

Corporate Social Responsibility (CSR) as a Key Element in Building Strong Corporate Branding



Alda Clarissa Sunaryo¹, Aditya Ramadhan², Yusuf Abdullah³, Josephine Magdalena⁴, Annisa Kharenina Agustine⁵, Yani Hendrayani⁶

^{1,2,3,4,5,6} University of Pembangunan National Jakarta

ABSTRACT: Corporate Social Responsibility (CSR) has become essential for companies to build strong corporate branding. This paper examines the importance of CSR as a key element in building strong corporate branding. The study is based on a comprehensive literature review of previous research and theoretical perspectives on CSR and corporate branding. The results indicate that CSR activities positively impact corporate branding and enhance the company's reputation, customer loyalty, and performance. CSR activities such as philanthropy, environmental sustainability, and ethical business practices have been shown to contribute to strong corporate branding. Furthermore, effective communication of CSR initiatives to stakeholders is critical to the success of CSR programs in building strong corporate branding. The study highlights the significance of CSR in building strong corporate branding and provides practical implications for companies seeking to enhance their corporate reputation and improve their performance.

KEYWORDS: Corporate Social Responsibility (CSR), corporate brand, reputation, customer loyalty, performance

I. INTRODUCTION

The development of technology is currently very rapid because the existence of technology can make it easier for humans to carry out various fields of daily life (Siregar & Nasution, 2020). One area that is realized from technological developments in the field of the Indonesian economy. The impact caused in the economic field is the number of companies that compete strictly in every industry on a national and global scale. This business competition creates opportunities for companies to gain a competitive advantage to maximize profits and minimize the risks of losses. Companies are starting to conduct business activities such as production, marketing, and others that will affect the surrounding environment (Pratama & Nurcaya, 2016). The company's activities that affect the environment give rise to a sense of corporate social responsibility towards environmental sustainability and the surrounding community. According to Bowen (1953), corporate social responsibility (CSR) refers to the obligation imposed on business people to pursue such policies, make such decisions, and follow the desired course of action in the light of the goals and values of our society. Meliawati et al. (2021) also explained that CSR is a social responsibility that companies must carry out to the general public and the surrounding environment to improve people's lives, advance the economy, and protect the environment. The concept of CSR has been widely applied by companies in Indonesia in their company activities because of the obligation to carry out CSR in protecting and improving the welfare of the community and the environment around the company (Priyadi et al., 2020).

The company's obligation to carry out CSR is contained in Law No. 40 of 2007 clause 74 on Limited Liability Company (Ltd.) which regulates CSR which is an Ltd. commitment to participate in sustainable economic development in order to improve the quality of life and a beneficial environment, both for the company itself, the local community, and society in general. Then, Putusan Mahkamah Konstitusi No. 53/PUU-VI/2008 discusses the obligation to carry out Social Responsibilities that apply to other types of companies such as Cooperatives, CVs, Firms, and Trade Businesses (Usaha Dagang) as regulated in Law No. 25 of 2007 Clause 15 on capital investment. Also, the amount of the CSR budget for each company each year needs to be stated in laws or government regulations. However, in CSR practice, many regions in Indonesia have regulated the minimum amount of CSR budget in their respective regional regulations. For example, the province of East Kalimantan has Regional Regulation No. 3 of 2013 Clause 23 Verse 1, which stipulates that the financing of CSR implementation is allocated at a minimum of 3% of the net profit that the company gets each year. However, in its application in everyday life, there is a phenomenon of negligence in the implementation of CSR in Indonesian companies that occurred at Sawit Inti Prima Perkasa Ltd. or PT Sawit Inti Prima Perkasa (PT SIPP) due to violations in disposing of waste into environmental media without permission, causing environmental damage such as water and air quality around the company (Ministry of Environment and Forestry, 2022).

Corporate Social Responsibility (CSR) as a Key Element in Building Strong Corporate Branding

Due to the company's obligation to implement CSR in its company activities, companies can take advantage of CSR to build corporate branding to be better before the public. CSR activities can result in improved financial performance by providing access to valuable resources, reducing price sensitivity, enhancing marketing efforts, and increasing demand (Rahman et al., 2017). With the positive benefits generated by CSR activities, companies can build strong corporate branding. Corporate branding is a corporate identity that consists of the distinctive and distinguishing characteristics of an organization to provide the foundation for a corporate brand. Corporate branding requires organizational commitment from employees, required customer focus, and stakeholder focus, and for senior managers, particularly the CEO, have ongoing responsibility for corporate branding (Balmer et al., 2017). Companies seek to cultivate positive relationships not only with their primary stakeholders, who serve as their central compass as they create intangible assets but also with their secondary stakeholders, who can also have a significant impact on the company's reputation and strategy. Corporations can accomplish that thing through their corporate social responsibility (CSR) strategies (Golob & Podnar, 2019; Maon et al., 2021). Corporate social responsibility (also known as CSR) has recently been identified as one of the fastest-growing aspects of enhancing corporate brands, despite the fact that brand development has traditionally been regarded as a crucial aspect of an organization's ability to achieve success (Balmer et al., 2017; Pratihari & Uzma, 2017).

Based on the above conceptualization, the researcher is interested in conducting a literature review that focuses on CSR and strong corporate branding. However, in previous studies that discussed CSR and corporate branding along with other variables in their research, there were still limitations in the research, so the scientific understanding of this topic still needs to be improved, and a broader theoretical basis is needed for future research. This literature review research aims to understand and sharpen the focus of the review in presenting a literature review that specifically discusses CSR as a key element in building strong corporate branding.

II. LITERATURE REVIEW

A. Corporate Social Responsibility (CSR)

Corporate social responsibility (Corporate Social Responsibility, next called CSR) is the company's way of showing concern for the community, not only is CSR dominated by global corporations alone, which have already entered the corporate conversation state-owned and national private have started seriously working on programs. Their CSR is for the sake of supporting the formation positive corporate image (Widhagdha et al., 2019). The company can not be separated from the existence of the community in implementing For community welfare companies, and their business activities are also a form of effort to increase business value in the area where the company is located and actively contribute to the maintenance environment (planetary) sustainability. (Ariastini & Samara, 2019) .In carrying out a CSR activity, the company does not only look at its financial condition, the economic condition of the community, which is based on a single bottom line, namely the economic aspect that is reflected in its financial condition but also must pay attention to social and environmental aspects (Haerani et al., 2017). Companies involved in the implementation of CSR, companies can make their decisions independently. However, partner firms in the same industry play an important role in shaping company decisions and policies. Companies with similar attributes tend to share the same convergence pressures for similar CSRs strategies and practices (Fransen et al., 2013). In general definitions and in understanding special ones. CSR is closely related to achieving goals and sustainable economic activity. Sustainability of activities Economics is not just about problems and social responsibility but also regarding accountability company to society, nation, and the international world. There are two types of CSR concept theory, according to Wijaya et al. (2016). CSR is divided into several parts :

1. CSR is a form of cooperation between companies (not only Limited Liability Companies) with all matters (stakeholders) directly or indirectly interacting with the company to ensure the existence and continuity of business life (sustainability) of the company. The definition is the same as Social Responsibility and Environment, which is a commitment Company to participate in sustainable economic development in order to improve the quality of life and a helpful, good environment for the company itself, the local community, as well as the local community generally
2. UUPM 2007, in the article's explanation, mentioned that corporate social responsibility inherent in every company fixed investment creates a relationship compatible, balanced, and appropriate environment, values, norms, and culture local community.
3. Consumers and investors as public primary profit organizations require a description of responsibility organization on social issues and the environment. Society's role in several countries assumes that the organization already meets organizational ethical standards when the organization cares about environmental and social problems.

CSR is not just an effort to show an organization's concern for social and environmental issues. However, it can also support its realization of sustainable development by balancing economic and social development and environmental protection. In order to respond to changes and forms of social responsibility. This program is a parameter of organizational concern by developing a social wing for the public. Concern and development of this wing are not in the framework of dividing up "treasures" so that it can be fun for many parties, but more on how to empower the community so that together with the organization can care for the social

Corporate Social Responsibility (CSR) as a Key Element in Building Strong Corporate Branding

realm. In practice, companies focus on more than just giving financial assistance. Very much data record the company's business contribution to physical and social development through its CSR program, following include (Grace et al., 2009).

B. Corporate Branding

Competition in the world of technology and globally is increasingly optimistic year after year, with many businesses, both local and global. Competition for a company to gain recognition from consumers is harder because of it. Alizadeh et al., (2014). Many of the products provided provide a separate picture of the intended segment. This is in accordance with the definition from Kotler, and any brand is any combination of terms, symbols, and pictures in question to differentiate one product compared to another product therefore, the role of employees and branding play the main role in developing a brand image in society. Corporate branding is a form of strategy to increase existing markets and shift community stigma related to existing issues and stakeholders. Overtime, interactions with multiple stakeholders with aspects with brand-related capabilities reinforce one perception at a time, it is known as a brand image (Abratt & Kleyn, 2012). The main objective of this marketing strategy is differentiation, namely, to distinguish the company or product in question from competitors in the market. This can give an impression that differentiates brand identity in the market and in the minds of consumers, In the process of defining the vision and mission, it is helpful to have someone lead the discussion. This person could be from the company's founding team or a professional with a branding specialty. This person will later help to include all the opinions channeled into the company's main brand message. Herstein et al. (2008) believe that corporate branding includes internal and external branding, whereas in-market product development also considers technology and quality resources. Communicated corporate identity values for organizational members and customers the same and consistent in the long run.

Company brand refers to decisions related to visual identity, brand promise, brand personality, and brand communication. Therefore, it is also included as a part company branding process. The organization should be aware that a consistent identity is essential. It can acquire a positive image of the internal and external public through an excellent corporate management identity. Therefore, in the future can be submitted organization on an excellent reputation in nature (Vella & Melewar, 2008). Corporate Value It is important to have outstanding corporate branding in today's business environment, especially for a company with positive business growth and comprehensive expansion. Corporate branding was created through a process of several activities that involve internal and external stakeholders. The corporate brand insight department has yet to determine specific measurements for the achievement branding strategy that has been carried out. Related to the company's CSR is to measure the level of the image to the public. The fact that the customer, it will return to its subsidiaries participating in the program department works or not. Eventually program, there is an annual evaluation. As for projects like social media and websites (Lestari et al., 2017).

C. Corporate Social Responsibility (CSR) and Corporate Branding

The CSR (Corporate Social Responsibility) program is a form of corporate social responsibility. Social responsibility to stakeholders either employees, shareholders, consumers, society, and the environment. CSR is not only for charitable activities and donations, but CSR is also not for branding purposes, but more than that, the company is responsible for all activities carried out and is accountable to the state & society. But it cannot be avoided by carrying out social activities, and the brand image will increase. Strategic planning for the branding image of a company in order to enhance the company's image. Wheelan and Hunger said that Strategic planning is a set of several processes to achieve goals, which function as a structure and are executed using specific tools and techniques (Sirisagul et al., 2015). Increased level of care, quality of life, and social harmonization, and This environment also influences activity in the business world, then born the lawsuit against the role the company has in social responsibility. Here he is profits that the company can get CSR. It is in this context that the activity CSR is a mandatory menu for companies, in more than the obligations specified by law (Marthin et al., 2018). Many organizations have engaged in related activities with customers, employees, communities, and surroundings, which is the starting point that is very good for the wider CSR approach. This is what causes corporate branding to be a technical process that will be carried out in an effort to approach the community, and this proves that each organization is very dependent on the mission, culture, and risk profile environment, as well as the operational conditions of each organization (Rosilawati & Mulawarman, 2018). CSR is not just an effort to show concern of an organization on the problem social and environmental, but can also become a supporter of the realization of development same with balance the economic and social development supported with environmental protection. In order to Respond to change and create a trusting relationship, then the current effort implemented by the organization (especially business organizations) is to design and develop the next program that leads to a form of social responsibility.

III. METHODOLOGY

The research method used in this research is a literature review method. A literature study is a research conducted by collecting several books and journal articles related to the problem and research objectives. This technique is carried out to uncover various theories relevant to the research issue as reference material in research discussions. The literature study in this research draws

Corporate Social Responsibility (CSR) as a Key Element in Building Strong Corporate Branding

from various journal articles obtained through electronic databases accredited by Scopus, such as Science Direct, Emerald, Sage Pub, and others. It is then analyzed to get a deep understanding to answer research problems.

IV. RESULT AND DISCUSSION

Research on Corporate Social Responsibility can be linked to other variables such as employee engagement (Rupp et al., 2018; Tian & Robertson, 2019), innovation (Chkir et al., 2021; García-Piqueres & García-Ramos, 2020; Zhou et al., 2020), brand loyalty (LACAP et al., 2021; Rivera et al., 2019), and firm values (Chung et al., 2018; Hu et al., 2018; Qiu et al., 2021).

Based on several previous studies regarding CSR and corporate branding shows that CSR as a Key Element in Building Strong Corporate Branding. Pratihari and Uzma's research (2018) regarding CSR and corporate branding's effect on brand loyalty was conducted by 430 savings bank customers in India. The study results show a significant impact of Corporate Social Responsibility components on Corporate branding to enhance customer Branding Loyalty. The study highlights the importance of incorporating CSR initiatives and building a solid corporate brand image in the banking industry to enhance customer loyalty. In conclusion, this study's findings support the idea that CSR and corporate branding are vital elements in building solid corporate branding and improving customer loyalty in the Indian banking industry. Another research from Maon et al. (2021) shows that CSR corporate branding highlights the dynamic, interconnected sensemaking and sense-giving processes involved in identity and reputation creation cycles that characterize how managers and stakeholder groups continuously interpret, explain, and react to CSR issues to co-construct the CSR corporate brand.

According to Maon et al. (2021) research, CSR can be seen as an important element in building strong corporate branding, as in a study conducted by Mahmood and Bashir (2020), who used a sample size of 420 consumers and employees—International fast food chain located in Pakistan. The results show that brand reputation significantly predicts brand equity, and its predictive power increases with CSR activities.

The journal article "Corporate social responsibility and brand value in SMEs: The mediating role of customer trust" by Y. Lee and S. Lee (2019) explores the relationship between CSR, customer trust, and brand value in small and medium-sized enterprises (SMEs). The study collected data from 227 customers of SMEs in South Korea and used structural equation modeling (SEM) to analyze the relationships between the variables. The study found that CSR has a positive impact on customer trust and brand value in SMEs and that customer trust mediates the relationship between CSR and brand value. Specifically, the results of the study showed that CSR activities, such as social contribution and environmental protection, positively affect customer trust, which in turn positively affects brand value. The study also found that customer trust fully mediates the relationship between CSR and brand value, indicating that the positive effect of CSR on brand value is largely driven by customer trust. The findings of this study have important implications for SMEs seeking to enhance their brand value through CSR activities. The study suggests that SMEs can increase customer trust and, ultimately, brand value by engaging in socially responsible activities. Moreover, the study highlights the importance of customer trust as a key mechanism through which CSR can impact brand value in SMEs.

Research conducted in South Korea by Hur et al. (2013) took a sample of 867 consumers, showing that CSR directly affects brand credibility and company reputation. In addition, the results show that corporate brand credibility mediates the relationship between CSR and corporate reputation. Finally, the relationship between CSR and corporate brand equity is sequentially and fully mediated by corporate brand credibility and reputation. If we have a good brand image and company reputation, this will impact the company's branding.

The study conducted by A. K. Srivastava and S. Singh (2019) investigated the relationship between Corporate Social Responsibility (CSR) and brand loyalty among Indian consumers. The study used a questionnaire to collect data from 300 Indian consumers from various industries, including healthcare, education, retail, and manufacturing. The study found that CSR activities have a positive impact on brand loyalty among Indian consumers. The results revealed that consumers are more likely to remain loyal to brands that engage in CSR activities, such as philanthropy, environmental sustainability, and ethical business practices. This finding is consistent with previous research that has found a positive relationship between CSR and customer loyalty.

The study conducted by Othman et al. (2018) investigated the relationship between Corporate Social Responsibility (CSR) and brand performance in the automotive industry of Malaysia. The study used a questionnaire to collect data from 200 car owners who had purchased a car in the last two years. The study found that CSR activities have a significant positive impact on brand performance in the automotive industry of Malaysia. The results revealed that consumers perceive companies engaged in CSR activities, such as environmental sustainability and community involvement, as having a more favorable brand image. This favorable brand image, in turn, positively influences brand performance, including brand loyalty, purchase intention, and word-of-mouth communication.

CONCLUSIONS

This research contributes to the literature on CSR and corporate branding as well as provides practical implications for companies that want to improve their company's reputation and improve their performance. Based on the results of studies conducted on previous studies, it was concluded that corporate activities related to CSR have a positive impact on corporate branding. Corporate

Corporate Social Responsibility (CSR) as a Key Element in Building Strong Corporate Branding

CSR activities can take the form of environmental preservation, philanthropy, and ethical business practices. It is important for companies to fulfill their social and environmental responsibilities. Their responsibility will have an impact on customer brand loyalty, customer trust, brand credibility, company reputation, and brand performance, which will ultimately make the company's brand stronger.

ACKNOWLEDGMENT

The authors would like to thank the editors, reviewers, and many parties who have provided constructive input and suggestions to improve the quality of the manuscript.

REFERENCES

- 1) Abratt, R., & Kleyn, N. (2012). Corporate identity, corporate branding and corporate reputations: Reconciliation and integration. *European Journal of Marketing*, 1048-1063.
- 2) Ariastini, N. N., & Semara, I. M. T. (2019). Implementation of the Triple Bottom Line Concept In the Corporate Social Program Responsibility At the Alila Seminyak Hotel. *Scientific Journal of Hospitality Management*, 9(2)
- 3) Alizadeh, A., moshabaki, A., Hoseini, S. H., & Naiej, A. K. (2014). The Comparison of Product and Corporate Branding Strategy: a conceptual framework. *IOSR Journal of Business and Management*, 14-24.
- 4) Aziz, S., Othman, S., & Othman, Z. (2018). Corporate social responsibility and brand performance: Evidence from the automotive industry. *Journal of Cleaner Production*, 192, 341-354.
- 5) Balmer, J. M. T., Powell, S. M., Kernstock, J., & Brexendorf, T. O. (2017). Introduction: Current state and future directions for research on corporate brand management. In J. M. T. Balmer, S. M. Powell, J. Kernstock, & T. O. Brexendorf (Eds.), *Advances in corporate branding* (pp. 1–21). Springer Nature.
- 6) Bowen, H. R. (1953). *Social responsibilities of the businessman*. The Federal Council of the Churches of Christ in America. <https://doi.org/10.2307/3708003>
- 7) Chkir, I., Hassan, B. E. H., Rjiba, H., & Saadi, S. (2021). Does corporate social responsibility influence corporate innovation? International evidence. *Emerging Markets Review*, 46, 100746.
- 8) Chung, C. Y., Jung, S., & Young, J. (2018). Do CSR activities increase firm value? Evidence from the Korean market. *Sustainability*, 10(9), 3164.
- 9) García-Piqueres, G., & García-Ramos, R. (2020). Is the corporate social responsibility–innovation link homogeneous?: Looking for sustainable innovation in the Spanish context. *Corporate Social Responsibility and Environmental Management*, 27(2), 803–814.
- 10) Golob, U., & Podnar, K. (2019). Researching CSR and brands in the here and now: An integrative perspective. *Journal of Brand Management*, 26, 1–8. <https://doi.org/10.1057/s41262-018-0112-6>
- 11) Haerani, F. (2017). Corporate Social Strategy Responsibility (CSR) in the Framework Improving Company Reputation (In the Study of Business Law Aspects). *Lex Librum: Journal of Law*, 4(1), 637–655.
- 12) Hu, Y., Chen, S., Shao, Y., & Gao, S. (2018). CSR and firm value: Evidence from China. *Sustainability*, 10(12), 4597.
- 13) Herstein, R., Mitki, Y., & Jaffe, E. D. (2008). Communicating a new corporate image during privatization: the case of El Al airlines. *Corporate Communications: An International Journal*, 380-393.
- 14) Kementerian Lingkungan Hidup dan Kehutanan. (2022). *Direktur dan manager pabrik sawit PT. SIPP ditindak gakkum KLHK terkait pencemaran lingkungan di Bengkalis-Riau*. https://gakkum.menlhk.go.id/assets/info-publik/20220923_Siaran_Pers_PT_SIPP_rev4.pdf
- 15) LACAP, J. P. G., CHAM, T.-H., & LIM, X.-J. (2021). The Influence of Corporate Social Responsibility on Brand Loyalty and The Mediating Effects of Brand Satisfaction and Perceived Quality. *International Journal of Economics & Management*, 15(1).
- 16) Lee, Y. and Lee. S. (2019). Corporate social responsibility and brand value in SMEs: The mediating role of customer trust. *Journal of Business Research*, 101, 187-194.
- 17) Mahmood, A., & Bashir, J. (2020). How does corporate social responsibility transform brand reputation into brand equity? Economic and noneconomic perspectives of CSR. *International Journal of Engineering Business Management*, 12.
- 18) Maon, F., Swaen, V., & De Roeck, K. (2021). Corporate branding and corporate social responsibility: Toward a multi-stakeholder interpretive perspective. *Journal of Business Research*, 126, 64–77. <https://doi.org/10.1016/j.jbusres.2020.12.057>
- 19) Meliawati, T., Fadillah, A., & Gerald, S. C. (2021). Pengaruh kegiatan corporate social responsibility local farmer empowerment terhadap citra pizza hut. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, Dan Akuntansi)*, 5(2), 1702–1711. <https://doi.org/10.31955/mea.v5i2.1294>

Corporate Social Responsibility (CSR) as a Key Element in Building Strong Corporate Branding

- 20) Ministry of Environment and Forestry. (2022). Direktur dan manager pabrik sawit PT. SIPP ditindak gakkum KLHK terkait pencemaran lingkungan di Bengkalis-Riau. https://gakkum.menlhk.go.id/assets/info-publik/20220923_Siaran_Pers_PT_SIPP_rev4.pdf
- 21) Peraturan Daerah Provinsi Kalimantan Timur No. 3 Tahun 2013 tentang Tanggung Jawab Sosial dan Lingkungan Perseroan Terbatas sert Program Kemitraan dan Bina Lingkungan.
- 22) Pratama, G. W. S., & Nurcaya, I. N. (2016). Pengaruh corporate social responsibility terhadap ekuitas merek yang dimediasi oleh citra perusahaan. *E-Jurnal Manajemen*, 5(7), 4253–4280.
- 23) Pratihari, S. K., & Uzma, S. H. (2017). CSR and corporate image effect on brand loyalty: A study on Indian banking industry. *Journal of Product & Brand Management*, 27(1), 1–40. 10.1108/JPBM-05-2016-1194
- 24) Priyadi, A., Dahlan, K. S. S., & Marta, R. F. (2020). Pengaruh csr umkm terhadap reputasi perusahaan dan loyalitas pelanggan dimediasi citra merek. *Journal of Business & Applied Management*, 13(2), 181–205. <https://doi.org/10.30813/jbam.v13i2.2366>
- 25) Putusan Mahkamah Konstitusi No. 53/PUU-VI/2008 about Review of Law No. 40 of 2007 on Limited Liability Company (Ltd.).
- 26) Qiu, S. C., Jiang, J., Liu, X., Chen, M.-H., & Yuan, X. (2021). Can corporate social responsibility protect firm value during the COVID-19 pandemic? *International Journal of Hospitality Management*, 93, 102759.
- 27) Rahman, M., Rodríguez-Serrano, M. Á., & Lambkin, M. (2017). Corporate social responsibility and marketing performance: The moderating role of advertising intensity. *Journal of Advertising Research*, 57(4), 368–378. <https://doi.org/10.2501/JAR-2017-047>
- 28) Republic of Indonesia. Law No. 25 of 2007 on Capital Investment. Lembar Negara No. 67 of 2007. Tambahan Lembar Negara No. 4724.
- 29) Republic of Indonesia. Law No. 40 of 2007 on Limited Liability Company (Ltd.). Lembar Negara No. 160 of 2007. Tambahan Lembar Negara No. 4756.
- 30) Rivera, J. J., Bigne, E., & Curras-Perez, R. (2019). Effects of Corporate Social Responsibility on consumer brand loyalty. *Revista Brasileira de Gestão de Negócios*, 21, 395–415.
- 31) Rupp, D. E., Shao, R., Skarlicki, D. P., Paddock, E. L., Kim, T., & Nadisic, T. (2018). Corporate social responsibility and employee engagement: The moderating role of CSR-specific relative autonomy and individualism. *Journal of Organizational Behavior*, 39(5), 559–579.
- 32) Rosilawati, Y., & Mulawarman, K. (2018). Corporate Social Responsibility Through Local Wisdom in the Program Ayung River Conservation. *Science Journal Communications*, 16(2), 172.
- 33) Secretariat of East Kalimantan Province. Regional Regulation No. 3 of 2013 on Limited Liability Company Social and Environmental Responsibility and the Partnership and Community Development Program in East Kalimantan.
- 34) Siregar, L. Y., & Nasution, M. I. P. (2020). Perkembangan teknologi informasi perhadap peningkatan bisnis online. *HIRARKI: Jurnal Ilmiah Manajemen Dan Bisnis (HJIMB)*, 02(01), 71–75. <https://doi.org/10.24912/tesla.v22i1.7898>
- 35) Sirisagul, K. (2015). Roles of Practitioners and Strategic Planning Practices. <http://www.prthailand.com>
- 36) Srivastava, A. K. and Singh, S. (2019). Corporate social responsibility and brand loyalty: A study of Indian consumers. *Journal of Strategic Marketing*, 27, 421-434.
- 37) Tian, Q., & Robertson, J. L. (2019). How and when does perceived CSR affect employees' engagement in voluntary pro-environmental behavior? *Journal of Business Ethics*, 155, 399–412.
- 38) Undang-Undang No. 25 Tahun 2007 tentang Penanaman Modal. Lembar Negara No.67 Tahun 2007. Tambahan Lembar Negara No.4724.
- 39) Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas. Lembar Negara No.160 Tahun 2007. Tambahan Lembar Negara No.4756.
- 40) Widhagdha, M. F., Wahyuni, H. I., Sulhan, M., Development, K., Postgraduate, S., Mada, U. G., Studies, P., Asia, S., Mada, U. G., Communication, D. I., & Mada, U. G. (2019). Bonding Relations in Society Development (Relational Interpretive Descriptive Study CSR Fostered Community Social PT Pertamina RU II Pakning River in Bengkalis Regency). 12(1), 108–116.
- 41) Zhou, H., Wang, Q., & Zhao, X. (2020). Corporate social responsibility and innovation: A comparative study. *Industrial Management & Data Systems*.



There is an Open Access article, distributed under the term of the Creative Commons Attribution–Non Commercial 4.0 International (CC BY-NC 4.0)

(<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.