Investor response is increasingly influenced by the company's concern for social and environmental aspects. (Riduwan & Andayani, 2018). The goal is for companies to not only focus on profits and pay attention to environmental and social norms.

The phenomenon of environmental damage occurs on a large scale, such as forest loss in Indonesia due to mining and oil palm plantations. Natural resource management companies still lack an understanding of social responsibility, especially in the health sector. (Keyvanara & Sajadi, 2015; Larasati & Hadi, 2011). Health financing in Indonesia is not yet a top priority, causing companies to be less committed to their social responsibility in the health sector (Suprpto, 2018). The Islamic Hospital of the University of Islam Malang (RSI Unisma) was chosen because this approach allows for a holistic consideration of economic, social, and environmental aspects in line with the principles of the Triple Bottom Line (TBL). Involving the perspective of Mamayu Hayuning Bawana also enriches the understanding of local wisdom and Islamic values in the context of healthcare services, enabling more suitable and positively impactful applications for the local community and environment.

The connection of psychological aspects with Javanese culture, such as the concept of Mamayu Hayuning Bawana, shows the importance of maintaining harmony between humans, nature, and God (Endraswara, 2013). This concept can be implemented in the practice of socio-ecological responsibility in hospitals, considering social, ecological, and spiritual aspects. Through the application of the Triple Bottom Line and Mamayu Hayuning Bawana, it is expected to create a balance between the economic needs of the company, the social welfare of the community, and environmental sustainability (Winarno & Sawarjuwono, 2021).

Theoretical Framework

1. Socio-ecological Responsibility

Socio-ecological Responsibility is the company's ability to mitigate the environmental impacts of its operations. Waste and emissions management in accordance with regulations, optimization of natural resources, and reduction of bad practices can affect the sustainability of natural resources for future generations. Corporate social responsibility towards the environment is not only to improve business efficiency, but also to provide benefits to the environment and society in the future. There are four advantages for companies that adopt environmental social responsibility:

- 1) Development of the company's reputation or image in the eyes of consumers and investors, creating a good brand image.
- 2) Reduction of environmental and social conflicts around the company.
- 3) Increased cooperation with stakeholders, including local communities and local governments.
- 4) Differentiation from competitors by highlighting comparative advantages through CSR activities towards the environment.

Ecological Responsibility emphasizes the balance between humans and the environment, viewing companies as having a responsibility to the surrounding environment. The company's actions towards the environment become a parameter for assessing whether the company is good or bad. Environmental social responsibility includes waste management, sustainable practices, and accountability to stakeholders. Waste management is considered crucial as it can harm ecosystems and hamper socio-economic development (Bashkirova & Lessovaia, 2019). This research highlights the integration of CSR in corporate operations to contribute to waste reduction, pollution control, and resource conservation (Personal & Archive, 2008). Overall, companies are expected to prioritize responsible waste management and avoid environmental pollution as part of their social and environmental responsibility. All of this should be done so that companies can be recognized as agents that not only seek personal gain but also provide benefits to society and the environment, while ensuring profitability (Bekmezci, 2015).

2. Triple Bottom Line

The term Triple Bottom Line (TBL), introduced by Elkington, emphasizes three main aspects: profit, people, and planet (Elkington, 1998). Triple Bottom Line Accounting (TBLA) describes an approach of measuring corporate performance not only with financial indicators, but also with non-financial indicators. TBL accounting methodology enables the identification, measurement, and allocation of environmental and social costs, contributing to sustainable corporate performance (Onyali, 2014). TBLA goes beyond traditional financial measures, incorporating environmental and social dimensions, and becomes a useful sustainability evaluation tool.

People, profit and planet are the three pillars of TBL, creating a holistic view to keep the company sustainable. Profit remains the primary focus, measured through cost efficiency and productivity improvements. People are key stakeholders, and companies are expected to provide maximum benefits to them, recognizing the impact of their operations on society (Fahrial et al., 2020). The planet (environment) requires special attention, with companies being reminded of their responsibility to preserve and protect the environment. The Global Reporting Initiative (GRI) provides a framework for sustainability reporting, promoting transparency and corporate accountability in the face of economic, environmental and social challenges. Sustainability reports using GRI standards include economic, environmental, and social performance indicators, which are comprehensive and diverse, providing in-depth information about a company's impact on all three aspects.

The Triple Bottom Line theory recognizes the complexity of the interrelationship between people, profit, and planet, viewing them as an inseparable whole. By applying this concept, companies are expected to consider social and environmental impacts in their decision-making, create added value for shareholders, and contribute to global sustainability.

3. Mamayu Hayuning Bawana

Mamayu Hayuning Bawana is a Javanese philosophy that represents the noble value of life, translated as beautifying the beauty of the world. This concept is not only a philosophy of life, but also a moral norm that must be held by every individual. (Endraswara, 2013). Mamayu comes from 'mayu' which means beautiful or lovely, and 'ma' which denotes beautifying or beautifying. Hayuning bawana involves all three aspects: mamayu, hayuning and bawana.

- 1) Mamayu (beautiful, lovely, safe) refers to not changing the existing order, not disrupting the harmony, and not creating new conflicts.

- 2) Hayuning (beautiful, lovely, safe) refers to beauty or safety, with three levels: Bawana alit (small), Bawana agung (large), and Bawana langgeng (eternal).
- 3) Bawana (universe or world) covers the scale from personal to global, encompassing the afterlife or divine realm.

The key to Hamamayu Hayuning Bawana includes aspects such as the well-being of the world depending on human vigilance, understanding of things, the duty of human life to provide safety for the country, and the realization that humans are part of nature.

In the context of the environment, this concept is related to seven gatra, including water, forest, sea, air, land, culture and people. Each gatra has its own meaning and responsibility in maintaining the sustainability and beauty of the environment. Hamamayu Hayuning Bawana emphasizes the need to conserve water, forests, sea, air, land, and culture, and to make humans the agents of environmental preservation and management. Respect for nature and sustainability are the main keys in implementing this concept.

Research Method

Using the research method of a case study approach, this research explores individuals' experiences, understandings and views related to socio-ecological responsibility and the Javanese concept of mamayu hayuning bawana, providing deep insights into environmental issues, natural welfare and social dynamics. The main focus of the research is RSI Unisma as an object to explore socio-ecological responsibility and mamayu hayuning bawana in the hospital context, highlighting medical waste management, resource sustainability, and sustainable healthcare. The presence of the researcher as the main instrument in this phenomenological research is key to understanding human interaction with the social environment and the concept of mamayu hayuning bawana. Data sources consist of primary data and secondary data, with an emphasis on primary data to gain an in-depth understanding of individual experiences and perspectives related to socio-ecological responsibility and Mamayu Hayuning Bawana. The qualitative data analysis process uses the Miles and Huberman Interactive Analysis Model, involving collection, reduction, presentation of data, and conclusion drawing to produce new findings in the form of a description or picture that has not previously been revealed.

Result and Discussion

Overview of Research Objects

The Islamic Hospital of the University of Islam Malang (RSI Unisma), established on August 28, 1994 under the Islamic University of Malang Foundation, is a private Islamic institution. It was established by foundation administrators, such as Mr. K.H. Usman Mansyur and Prof. K.H. Tholchah Hasan, as well as Islamic scholars in Malang Raya. Since operating in 1994, the hospital has continued to grow and add to its facilities. With a focus on patient interests and the motto "My Devotion My Best Servant," Malang Islamic Hospital has a vision of becoming the best Islamic Teaching Hospital. Their mission involves excellent service with Islamic professional ethics and discipline, human resource development, revenue generation, and collaboration with teaching and international hospitals. Their values and goals are related to the motto "My Service, My Best Devotion" to realize the best Islamic hospital with friendly, caring, and Islamic services. Their goals include improving service quality, service standards, professionalism of human resources, hospital income, and establishing a network of cooperation with related institutions, with the target of realizing a teaching hospital in 2025.

Qualitative research often involves interviewing various informants to gain deep insight into a phenomenon. The informant data table is an important tool in planning and conducting qualitative research. This table helps the researcher in organizing information about the informants to be interviewed.

Table 1. Informant Data Table

No	Name	Position
1.	Arin Amelia Rahmi, A.Md	Head of Housekeeping Unit
2.	Lukman Feda Maulana, S.KL	Housekeeping Staff
3.	Dewi Marwah	Human Resources Staff
4.	Djauharoh	Patient

Source: Primary Data, processed 2023.

Social Responsibility Activities

Social responsibility activities in hospitals include various efforts that aim to make a positive contribution to society and the surrounding environment, in addition to focusing on health services. The following are some discussions about social responsibility activities at The Islamic Hospital of the University of Islam Malang (RSI Unisma) including;

- 1) **Social Programs:** The Islamic Hospital of the University of Islam Malang (RSI Unisma) implements social programs such as free health check-ups, mass vaccinations, and health services, hospitals can indeed organize social programs as part of their corporate social responsibility (CSR) practices, (Lubis, 2018) conducted a case study on government hospitals in Indonesia and found that CSR has a positive effect on hospital reputation, patient loyalty, and hospital value. Community as a form of corporate social responsibility (CSR).
- 2) **Health Education:** Health education campaigns in schools, communities, and workplaces can have a positive effect on improving health and well-being (Holmqvist, 2009). RSI Unisma organizes health education campaigns in schools, communities, and workplaces to increase public awareness about the importance of a healthy lifestyle.
- 3) **Local Employment and Training:** Proposes that CSR activities can re-empower local communities by filling the democratic gap and increasing relevance through local competition (Shaw, 2007). RSI Unisma provides employment and training opportunities to local residents, supports local economic growth, and fills the democratic gap through CSR activities.
- 4) **Support in Emergency Cases:** Corporate social responsibility (CSR) initiatives play a role in responding to disasters or public health emergencies in the implementation of CSR is considered important during disaster situations, and benefits the affected parties and helps to support them (Lanka, 2020). RSI Unisma provides facilities and personnel to respond to disasters or public health emergencies, demonstrating CSR initiatives in responding to emergencies.

RSI Unisma's social responsibility activities not only focus on health services, but also aim to make a positive contribution to the community and the surrounding environment, strengthen the hospital's reputation and provide benefits to stakeholders.

Ecological Responsibility Activities

The Islamic Hospital of the University of Islam Malang (RSI Unisma) carries out its socio-ecological responsibilities with a focus on medical waste management, (Al-Ghamdi, 2011) emphasized the importance of proper medical waste management to protect the environment and human health, clean water health, and regulatory waste management in accordance with PERDA No. 7 of 2018. The waste management process involves separation, processing, and safe disposal, with special attention to infectious and non-infectious waste, and the role of internal management is crucial in waste management efforts to reduce emissions (Soleha, 2022). RSI Unisma also has responsibility for reporting to internal and external parties, including the Health and Environment Agency. Although socio-ecological activities have been conducted, documented reports still need to be improved. In the financial context, the hospital submits financial and management reports as accountability to the owning foundation. RSI Unisma's socio-ecological responsibility activities not only cover patient care, but also recognize its impact on the environment and society as a whole. The hospital's commitment to environmental stewardship is integral to their responsibility to society and the sustainability of natural resources.

Triple Bottom Line Implementation

The implementation of Socio-Ecological Responsibility based on Triple Bottom Line Theory (TBL) at The Islamic Hospital of the University of Islam Malang (RSI Unisma) includes social (People), economic (Profit), and environmental (Planet) aspects. In the social aspect, hospitals ensure access to quality and affordable health services for the entire community, hospitals, as socially responsible companies, must prioritize the improvement of basic health services above other CSR initiatives (Medina-Aguerreberre, 2016), including the underprivileged, by providing a range of health services and facilities. Partnerships with social organizations, such as NU Care, Amil Zakat, and LAZISNU, help achieve this goal, which is in line with what was found in the research (Hatimah, 2018) highlighted the role of CSR in developing competencies through collaboration between companies, governments and educational institutions. In the economic aspect, the hospital implements efficient financial management practices, seeks sustainable revenue sources, and identifies sustainable business opportunities, such as investment in efficient medical technology (Tomaselli & Melia, 2014) explore the use of interactive technologies, such as websites and social media, to enhance CSR communication and engagement. (Kasat, K., Shaikh, N., & Shinde, 2021) focuses on the impact of Industry 4.0 technologies on CSR practices, suggesting that these technologies can serve as enablers for CSR initiatives. Overall, the importance of utilizing technology as a potential technology investment in driving and enhancing CSR efforts. Increasing productivity through staff training and development is also a focus to support economic sustainability. (Nguyen Ngoc, 2012) found that CSR training can help maintain positive relationships between companies and employees. In the environmental aspect, RSI Unisma manages the environment in a friendly manner with efficient energy use, standardized waste management, and the adoption of green technology, hospitals that integrate social-ecological aspects and CSR practices can achieve long-term benefits for all stakeholders involved (O'Hara et al., 2022). The hospital's implementation of TBL reflects a holistic vision of socio-ecological responsibility, creating long-term value for all stakeholders, including patients, staff, communities and the environment.

Perspective of Bawana Alit and Bawana Ageng in Socio Ecological Responsibility and Triple Bottom Line

In the concept of socio-ecological responsibility with the Triple Bottom Line (TBL) method and the Mamayu Hayuning Bawana perspective, The Islamic Hospital of the University of Islam Malang (RSI Unisma) pursues the main objectives on three levels. First, it focuses on the personal and family happiness of employees and the internal environment of the company (Bawana Alit). The implementation of a healthy workplace and health-oriented company regulations and a positive psychosocial environment demonstrate RSI Unisma's efforts in creating a non-destructive environment for workers and their surroundings. Second, through the concept of Mamayu Hayuning Sesama, the company pays attention to external aspects related to its activities. Collaboration with other companies, such as PT GLOBAL and TSA, in waste management, as well as environmental impact analysis with DLH, reflect RSI Unisma's commitment to socio-ecological responsibility. Third, at the level of TBL Mamayu Hayuning Bawana itself, RSI Unisma achieves harmony and balance between the surrounding environment, the company, and spiritual aspects. Programs such as Halal Kitchen management and training activities with a religious touch show the implementation of the value of Mamayu Hayuning Bawana as a means of worship and spiritual approach through the company, achieving harmony between Bawana Alit and Bawana Ageng.

In the perspective of Mamayu Hayuning Bawana (MHB) and the Triple Bottom Line (TBL) based conceptual model, The Islamic Hospital of the University of Islam Malang (RSI Unisma) applies three levels of social responsibility. First, at the level of personal and family mamayu hayuning (Bawana Alit), the company is committed to increasing the internal happiness of employees and families through quality and affordable health services, as well as patient worship guidance programs as a form of service that can improve community welfare. Second, at the level of mamayu hayuning sesama, RSI Unisma involves external aspects with a profit orientation to achieve shareholder welfare, but also recognizes its social responsibility to the surrounding community. Through community empowerment and skills development, the company seeks to contribute to social, economic and environmental welfare. Third, at the level of TBL mamayu hayuning bawana itself, RSI Unisma emphasizes that the company is not only a tool to achieve maximum profit, but as an entity that preserves nature and prioritizes hayuning bawana as the main result. With this approach, the company creates harmony between humans, the environment, and society, distancing itself from the *dur angkara* on earth.

In the perspective of Mamayu Hayuning Bawana (MHB) and the Triple Bottom Line (TBL) framework, The Islamic Hospital of the University of Islam Malang (RSI Unisma) carries out social responsibility at three main levels. At the first level, the company's focus is on personal and family mamayu hayuning (Bawana Alit). RSI Unisma demonstrates its commitment by increasing productivity through employee training and development programs, such as Life Support and Patient Rights training. Investment in employee training is considered a social responsibility effort that can improve organizational welfare and performance. At the second level, companies involve themselves in mamayu hayuning sesama by showing economic responsibility that is more charity-oriented without expectation of return. Support for emergencies, such as the Covid-19 pandemic and natural disasters in Tirtoyudo, reflects RSI Unisma's active involvement in helping the community. At the third level, the implementation of Mamayu Hayuning Bawana enters the spiritual dimension. The concept of sharing welfare and giving alms as a form of profit sharing is recognized as an effort to increase the value and benefits received by shareholders and interested parties. At this level, the spirit of sharing wealth is expected to beautify the world and receive God's grace in harmony.

Conclusion

This study aims to explore the implementation of Socio-Ecological Responsibility and Triple Bottom Line (TBL) from the perspective of Mamayu Hayuning Bawana (MHB). The results show that RSI Unisma has successfully achieved harmony between economic growth, social care, and environmental preservation through its Socio-Ecological Responsibility and TBL activities, creating synergy and positive energy, and replacing competition with harmonious synergy. RSI Unisma not only achieves good profitability economically, but also promotes social responsibility by investing in initiatives beneficial to society, while safeguarding the ecosystem and environment through reducing negative operational impacts. Therefore, the TBL approach with an MHB perspective at RSI Unisma succeeds in achieving a positive balance between economic profit, social welfare, and environmental sustainability, in accordance with the values of sustainability and social justice. Based on these conclusions, future research could focus on specific industry sectors or regions, develop more comprehensive methods of measuring social and ecological impacts, analyze community involvement in the decision-making process, conduct regional comparisons, and assess the influence of external factors such as climate change or economic instability on socio-ecological responsibility within the TBL and MHB framework.

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