

The Role of Local Government in Implementing Supervising Social Responsibility

Implementing
Supervising Social
Responsibility

Khaidir Ramadhan

Faculty of Economics and Business, Universitas Tanjungpura; Pontianak, Indonesia
E-Mail: b1034211017@student.untan.ac.id

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Vitriyan Espa

Faculty of Economics and Business, Universitas Tanjungpura; Pontianak, Indonesia
E-Mail: vitriyanespa@accounting.untan.ac.id

Elok Heniwati

Faculty of Economics and Business, Universitas Tanjungpura; Pontianak, Indonesia
E-Mail: elok.heniwati@ekonomi.untan.ac.id

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ABSTRACT

This study aims to explore the important role of local government in Supervising Social Responsibility (CSR) carried out by Micro, Small, and Medium Enterprises (MSMEs) to the community through digitalization located in Pontianak City using Qualitative research methods with a case study approach. The data collected and processed came from in-depth interviews with related parties such as local government, MSME entrepreneurs and local community views and the use of Literature Review in data processing that will be used in this article. The results of the study indicate that digitalization plays an important role in facilitating the process and transparency of CSR implementation and the role of local government in providing a digital platform that allows reporting in digital form in increasing the effectiveness and quality of CSR distribution and information to the community. This study also underlines the importance of collaboration between the government, MSMEs, and the community in encouraging the sustainable growth of a business at the local level

Keywords: Corporate Social Responsibility, MSMEs, Digitalization, Local Government

ABSTRAK

Penelitian ini bertujuan dalam mengeksplorasi peran penting pemerintah daerah dalam pengawasan tanggung jawab sosial (Supervising Social Responsibility/CSR) yang dilakukan oleh Usaha Mikro, Kecil, dan menengah (UMKM) kepada masyarakat melalui cara digitalisasi yang berlokasi pada Kota Pontianak dengan menggunakan metode penelitian Kualitatif dengan pendekatan studi kasus. Data yang dikumpulkan dan diolah berasal dari wawancara mendalam dengan pihak terkait seperti pemerintah daerah, pengusaha UMKM dan pandangan masyarakat setempat dan penggunaan Literature Review dalam pengolahan data yang akan dipakai dalam artikel ini. Hasil penelitian menunjukkan bahwa digitalisasi memainkan peran penting dalam mempermudah proses dan transparansi pelaksanaan CSR serta peran pemerintah daerah dalam penyediaan platform digital yang memungkinkan pelaporan dalam bentuk digital dalam meningkatkan efektivitas dan kualitas pembagian dan penginformasian CSR ke masyarakat. Penelitian ini juga menggarisbawahi akan pentingnya kolaborasi antara pemerintah, UMKM, dan masyarakat dalam mendorong keberlanjutan pertumbuhan suatu usaha di level lokal.

Kata kunci: Tanggung Jawab Sosial Perusahaan, UMKM, Digitalisasi, Pemerintah Daerah

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INTRODUCTION

Social responsibility is one of the obligations that requires companies to help or give something to the environment that has indirectly helped the company. ISO 26000 has listed several important things that the company does, the framework that has been formed by ISO explains how to help companies or organizations understand CSR and how to implement CSR effectively. ISO 26000 itself is not only a standard that can be accredited but also serves as a very useful guide for companies and organizations in increasing the value of their CSR practices; this standard greatly emphasizes the importance of sustainability, equality, and justice in all aspects of business operations. The concept of ISO 26000 itself is based on the Guidance Standard on Social Responsibility, in its application CSR is required to be integrated into all company activities covered by seven issues: organizational governance, human rights, labor practices, quality environment, fair operational practices, consumer issues, and community involvement and development (Wasik & Rusli, 2022). CSR itself is not only responsible for the surrounding community and buyers who are very misunderstood by some sides, CSR also requires all sides of the company or organization to get a benefit when they do something for the company. It can be concluded that CSR is an important part if the company wants to have a very long operating time. Many international-class companies prioritize CSR with the desire to have a healthy and growing company operating time.

In other words, CSR can be interpreted as a mutually related commitment from business circles, behaving ethically and contributing to economic development, no less important in improving the quality of life of the surrounding community, employees and also families in general. (Achda, 2006; Nurlela, 2019). On the UMKM scale, CSR itself does not get much attention, although at the UMKM level itself, CSR is an important foundation to convince the surrounding environment of the accountability they should get and also to spread information if the Company in the community has an accountability that they can get. It is unfortunate because the CSR concept has three pillars that are good for the sustainability of a company, especially UMKM, the three pillars are Profit, People, Planet or better known as 3P (Nurlela, 2019). Basically, this concept is a lantern for UMKM to run a business in order to gain benefits not only from the economic side but also from the social side and also the development of a region. Transparency in UMKM scale companies can be categorized as concerning, the problem of this statement not only has an impact on the company's environment but the company itself will also experience a problem. If that result occurs, the Company will be considered from the perspective of society to have received social pressure to act well and provide information about social accountability (Hamudiana & Achmad, 2017). Empowering natural and human resources in the company environment is very helpful in empowering the surrounding community and also the company, the existence of reciprocity allows for the creation of great opportunities that can help both parties.

The role of local government in developing an MSME is an important program. The existence of the MSME sector creates benefits for the region such as presenting new entrepreneurs in order to create jobs, which of course can absorb more workers evenly (Salam, 2022). The local government itself is required to supervise and also foster MSMEs in the area so that they can grow and help the environment around the MSME. Basically, the government must carry out a program that broadens the perspective and also information about the development of a company and the rules that are useful in helping companies, especially MSMEs, in developing the environment and companies they protect. There are often irregularities committed by companies or MSMEs in implementing the Obligations given. According to Suastha (2016) and Herizona & Yuliana (202), inspections carried out by the government on MSMEs carrying out CSR in the Pontianak City area will be controlled and inspected by government agencies, this inspection itself is carried out so that the implementation of CSR runs smoothly for every MSME that carries out. The use of the data obtained will be useful for local governments in developing the criteria required for MSMEs when they want to

implement CSR that will be determined by the MSMEs. The government can also suggest how an MSME carries out their CSR and assist in the implementation of the CSR to ensure the success and sustainability of the MSMEs incubated by the government.

Business actors who have used technology will get information to carry out business activities that have been conceptualized. The increasingly rapid growth and changes in the way of doing business require business actors to adapt (Wijoyo et al 2020; Ayu & Lahmi, 2020; Saputri et al., 2024). This reason requires the digitalization of the checking system carried out by the government which can create a monitoring system for every CSR expenditure that has been carried out by regional MSMEs, with the use of this application to make it easier to retrieve data and also collect data as a whole. This digitalization is also a further analysis of the final results of CSR that has been carried out by MSMEs, from the government's side, seeing the level of effectiveness of the program that has been run by MSMEs and taking steps to adapt the MSME to a CSR that is more suitable for the performance and also the way the MSME works or increasing the expansion of CSR that the incubated MSMEs have carried out.

LITERATURE REVIEW

The Regional Government is a pioneer or an important role in public service innovation, which requires the inclusion of various initiatives in improving the efficiency and effectiveness of services provided to the community. The role of innovation and also guidance aims to meet the needs of all groups in the regional class to be more responsive and adaptive in considering local and global dynamics (Sihab et al., 2022; Farhan, 2023). According to Law No. 23 of 2014, the Regional Government is a government which also includes provincial governments. These district and city governments have the authority to regulate and manage government affairs on the basis of the principles of autonomy and assistance tasks, and have a function in accelerating the improvement of community welfare by improving services, empowerment, and roles in society to increase regional competitiveness and most importantly protect the community in carrying out these activities. It can be concluded that the role of the regional government is very important in improving the function and interests of a region in improving people's welfare by innovating and guiding the community and existing businesses.

In the definition given by the Central Statistics Agency, MSMEs are defined as the quantity of workers in the classification, small businesses meaning that the company has a minimum workforce of 5 to 19 people, while medium-sized businesses are businesses that already have 20 workers or can reach 99 workers (Ilmi & Metandi, 2020). However, the Indonesian Ministry of Cooperatives and SMEs in 2021 has a different definition of MSMEs, defined that MSMEs can be categorized if they have covered the basis of assets and annual turnover. Micro Businesses have maximum assets of IDR 50,000,000 (million) and a maximum turnover of IDR 300,000,000 (million). Small businesses have assets of more than IDR 50,000,000 to IDR 500,000,000 and a turnover exceeding IDR 300,000,000 to 2,500,000,000 (billion). Medium Enterprises exceed IDR 500,000,000 to IDR 10,000,000,000 (billion) and the turnover that must be achieved is or exceeds IDR 2,500,000,000 to IDR 50,000,000,000. It can be concluded that MSMEs from several definitions above are businesses that have targets that determine the categories that must be passed through the workforce aspect and the economic aspect of a business.

Corporate Social Responsibility is a concept of company involvement in maintaining and improving the quality of society and the local environment around the company (Bahri, 2016). In the definition by ISO 26000, social responsibility is an interest of an organization or company in carrying out their responsibilities for the impact of decisions and activities that have been carried out by the company on society and the environment. CSR itself from the definition above can be interpreted as a responsibility that must be carried out by a company for the decisions and activities of the company itself in the form of community welfare and the local environment (Daniri, 2008).

Digitalization itself is a strategy for involving business renewal using technology and optimizing content in practice in the field and utilizing available platforms (Hasriadi, 2022). The definition of Digitalization itself is a change from a system that has been created to a system that can adapt to technological developments and changes in the times. The empirical concept of CSR, which is based on the orientation of the ISO 26000 guidelines, seeks to create conditions that lead to sustainable development around the community or local where the company's operations are carried out (Licandro et al., 2019). but the definition by ISO 26000 itself states that ISO 26000 is only a guideline not a requirement, and cannot be certified like other ISOs but ISO 26000 itself tries to clarify what social responsibility is in helping companies and also how an organization can interpret principles and also standards of procedure to be more effective in its implementation and provide maximum results in terms of social responsibility globally. It can be concluded that ISO 26000 itself is a guideline basis that is not mandatory but with many benefits for all parties it can be considered that the use of CSR itself with the ISO 26000 concept is very important in the implementation of company activities.

The definition of 3P or Triple Bottom Line is a concept in CSR that has three bases, the first is the calculation of the results of a company's profits or in other words the first base is monitoring profits. The second base is people, what is meant by people is a responsibility for how the company maintains and measures the accountability to each party involved. And the last is the planet, at this point the company is required to measure every activity and action that has been carried out or will be carried out and how it is accounted for (Babatunde, 2019). In the explanation of the Republic of Indonesia government regulation number 27 of 1999 itself, AMDAL or environmental impact analysis is a study of the analysis of the greatest impact and also how important a business is in carrying out activities that occur in the environment to be used as a consideration for the decision-making process in organizing business and activities in the company. According to Puspitasari et al. (2024), AMDAL is a planning tool for an initiative in preventing environmental damage from planned development activities, AMDAL is also a technical tool that functions as an assessment of the negative and/or positive impacts in an activity that has been planned in an environment. AMDAL itself in this study will be a proof of the impact of the implementation of activities at the time of data collection carried out by researchers.

Legitimacy theory emphasizes that organizations require that the implementation of the organization has a function in a relationship with the norms in the community around which the organization operates. This theory itself can be interpreted as a social contract that exists between the organization and the community environment that is woven (Harsanti et al., 2014; Bahri & Cahyani, 2016). This theory itself is in line with research conducted by researchers. Stakeholder Theory, this theory emerged from the desire to build an innovative and responsive framework to the problems faced, the problem is environmental change (Deswarti et al, 2023; Tara & Hwianus, 2023). Stakeholders or stakeholders are all parties involved in influencing and being influenced by the company, such as employees, the community and the government (Purwanto, 2011; Tara & Hwianus, 2023). The purpose of this theory is to help increase the value of the impact of the activities that have been carried out and minimize losses for stakeholders.

METHODS

The method used in this study is a qualitative method, qualitative research is a naturalistic investigation process in seeking an understanding of the phenomenon being studied naturally (Hendryadi et al., 2019). This research was conducted in May 2024 and data collection was located in Pontianak. The subjects in this study were three, the first was from one of the MSME supervisory agencies of the Pontianak City regional government, the ABC Cooperative Owner and also the XYZ Entrepreneur where the subject was the planning for the preparation of the Role of the Regional Government in Examination of the Implementation of Social Responsibility (CSR) of MSMEs to the

Community Through Digitalization for economic growth and technological progress on a regional scale, so this reason is the target of the research. The research procedure for collecting data from the three data sources by analyzing the answers that had been given during the interview period: Studying the conditions of MSMEs in Pontianak City from the perspective of the local government. Studying the supervision and guidance provided by the local government to MSMEs. Assessing the answers that have been collected in the data collection that has been carried out. Drawing a conclusion and suggestions that will be given back to the relevant parties regarding the results of the research that has been carried out. This study uses 3 qualitative research instruments, namely Interviews (Depth Interview), Observation, and Literature review.

RESULTS

The scale of interests, the problem of CSR for MSMEs is the lack of information about CSR, which is important for the sustainability of a business. According to Andriana & Suhermin (2024), the importance of MSMEs in implementing CSR can be interpreted as a limitation, in this context the limitation in question is paying attention to every decision and impact that will occur when choosing a company activity or important decision in implementing company activities, and how an activity and decision can produce results for the community, the environment and the company itself. Digitization can be done by creating an application framework that is useful in providing important information and CSR content that will be provided to the community with the help of increasingly sophisticated technology and supervision from the local government will facilitate the development of the first step in digitizing MSME CSR. CSR digitization itself in the Pontianak City area can be carried out by one of the local government agencies in Pontianak called the UMKM Center which will play an important role in distributing information and CSR itself to the community. From the theoretical basis that has been listed above, it can be clarified that the role of local government is very important in supervising the flow of CSR provision and implementation carried out by MSMEs and the distribution of CSR to the community, local government is the first step in system renewal and becomes a role of accompaniment and information provider in developing and prospering MSMEs for the progress of the region. The most important role in this digitalization is the local government which will be a guide and director in how CSR works when adapted to digital and how the government makes an existing agency and renews the system in the agency that will adapt to digital. One of the recommendations from the researcher is the renewal of the system from the agency in Pontianak City called the UMKM Center to become a connector and supervisory agency for the activities and accountability of an MSME.

Teori ISO 26000

It was found that both business actors had implemented ISO 26000 indirectly during the research. Although both parties were not fully aware of the implementation of the ISO 26000 standard, the concept that had been adopted, although not perfect, showed a lack of understanding on both sides. This requires the government's role in increasing the dissemination of information about ISO 26000 and its application in Corporate Social Responsibility (CSR). In the context of ABC MSME, the CSR that has been implemented has contributed to improving the welfare of the local community by providing increasing job opportunities every year. However, some of the workers recruited by ABC MSME do not come from the area around the company, which is due to the need for special experts. Of the total three experts needed, they were brought in from outside the local community because ABC MSME has not been able to accept human resources (HR) from the surrounding area based on the competencies needed in the available job market. One of the main reasons for the non-acceptance of local HR is because most prospective workers from the area are no longer of productive age. The owner of ABC MSME explained that many applicants are retirees, which is also the

reason for contributing to several mosques as part of the company's social responsibility. In addition, UMKM ABC also provides assistance in the form of basic necessities to the surrounding community as a form of appreciation. In CSR practices, UMKM ABC has adopted a workforce in accordance with the principles of ISO 26000, prepared decent bonuses and holidays, and working hours that do not burden employees. The owner of UMKM ABC emphasized that the company has provided additional compensation during the holidays and appreciates the performance of employees who work overtime, even though the number is not large. This shows the commitment of UMKM in implementing fair and responsible work practices in accordance with international standards.

In this study, the Corporate Social Responsibility (CSR) practices carried out by the XYZ cooperative were studied, as quoted from the cooperative owner's statement, which indicated an appreciation for the contribution of workers even though the cooperative acknowledged the limitations in demand for the work performed. This reflects the implementation of the ISO 26000 principles indirectly, although the cooperative owner did not explicitly realize or understand ISO 26000. The researcher's observations showed that, although both business entities were categorized as Micro, Small, and Medium Enterprises (MSMEs), they still implemented CSR practices that were in line with the ISO 26000 theory. This study found that although ISO 26000 is not a mandatory requirement, its implementation is highly recommended because it brings significant benefits not only to the company but also to the environment and surrounding community. The awareness of business actors towards their social responsibility has been identified through this study, although there is still a lack of awareness of the more comprehensive ISO 26000 guidelines. The local government plays a role in incubating this business by providing adequate direction to business actors to follow the guidelines as a whole. The conclusion of this study reveals that despite the lack of formal knowledge regarding ISO 26000 guidelines, MSMEs can still implement effective CSR that is in accordance with the principles outlined in ISO 26000. This shows the importance of incubation policies by local governments in facilitating increased awareness and implementation of ISO 26000, which in turn can maximize business growth and credibility.

Teori Triple Bottom Line

This theory itself has three important points that must be implemented in order to get maximum benefits from both business actors, only one of which is from the XYZ Cooperative which has carried out the three guide points and from ABC UMKM only carried out two guide points, it does not mean that if the three points are not carried out, there will be a drastic reduction, but it can be concluded that there is a lack of information on the theories that have been created to form social responsibility that is beneficial to all groups, the government side itself is still the same as the results of research on the ISO 26000 theory, the lack of information on these theories makes UMKM which are basically supporters of the regional economy can experience or cannot develop perfectly.

In the context of the Triple Bottom Line (3P) theory that includes People, Planet, and Profit, the analysis of two business actors shows that the implementation of this guideline is not yet optimal. The case study of ABC MSME shows that this company has developed a plan that includes the People and Profit aspects, but is inadequate in terms of responsibility towards the Planet. This information was obtained from interview recordings in which the owner expressed initial ignorance about the 3P guideline, despite having understood and planned the People and Profit aspects after the researcher's explanation. However, the owner admitted that no action had been taken regarding the Planet guideline because of the perception that his business operations had minimal impact on the environment. From a community perspective, the existence and activities of ABC MSME require the rapid implementation of the Planet guideline to avoid potential dissatisfaction or social disruption, even though the disruption is

considered minor. The owner of ABC MSME stated that he would review the community's response to his company's activities before taking further action regarding environmental issues. The researcher found that despite the shortcomings in the implementation of the Planet aspect of the 3P guideline, ABC MSME has successfully implemented the People and Profit guideline. During a series of interviews, the researcher observed the company's operations and collected community and employee perspectives on how ABC MSME implements quality operational standards. These results demonstrate the importance of continuous evaluation of the implementation of the Triple Bottom Line guidelines to ensure business sustainability that is harmonious with the environment and surrounding communities.

In an interview with XYZ Cooperative, the cooperative owners stated that the triple bottom line (3P) concept was new to them and acknowledged the difficulties in implementing it in terms of society, environment, and business. However, the cooperative owners mentioned several initiatives that had been carried out, which were in line with CSR principles, although they were not explicitly aware of it. These initiatives included distributing rice and oil to mosques every Friday, providing bonuses and allowances to employees, and participating in environmental mutual cooperation activities. These findings suggest that although the implementation of CSR in XYZ Cooperative may not be on a large scale, it has a significant impact and benefits the company, employees, and the surrounding environment. This confirms that the implementation of CSR practices, even on an MSME scale, can make a significant contribution to social and economic improvement at the local level. This study also revealed the low level of knowledge about CSR based on the 3P theory among MSMEs. In this context, there is an opportunity for the government to expand education and guidance on CSR and the 3P theory, which can be done through digitalization. A digital approach will facilitate the delivery of guidance more effectively and regularly, strengthening the understanding and implementation of CSR more widely among MSMEs.

Environmental Impact Analysis

ABC MSME has obtained the necessary permits for business operations and is ready to be responsible for the impacts resulting from its business activities. From the interviews conducted, the owner of ABC MSME stated that the business permit has been obtained and the process has been carried out officially. ABC MSME has taken steps not to damage the surrounding environment and operates in a responsible manner. However, there is still no formal strategy developed by ABC UMKM to address the negative or positive impacts that may arise from its business activities on the environment. Although there is no clear framework in Corporate Social Responsibility (CSR), the owner of ABC MSME emphasized that they always consider the environmental impact of their operations. In contrast, XYZ Cooperative, the second business actor studied, also has the necessary permit documents and has implemented a simple environmental impact assessment procedure. Based on interviews and observations, it appears that XYZ Cooperative has carried out activities in accordance with environmental impact analysis provisions and contributed to activities that have a positive impact on the environment. The owner of XYZ Cooperative indicated that the practice of mutual cooperation is part of their efforts to maintain and be responsible for the surrounding environment. This study highlights the differences in the implementation of social and environmental responsibility between ABC MSME and XYZ Cooperative. Both entities demonstrate awareness of the importance of protecting the environment; however, XYZ Cooperative has further integrated formal CSR practices into their operations. Both cases demonstrate the importance of careful planning and effective policy implementation in maintaining a balance between business growth and environmental responsibility.

Digitalization

The importance of digitalization in business adaptation in the era of rapidly developing technology. Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in regional development, especially in integrating technology into their business operations. However, observations show that several MSMEs, including MSME ABC and XYZ Cooperative, are still limited to the use of basic technology such as computers and Wi-Fi and have not utilized social media for business promotion, which has the potential to limit their revenue growth. In the case of MSME ABC, the inability to utilize social media has hampered the effectiveness of their business promotion and expansion. In contrast, XYZ Cooperative, despite having similar technological facilities to MSME ABC, also acknowledged the limitations in digitizing their operations, as expressed by its owner who stated that many processes are still carried out manually. This study concludes that the use of more sophisticated and systematic technology can increase business revenue and enable MSMEs to grow in a wider digital community, promote collaboration, and facilitate supervision by local governments. This allows for more efficient and faster monitoring of business activities, which can reduce the time required for inspection and supervision. However, technological advances also bring pressure on MSMEs to continue updating their operational systems to remain competitive. Without adequate adaptive capacity, MSMEs can face significant losses. Therefore, it is important for MSMEs to embrace change and leverage technology not only to survive but also to thrive in a dynamic market ecosystem.

CONCLUSION

Lack of complete information on the implementation and knowledge of social responsibility that should be carried out by business actors on the MSME scale, the provision of information that is lacking can be overcome by the local government in continuing and assisting in the business development process. The local government is required to implement a more modern and easy-to-understand system to maintain and also increase growth in MSMEs in the research location. By using digitalization, it can reduce the time and resources needed to disseminate information and the implementation of this information with the local government implementing regular implementation in implementing digitalization on MSME CSR to the community will generate benefits and benefits for businesses, communities and the local government itself. By implementing regulations and also disseminating information about CSR and can be used for other information, it will open up more opportunities in MSME marketing, information about the development or formation of a profit and non-profit organization, and help the community in using this technology to supervise MSMEs in carrying out the responsibilities that should be carried out.

Suggestions for the government from the results of this study are the need for implementation in digital adaptation slowly and regularly, many MSMEs and the community still do not know in detail and have not been able to adapt to increasingly rapid changes. If this implementation occurs, the benefits obtained by all stakeholders will experience drastic growth and the government itself will benefit such as increased regional economy, human resources who are increasingly aware of the speed of information and also the use of that information and the growth of the local government itself in terms of systems and efficiency. Suggestions for MSME ABC and also Cooperative XYZ in the business implementation system itself can be said to be good, but in the context of this article in the implementation and knowledge of CSR is not so good due to several things such as lack of information about CSR itself and only following norms and only reacting to the discomfort felt by business owners. This does not mean wrong but more towards being less appropriate, if the implementation of CSR itself is carried out in accordance with existing guidelines and theories, the utilization of CSR will be more optimal and can be spread in a wider direction. The researcher's suggestion for further research is to increase the amount of data that needs to be

processed and to conduct a deep dive on the processed data in order to obtain more mature processing so that it can be distributed to the empirical environment.

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