

Sustainability Disclosure of GRI Towards Improving The Welfare of Local Communities in Shipping Industry Companies in Surabaya

Gracesheila Florencia Tumbelaka^{1*}, Kurnia Ekasari², Hesti Wahyuni³

^{1*,2,3} Politeknik Negeri Malang, Indonesia

Corresponding Author: gracesheilaflorencia11@gmail.com^{1*)}

Keywords : Corporate Social Responsibility, PT PAL Indonesia (Persero), PT Adiluhung Saranasegara Indonesia, Local Community Welfare, GRI 300 and 400 Standards, CSR Reporting Transparency.

Abstract: This research discusses and analyzes the Corporate Social Responsibility (CSR) programs implemented by PT PAL Indonesia (Persero) and PT Adiluhung Saranasegara Indonesia. Using a qualitative approach, this research explores the impact of CSR programs on improving the welfare of local communities. The data analysis method used is content analysis, with the research sample involving PT PAL Indonesia and PT Adiluhung Saranasegara Indonesia in Surabaya. The discussion covers aspects of education, economy, environment, and spiritual well-being. The results show that PT PAL Indonesia is holistically involved in supporting Micro, Small and Medium Enterprises (MSMEs) and the education sector with training and scholarship programs. Involvement in environmental activities and the construction of worship facilities also reflects the company's commitment to spiritual and environmental aspects. PT Adiluhung Saranasegara Indonesia, on the other hand, shows concern for health and social assistance, with the distribution of aid to vulnerable groups and victims of natural disasters. While both companies have not reported fully on GRI 300 (Environment) and GRI 400 (Social) standards, their positive contributions to the well-being of local communities remain significant. However, further steps are needed to increase transparency and comprehensiveness in CSR reporting in order to improve the effectiveness of the companies' CSR reporting.

Introduction

Corporate Social Responsibility (CSR) programs are now increasingly being implemented in the industrial world. Companies are starting to respond to this concept as a form of corporate responsibility to society. The existence of companies in society can provide both positive and negative aspects. On the one hand, the company provides goods and services needed by the community, but on the other hand, the community will also get a bad impact from the company's activities (Susanto, 2012). Currently, corporate responsibility must be based on triple bottom lines popularized by John Elkington in 1997 through his book "Cannibals with Forks, the Triple Bottom Line of Twentieth Century Business". Triple bottom lines are corporate responsibility in social, environmental, and financial aspects, so that every company is required to disclose information about corporate social responsibility (Wibisono, 2007).

The importance of CSR has been regulated in Law No. 25 of 2007 on Capital Investment article 15(b) which reads "Every investor is obliged to carry out corporate social responsibility". CSR is also regulated in Law No. 40 of 2007 Article 74 paragraph 1 on Limited Liability Companies. The law states that "Companies conducting business activities in the field of and or related to natural resources must implement social and environmental responsibility". Thus, CSR is an obligation that must be implemented by the company, not a voluntary activity. Law No.40 of 2007 not only regulates the obligation to implement social and environmental responsibility, but also requires reporting on the implementation of social responsibility. The responsibility report must be reported at the General Meeting of Shareholders (GMS), especially for BUMN-based companies and other companies engaged in the exploitation of natural resources and companies whose business is related to natural resources (Hadi, 2011).

PT PAL Indonesia is one of the state-owned strategic industries that produces Indonesia's main defense system equipment, especially for the sea. Commitment to society and the environment for the company is an effort to balance the management approach to the surrounding environment. As a company with high concern for the surrounding environment, PT PAL Indonesia (Persero) always strives to provide benefits to the community. This is done by implementing corporate social responsibility in a real way for the growth of harmonious relationships with the community.

PT Adiluhung Saranasegara Indonesia, Bangkalan is one of the companies engaged in the shipping industry, namely shipbuilding and repair. Corporate Social Responsibility (CSR) is a concept that organizations, especially PT Adiluhung Saranasegara Indonesia, have a form of responsibility towards stakeholders. With this understanding, CSR can be said to be the company's contribution to the goal of sustainable development by means of impact management on all stakeholders.

The reason why the author chose to investigate the CSR of PT PAL and PT Adiluhung is because these two companies are engaged in the same field, namely in the ship industry. So, the author can compare with similar companies.

Based on this description, the purpose of this study is to determine the Corporate Social Responsibility activities at PT PAL Indonesia and PT Adiluhung Saranasegara Indonesia. Thus, the researcher is interested in taking the research title "Sustainability Disclosure of GRI Towards Improving the Welfare of Local Communities in Shipping Industry Companies in Surabaya. The author wants to compare the company's positive image through CSR activities carried out with the real impact on improving the welfare of local communities.

Research Method

This research uses a qualitative approach (qualitative research). In Moleong's explanation (2017: 7) regarding qualitative research methods is research aimed at understanding phenomena related to what the research subject experiences, for example such as behavior, views on an issue, motivation, treatment, holistically by describing in the form of words in a special context that is pure by utilizing various scientific methods. (Heriyanto, 2018) states in data analysis techniques commonly used for qualitative research include content analysis, content analysis design, and thematic analysis.

The data analysis technique used in this research is content analysis technique, (Sitasari, 2022) defines content analysis in general as a method that contains analysis of text content, but on the other hand, content analysis is also intended to describe a special analysis approach. According to (Holsti, 1969), the content analysis method draws conclusions by identifying various characteristics of a message objectively, systematically, and generalistically. The sample in this study was taken randomly, namely shipping industry companies in Surabaya and those that implement CSR. The selected companies are PT PAL Indonesia and PT Adiluhung Saranasegara Indonesia.

Result and Discussion

Local Community Welfare Improvement that has been implemented through CSR

PT. PAL Indonesia

For PT PAL Indonesia (Persero), Corporate Social Responsibility (CSR) is not just a formality or just to fulfill obligations as a company. More than that, the CSR movement carried by PT PAL Indonesia (Persero) has special standards of implementation which include sustainability, measurable achievements, and local wisdom.

Some forms of CSR include contributing to the economic development of the local community or the wider community. The implementation of CSR is also designed with regard to sustainable development goals that have the principle of meeting current needs, without ignoring the rights of future generations.

PT PAL Indonesia (Persero) CSR program is divided into: (1) Corporate Social Responsibility for the Environment. (2) Corporate Social Responsibility for Employment, Security, Occupational Health and Safety (K3). (3) Corporate Social Responsibility for Partnership and Social Development. (4) Corporate Social Responsibility towards Customers. These activities are carried out in the spirit of openness starting from the planning process, implementation in the field, to post-activity evaluation.

1. *Encouraging Assisted MSMEs to Rise & Develop, PT PAL Indonesia Holds MSME Empowerment Workshop*

PT PAL Indonesia provided training assistance to 10 MSME partners in Bejjong Village, Mojokerto. This assistance was carried out directly by one of the experts in the field of brass art, Mr. Agus Kasianto who is also the Village Secretary, Bejjong, Mojoagung - Mojokerto. The Head of the Public Relations Department and the Head of CSR of PT PAL Indonesia were present representing the management in the opening of the brass industry MSME training. This activity is an effort to develop the products and creativity of MSMEs, especially in the brass industry. It is hoped that this mentoring program will improve the quality and ability of the Brass Industry MSME players so that they are ready to compete globally and create greater employment opportunities.

Quality products from brass industry MSMEs will become a reference for PT PAL Indonesia in fulfilling the company's souvenir needs. More broadly, with this training it is hoped that there will be an escalation in product quality, so that it can be marketed globally. With these trainings, it is also expected to realize quality and competitive human resources, creativity in product development, and the most fundamental ability to design and preserve the culture of making sculptures in the area.

The training event is held for 3 days, so it is possible that in this tight period of time, it will increase knowledge and expertise for MSME actors to become more creative and innovative in creating craft works. After this training and coaching, it is hoped that it can increase the business scale of MSMEs in Bejjong Village to be able to penetrate the global market. Of course, MSMEs in Bejjong Village can also become pioneers and provide similar training to other MSMEs.

2. *PAL Supports the Escalation of Islamic Boarding School Education Through Scholarships, Teacher Certification, & PAL Teaching*

In an effort to support the advancement of education, PT PAL Indonesia (Persero) through CSR activities this time provided scholarships for boarding school students in Lombok, West Nusa Tenggara. Scholarships were given to two Islamic Boarding Schools, namely Nurul Hakim Islamic Boarding School located in Kediri, NTB. The next scholarship was given to Nurul Hikmah Islamic Boarding School located in Lingsar, NTB.

This CSR activity was carried out directly by the BoD of PT PAL Indonesia as a form of special attention to education, especially outside Java. Not only scholarships, PT PAL Indonesia (Persero) in supporting the advancement of education in the area also provides continuous training and certification programs for teachers as teachers in both pesantren.

Not only providing scholarships and teacher certification programs at both Islamic boarding schools, on this occasion, the CSR team also organized the PAL Teaching program. This is a form of supporting activities in the focus of improving the quality of human resources through education. The PAL Teaching agenda was delivered in a fun & cheerful manner by presenting junior high school students. Through this program, it is hoped that it can provide benefits to the community and progress and improve the education of the nation's youth.

The teaching team consisted of Mr. Rariya Budi Harta as Head of CSR Supervisor, Head of CSR Unit Mrs. Devina Dalilati, and Head of Jakarta Representative Office Mrs. Emira Noor Shakinah. In the PAL Teaching, material was given including basic knowledge about maritime affairs and statehood. Not to forget sharing sessions with participants and inspiring students while instilling values of Pancasila, honesty, discipline, and hard work.

3. Collaborative Tree Planting Activity

TJSL Defend ID took action to care for the environment through tree planting activities in Cibeuasi, Ciater, Subang Regency, West Java. The activity was held in commemoration of Defend ID's first anniversary. The greening of public spaces was attended by a representative of the Subang Regent, namely the Head of the Subang Regency Environment Office, Mr. H. Hidayat. It was also attended by the Subang Regency Tourism, Youth and Sports Office, Mr. Tatang Supriyatna and PT Dahana's Director of Technology and Development, Mr. Suhendra Yusuf Ratu Prawiranegara. Through this activity, it is hoped that it can provide awareness of caring for and preserving the environment. Aside from that, Defend ID's contribution in the effort to reduce global warming while assisting the government in addressing climate change and managing the environment sustainably.

4. CSR Assistance Program for the Construction of TPQ Masjid Al Makmur Jaseman

PT PAL Indonesia again channeled the Social and Environmental Responsibility (TJSL) program by providing financial assistance for the construction of the Jaseman Al Makmur Mosque TPQ located in Klaten Regency, Ds. Pakahan, Central Java on July 28, 2023. The handover of the assistance was symbolically handed over to Mr. Subarjo as the treasurer of the Al Makmur Mosque TPQ Development witnessed by the Chairman of the Al Makmur Mosque Takmir. This TJSL program is a form of support and concern for PT PAL Indonesia to contribute to the development of religious education, as well as providing more appropriate and comfortable worship facilities for the surrounding community.

Corporate Social Responsibility (CSR) is a concept that organizations, especially companies, have a form of responsibility towards stakeholders. With this understanding, CSR can be said as a company's contribution to the goal of sustainable development by means of impact management on all stakeholders. Some of the CSR programs that have been carried out by PT Adiluhung Saranasegara Indonesia are:

1. Free medical treatment by doctors and medical personnel for residents of Ujung Piring village and its surroundings, recitation and regular compensation for orphans and distribution of basic necessities for widows and the elderly in Ujung Piring village and its surroundings.
2. PT Adiluhung Saranasegara Indonesia distributed various assistance to PPAY Al- Amal Surabaya Orphanage for around 80 orphans and Mamba'ul Qur'an in Taman Pinang Indah Housing (TPI) Block B7/18, Sidoarjo.
3. Donations and assistance at the Sidoarjo Orphanage for around 55 orphans are part of the 45th Anniversary of PT Dharma Lautan Utama (DLU) which is the holding company of PT ASSI as a Shipyard Company.

4. PT Adiluhung Saranasegara Indonesia again distributed aid in the form of basic necessities to victims of Natural Disasters that occurred in East Nusa Tenggara through Kodim 0829 Bangkalan and Koarmada II Surabaya.

The Impact of CSR Programs on Improving the Welfare of Local Communities

The CSR program implemented by PT PAL Indonesia has had a substantial positive impact on improving the welfare of local communities. The company's holistic approach, which encompasses various aspects of social responsibility, demonstrates a commitment to bringing about positive and sustainable change in the surrounding environment.

One significant CSR policy is the support of Micro, Small and Medium Enterprises (MSMEs) in Bejijong Village, Mojokerto. Through training and mentoring, PT PAL Indonesia helps develop the skills and capabilities of brass industry MSMEs. This program not only gives a boost to the product development and creativity of MSMEs but also prepares them to compete globally. Quality products from these MSMEs are even used as references by PT PAL Indonesia, creating wider business opportunities and increasing the scale of local businesses to the global market.

Furthermore, through scholarship and teacher certification programs at Islamic Boarding Schools in Lombok, PT PAL Indonesia makes a positive contribution to the education sector. This support includes not only financial aspects but also ongoing training and the PAL Mengajar program. This initiative not only improves the quality of education in the area but also contributes to the character building of the younger generation through the delivery of values such as honesty and hard work.

In terms of the environment, PT PAL Indonesia is also involved in collaborative tree planting activities through environmental care actions by TJSI Defend ID. The selection of this activity shows the company's concern for environmental sustainability and participation in addressing global issues such as global warming.

Finally, through the construction program of TPQ Masjid Al Makmur Jaseman, PT PAL Indonesia is committed to providing support for religious education and better worship facilities. This not only creates a comfortable environment for the local community but also has a positive impact on the spiritual and moral aspects of the community.

Overall, PT PAL Indonesia's CSR program reflects a sustainable and measurable approach in improving the welfare of local communities. With a focus on local economic development, education, environment, and spiritual well-being, the company makes a significant positive contribution in realizing inclusive sustainable development.

PT Adiluhung Saranasegara Indonesia also demonstrates a strong CSR commitment, particularly in the areas of health and social assistance. Free medical treatment programs, recitation, compensation, and food distribution help meet the basic needs of the community, especially residents of Ujung Piring village and its surroundings. On its anniversary, the distribution of aid to orphanages and victims of natural disasters in East Nusa Tenggara showed the company's concern for diverse social conditions.

Overall, these two companies not only provide financial assistance, but also focus on empowering local communities through training and mentoring. Thus, the CSR programs run by PT PAL Indonesia and PT Adiluhung Saranasegara Indonesia have a positive impact on improving the welfare of local communities through economic development, improving quality of life, and access to education.

The CSR program implemented by PT Adiluhung Saranasegara Indonesia reflects the company's commitment to improving the welfare of local communities through a number of initiatives that are highly relevant and have a direct positive impact on the daily lives of surrounding stakeholders.

First of all, the free medical treatment program by doctors and medical personnel for the residents of Ujung Piring village and its surroundings demonstrates the company's real concern for the health of the community. By providing free access to healthcare, the company not only helps people in need of medical treatment but also plays a role in disease prevention and general health improvement in the region.

Furthermore, regular recitation and charity activities for orphans, as well as the distribution of basic necessities to widows and the elderly in Ujung Piring village, demonstrate the social care aspect of the company. By helping these vulnerable groups, PT Adiluhung Saranasegara Indonesia plays a role in forming and maintaining social ties in the local community. This assistance is not only material but can also create a more caring environment and solidarity among residents.

The distribution of aid to PPAY Al-Amal Orphanage in Surabaya and to orphans in Taman Pinang Indah Housing, Sidoarjo, highlights the company's concern for the education and welfare of children in need. In the context of PT Dharma Lautan Utama's (DLU) anniversary, this aid distribution is not only an expression of social concern, but also part of the company's responsibility as an entity involved in the shipyard sector.

Finally, the basic food assistance for victims of natural disasters in East Nusa Tenggara demonstrates the company's sensitivity to emergency conditions and disaster response. Through cooperation with institutions such as Kodim 0829 Bangkalan and Koarmada II Surabaya, the company can provide effective and timely assistance to those affected by natural disasters.

Overall, the CSR program implemented by PT Adiluhung Saranasegara Indonesia not only provides material assistance to local communities but also creates positive social and environmental impacts. With a focus on health, education, and disaster response, the company has managed to improve welfare and build strong bonds with the surrounding communities.

Disclosure of GRI Standard 300 (Environmental) and GRI 400 (Social)

Table 1. Disclosure of GRI Standard 300 (Environmental) and GRI 400 (Social)

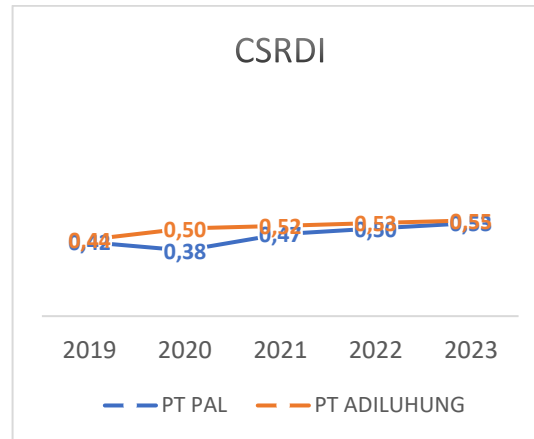
No.	Indicator Name	PT PAL					PT ADILUHUNG					
		2019	2020	2021	2022	2023	2019	2020	2021	2022	2023	
GRI 300: ENVIRONMENT												
Aspect: Material												
1	301-1	Materials used by weight or volume	1	1	1	1	1	1	1	1	1	
2	301-2	Recycled input materials used	1	1	1	1	1	0	1	1	1	
3	301-3	Reclaimed products and packaging materials	1	1	1	1	1	0	1	1	1	
Aspect: Energy												
4	302-1	Energy consumption within the organization	1	1	1	1	1	1	1	1	1	
5	302-2	Energy consumption outside the organization	0	0	1	0	1	1	1	1	1	
6	302-3	Energy intensity	0	0	0	0	1	0	0	1	1	
7	302-4	Reduction of energy consumption	1	0	1	1	1	0	1	1	1	
8	302-5	Reduction in energy required for products and services	0	0	1	1	1	0	1	1	1	
Aspect: Water												
9	303-1	Water withdrawal by source	0	0	0	1	1	1	1	1	1	
10	303-2	Water sources significantly affected by water withdrawal	0	0	0	1	1	0	0	0	1	
11	303-3	Water recycling and reuse	0	0	0	0	0	0	0	0	0	
Aspect: Biodiversity												
12	304-1	Operational sites owned, leased, managed, or adjacent to protected areas and areas of high biodiversity value outside of protected areas	0	0	0	0	0	0	0	0	0	
13	304-2	Significant impacts of activities, products and services on biodiversity	0	0	0	0	0	0	0	0	0	
14	304-3	Protected or restored habitats	0	0	0	0	0	0	0	0	0	
15	304-4	IUCN Red List species and national conservation list species with habitats within areas affected by operations	0	0	0	0	0	0	0	0	0	
Aspect: Emissions												
16	305-1	Direct GHG emissions (Scope 1)	0	0	0	0	0	0	0	0	0	
17	305-2	Indirect GHG energy emissions (Scope 2)	0	0	0	0	0	0	0	0	0	
18	305-3	Other indirect GHG emissions (Scope 3)	0	0	0	0	0	0	0	0	0	
19	305-4	GHG emission intensity	0	0	0	0	0	0	0	0	0	
20	305-5	GHG emission reduction	0	0	0	0	0	0	0	0	0	
21	305-6	Ozone depleting substance (ODS) emissions	0	0	0	0	0	0	0	0	0	
22	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	0	0	0	0	0	0	0	0	0	
Aspect: Wastewater (Effluent) and Sewage												
23	306-1	Water discharge by quality and purpose	0	0	0	0	0	0	0	0	0	
24	306-2	Waste by type and disposal method	0	0	1	1	1	1	1	1	1	
25	306-3	Significant spills	0	0	0	0	0	1	1	1	1	
26	306-4	Transportation of hazardous waste	1	1	1	1	1	1	1	1	1	
27	306-5	Water bodies affected by water releases and overflows	0	0	0	0	0	0	0	0	0	
Aspect: Environmental Compliance												
28	307-1	Non-compliance with environmental laws and regulations	0	0	0	0	0	0	0	0	0	
Aspect: Supplier Environmental Assessment												
29	308-1	Selection of new suppliers using environmental criteria	0	0	0	0	0	0	0	0	0	
30	308-2	Negative environmental impacts in the supply chain and actions taken	0	0	0	0	0	0	0	0	0	
GRI 400 : SOCIAL												
Aspect: Staffing												
31	401-1	New employee hires and employee turnover	1	1	1	1	1	1	1	1	1	
32	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	1	1	1	1	1	1	1	1	1	
33	401-3	Maternity leave	1	1	1	1	1	1	1	1	1	
Aspect: Labor/Management Relations												
34	402-1	Minimum notice period of operational changes	1	1	1	1	1	1	1	1	1	
Aspect: Occupational Health and Safety												
35	403-1	Workers' representatives in the official joint labor-management health and safety committee	1	1	1	1	1	1	1	1	1	
36	403-2	Types of occupational accidents and rates of occupational accidents, lost work days, absenteeism, and number of work-related fatalities	1	1	1	1	1	1	1	1	1	
37	403-3	Workers with a high risk of accidents or related to their work	1	1	1	1	1	1	1	1	1	
38	403-4	Health and safety topics covered in formal agreements with labor unions	1	1	1	1	1	1	1	1	1	
Aspect: Training and Education												
39	404-1	Average training hours per year per employee	1	1	1	1	1	1	1	1	1	
40	404-2	Programs to improve employees skills and transition assistance	1	1	1	1	1	1	1	1	1	
41	404-3	Percentage of employees who receive regular reviews of performance and career development	1	1	1	1	1	1	1	1	1	
Aspect: Diversity and Equal Opportunity												
42	405-1	Diversity of governance bodies and employees	1	1	1	1	1	1	1	1	1	
43	405-2	Ratio of base salary and remuneration of women compared to men	1	1	1	1	1	1	1	1	1	
Aspect: Non-Discrimination												
44	406-1	Incidents of discrimination and corrective actions taken	0	0	0	0	0	0	0	0	0	
Aspect: Freedom of Association and Collective Bargaining												
45	407-1	Operations and suppliers where the right to freedom of association and collective bargaining may be at risk	1	1	1	1	1	1	1	1	1	
Aspect: Child Labor												
46	408-1	Operations and suppliers at significant risk of incidence of child labor	0	0	0	0	0	0	0	0	0	
Aspect: Forced or Compulsory Labor												
47	409-1	Operations and suppliers at significant risk of incidents of forced or compulsory labor	0	0	0	0	0	0	0	0	0	
Aspect: Safety Practices												
48	410-1	Security personnel trained in human rights policies or procedures	1	1	1	1	1	1	1	1	1	
Aspect: Rights of Indigenous Peoples												
49	411-1	Incidents of violations involving the rights of indigenous peoples	0	0	0	0	0	0	0	0	0	
Aspect: Human Rights Assessment												
50	412-1	Operations that have undergone a human rights review or impact assessment review or impact assessment	0	0	0	0	0	0	0	0	0	
51	412-2	Employee training on human rights policies or procedures rights policies or procedures	0	0	0	0	0	0	0	0	0	
52	412-3	Significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening	0	0	0	0	0	0	0	0	0	
Aspect: Local Community												
53	413-1	Operations with local community engagement, impact assessment, and development programs	0	0	0	1	1	0	0	0	1	
54	413-2	Operations that actually and potentially have significant negative impacts on local communities	0	0	0	0	0	0	0	0	0	
Aspect: Supplier Social Assessment												
55	414-1	Selection of new suppliers using social criteria	1	1	1	1	1	1	1	1	1	
56	414-2	Negative social impacts in the supply chain and actions that have been taken	0	0	0	0	0	0	0	0	0	
Aspect: Public Policy												
57	415-1	Political contributions	0	0	0	0	0	0	0	0	0	
Aspect: Customer Health and Safety												
58	416-1	Health and safety impact assessment of various categories of products and services	1	1	1	1	1	1	1	1	1	
59	416-2	Incidents of non-compliance with respect to health and safety impacts of products and services	1	1	1	1	1	1	1	1	1	
Aspect: Marketing and Servicing												
60	417-1	Requirements for product, service labeling, and information	1	1	1	1	1	1	1	1	1	
61	417-2	Non-compliance incidents related to labeling, product, and service information	1	0	1	1	1	1	1	1	1	
62	417-3	Non-compliance incidents related to marketing communications	1	0	1	1	1	1	1	1	1	
Aspect: Customer Privacy												
63	418-1	Complaints based on violations of customer privacy and loss of customer data	0	0	0	0	0	0	0	0	0	
Aspect: Socioeconomic Compliance												
64	419-1	Non-compliance with laws and regulations in the social and economic fields	0	0	0	0	0	0	0	0	0	
Σ xij (Amount)												
			27	34	30	32	34	29	32	32	34	35
		CSRD1 : Σ xij/rij	0,42	0,38	0,47	0,50	0,53	0,44	0,50	0,52	0,53	0,55

Source: Data processed by the author, 2023

Table 2. Corporate Social Responsibility Disclosure Index (CSRDI)

TAHUN	2019	2020	2021	2022	2023
PT PAL	0,42	0,38	0,47	0,50	0,53
PT ADILUHUNG	0,44	0,50	0,52	0,53	0,55

Source: Data processed by the author, 2023



Source: Data processed by the author, 2023

Figure 1. CSRDI Chart

Based on the graph above, it can be seen that the two companies in this study show almost the same results, overall complying with GRI standards 300 and 400 regarding environment and social.

Conformity of Existing Csr Programs With GRI 300 And 400 Disclosures

Table 3. Conformity of CSR Programs with GRI 300 and 400 Disclosures

Perusahaan	Program	GRI 300 & 400				
		2019	2020	2021	2022	2023
PT PAL Indonesia	Dorong UMKM Binaan Bangkit & Berkembang. PT PAL Indonesia Gelar Workshop Pemberdayaan UMKM	400	400	400	400	400
	PAL Dukung Eskalasi Pendidikan Pondok Pesantren Melalui Beasiswa, Sertifikasi Guru, & PAL Kegiatan Kolaborasi Penanaman Pohon	400	400	400	400	400
	Program Bantuan TJSJ Pembangunan TPQ Masjid Al	400	400	400	400	400
		400	400	400	400	400
PT Adiluhung Saranasegara Indonesia	Pengobatan gratis oleh dokter dan tenaga medis untuk warga desa Ujung Piring dan sekitarnya, pengajian dan santunan rutin kepada anak yatim dan pembagian sembako untuk janda dan lansia di desa Ujung Piring dan sekitarnya.B3:B4	400	400	400	400	400
	PT Adiluhung Saranasegara Indonesia mendistribusikan berbagai bantuan ke Panti Asuhan PPAY Al-Amal Surabaya untuk sekitar 80 anak yatim piatu dan Mamb'ul Qa'an di Penunahan Taman Pinang Indah (TPI) Blok B7/18, Sidoarjo.	400	400	400	400	400
	Santunan dan bantuan di Panti Asuhan Sidoarjo untuk sekitar 55 anak yatim piatu ini bagian dari peringatan Hari Jadi ke 45 PT Dharma Lautan Utama (DLU) yang merupakan induk perusahaan (holding) dari PT ASSI sebagai Perusahaan Galangan Kapal.	400	400	400	400	400
	PT Adiluhung Saranasegara Indonesia kembali menyalurkan bantuan berupa sembako kepada korban Bencana Alam yang terjadi di Nusa Tenggara Timur melalui Kodim 0829 Bangkalan dan Kosarmada II Surabaya.	400	400	400	400	400

Source: Data processed by the author, 2023

From the table above, it can be seen that both companies have not reported completely on their CSR reports. This is evident from their compliance with GRI 300 "Environment" and GRI 400 "Social". Through the table, it is explained that the company only reports about GRI 400.

Conclusion

In discussing the Corporate Social Responsibility (CSR) programs implemented by PT PAL Indonesia (Persero) and PT Adiluhung Saranasegara Indonesia, it can be concluded that both companies show a strong commitment to making a positive contribution to the welfare of local communities. Both companies take a holistic approach that involves various aspects of social responsibility, such as local economic development, education, environment, and spiritual welfare.

PT PAL Indonesia shows partiality towards Micro, Small and Medium Enterprises (MSMEs) in Bejijong Village, Mojokerto through training and mentoring programs. This support not only improves the product quality and creativity of brass industry MSMEs but also prepares them to compete globally. The scholarship and teacher certification programs at Pondok Pesantren in Lombok also show positive contributions to the education sector, not only financially but also through ongoing training and the PAL Mengajar program.

In the context of the environment, PT PAL Indonesia is involved in collaborative tree planting activities through environmental care actions by TJSI Defend ID. The company was also involved in the construction program of TPQ Masjid Al Makmur Jaseman, showing its commitment to the spiritual and moral welfare of the community.

Meanwhile, PT Adiluhung Saranasegara Indonesia shows concern in the field of health and social assistance through free medical treatment programs, recitation, compensation, and distribution of basic necessities. Educational support is also seen through the distribution of aid to orphanages and orphans. Disaster response is also reflected in basic food assistance for victims of natural disasters in East Nusa Tenggara.

However, in terms of disclosure of GRI Standard 300 (Environment) and GRI 400 (Social), it appears that both companies have not reported completely. The conformity of CSR programs with GRI 300 and 400 shows that the companies only report on GRI 400, while the environmental aspects have not been disclosed in detail.

Thus, both companies have had a significant positive impact on improving the welfare of local communities through various CSR initiatives. Despite shortcomings in the GRI standard disclosures, the companies' positive contributions in various aspects of local communities' lives still illustrate a strong commitment to sustainable development and empowerment of local communities. Further steps are needed to improve transparency and comprehensiveness in CSR reporting so that companies can more effectively measure and enhance their positive impacts on society and the environment.

References

- Afriadi, W. (n.d.). *Analisis Implementasi Corporate Social Responsibility (CSR) pada PT. Bage Bungkur (BB) (Samaran) dalam Peningkatan Kesejahteraan Masyarakat Lokal Lingkar Tambang Oleh.*
- Haerani, F. (n.d.). *STRATEGI CORPORATE SOCIAL RESPONSIBILITY (CSR) DALAM RANGKA MENINGKATKAN REPUTASI PERUSAHAAN (Dalam Kajian Aspek Hukum Bisnis).* 637–655. <https://doi.org/10.5281/zenodo.1257791>
- Kaur, P., Talwar, S., Madanaguli, A., Srivastava, S., & Dhir, A. (2022). Corporate social responsibility (CSR) and hospitality sector: Charting new frontiers for restaurant businesses. *Journal of Business Research*, 144, 1234–1248. <https://doi.org/10.1016/j.jbusres.2022.01.067>
- KUMAR, A., KUMAR, A., & KUMAR BEHURA, A. (2022). The Strategic Corporate Social Responsibility (CSR) for Sustainable Corporate (Business). *WISDOM*, 23(3), 214–226. <https://doi.org/10.24234/wisdom.v23i3.855>
- Muhajir Haris, A., & Priyo Purnomo, E. (2016). IMPLEMENTASI CSR (CORPORATE SOCIAL RESPONSIBILITY) PT. AGUNG PERDANA DALAM MENGURANGI DAMPAK KERUSAKAN LINGKUNGAN. *Journal of Governance and Public Policy*, 3(2), 203–225. <https://doi.org/10.18196/jgpp.2016.0056>
- Nyoman, I., Suparsabawa Dan I, R., & Sanica, G. (2020). Implementasi Corporate Sosial Responsibility Perspektif Kearifan Lokal Dalam Meningkatkan Kinerja Lembaga Keuangan Mikro Traditional. In *Jurnal Penelitian Ipteks* (Vol. 5, Issue 2).
- Sarjana Ekonomi, G. (n.d.). *Diajukan Sebagai Salah Satu Syarat Untuk Meraih.*
- Septa Rinawati, H., & Sri Sadewo, F. (2019). Pengembangan Model Kemitraan UMKM dengan Usaha Skala Sedang dan Besar di Jawa Timur Melalui Program Corporate Social Responsibility (CSR). *Matra Pembaruan*, 3(2), 67–77. <https://doi.org/10.21787/mp.3.2.2019.67-77>
- Silalahi, Z. L. E., & Pradana, B. I. (2022). Implementasi Strategi Corporate Social Responsibility (CSR) dan Dampak Terhadap Kehidupan Masyarakat. *Jurnal Kewirausahaan Dan Inovasi*, 01(4), 420–427. <https://doi.org/10.21776/jki.2022.01.4.05>
- Ardani, N. K. S., & Mahyuni, L. P. (2020). Penerapan corporate social responsibility (CSR) dan manfaatnya bagi perusahaan. *Jurnal Manajemen Bisnis*, 17(1), 12-23.
- Aryawan, M., Rahyuda, I. K., & Ekawati, N. W. (2017). *Pengaruh faktor corporate social responsibility (aspek sosial, ekonomi, dan lingkungan) terhadap citra perusahaan* (Doctoral dissertation, Udayana University).
- Moleong, Lexy J. (2017). *Metode Penelitian Kualitatif, cetakan ke-36.* Bandung : PT. Remaja Rosdakarya Offset.
- Pahlevi, T., & Rossy, B. (2015). Peran Public Relation (Pr) Dalam Mengkomunikasikan Corporate Sosial Responsibility (Csr) Sebagai Pembangun Citra Positif Perusahaan. In *Prosiding Seminar Nasional Pendidikan Administrasi Perkantoran.*

<https://assishipyard.com/2021/03/11/corporate-social-responsibility-csr-pt-adiluhung-saranasegara-indonesia/>

<https://www.pal.co.id/tanggung-jawab-sosial/>

Puji Astuti, Y., Ganis Sukoharso, E., & Bariduwan, Z. (2023). Evaluation and Analysis of Brawijaya University Sustainability Report Based on GRI Standards. *Journal of Applied Business, Taxation and Economics Research*, 3(1), 33–40. <https://doi.org/10.54408/jabter.v3i1.220>