

Sustainable strive: Holistic exploration of CSR through economic, environmental, and social lenses

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ABSTRACT

This research explores the implementation of Corporate Social Responsibility (CSR) at PT Unilever Indonesia using a qualitative case study approach. It employs a comprehensive methodology to examine the economic, environmental, and social aspects of CSR integration in this multinational company. The study reveals how PT Unilever Indonesia's CSR commitments contribute to economic growth, environmental conservation, and social welfare in Indonesia, aligning with the principles of the triple bottom line. It also highlights the company's recognition through three prestigious awards and examines the dynamics between profit, people, and the planet. Addressing a gap in existing research, this study significantly contributes to the broader discourse on CSR implementation, particularly in the context of an FMCG company operating in a complex environment like Indonesia. It sheds light on the evolving role of corporations in promoting sustainable development.

Keywords: Corporate social responsibility (CSR), economic, environmental, social

INTRODUCTION

Theoretically corporate social responsibility (CSR) is an idea based on an entity's responsibility for the social and environmental impacts of its operations. In another sense, CSR can be defined as an organization's commitment to act with integrity, comply with regulations, and contribute to the economic development and well-being of staff, their families, local communities, and society globally (Rizal, 2020). Indeed, the definition of CSR does not have a single definition that is agreed upon by all parties, both from academics, government and community empowerment activists (Daniri, A and S.H., 2009). In the context of accounting, CSR can be defined as an entity's responsibility to report information about the social and environmental impacts of its operations. CSR reports can provide information on the performance of an entity in the economic, environmental, and social spheres. In the current era of globalization and information disclosure, companies are encouraged not to focus on searching profit Only, but also to carry out their social responsibility as an integral part of their business activities (Ginanjar, 2017).

Corporate social responsibility (CSR) refers to an entity's ethical and moral obligation to pay attention to and manage the social and environmental effects generated by its operations. Complex challenges that come with CSR implementation include alignment between profitability and social responsibility, concerns about relevant regulations, transparency and accountability, and the ability to address increasingly complex environmental and social issues. In addition, changes in consumer perceptions that increasingly pay attention to corporate social responsibility, the influence of globalization, and business diversification are also factors that affect the way companies carry out CSR (Tanaya, 2016). Striking a balance between all these factors is a major challenge in successful CSR implementation in today's business world (Ambarini, 2010).

CSR includes various activities carried out by companies to provide benefits to society and the environment, such as supporting education, environmental conservation, creating jobs, supporting community welfare initiatives, and promoting good work ethics. In addition, in the context of globalization, CSR also includes companies' efforts to ensure their supply chains are free from human exploitation, minimizing the negative impact that could occur in their global operations (Hermawan et al., 2023). In response to increasingly strong demands from shareholders, consumers, and the global community, companies are constantly adapting and expanding their CSR practices to create long-term value while conducting their businesses responsibly (Wiralestari, 2022). Article 74 paragraph 1 of Law Number 40 of 2007 concerning Limited Liability Companies (UUPT) clearly states that "Companies that carry out their business activities using natural resources must fulfill social and environmental obligations." With this regulation, CSR activities are no longer just an option, but a necessity for companies (Pratiwi et al., 2020). In principle, the obligations described in the law need to be interpreted as an obligation for entities to carry out CSR programs that focus on community development and pay attention to environmental aspects (Cahya, 2022). CSR implementation is also an approach used by an entity to measure the economic, social, and environmental impact of its operations (Taufiq & Iqbal, 2021). CSR encompasses the various activities that companies undertake to achieve a balance between these three aspects.

First, the economic impact of CSR implementation includes improving operational efficiency. Companies that integrate CSR well indicate that they have better financial performance (Cho et al., 2019). In addition, research by Uche (2021) shows that companies that report on sustainable practices openly can better access markets and capital. This can help increase the value of the company and meet the expectations of shareholders who increasingly prioritize sustainability issues.

Second, social impact CSR is an active role in supporting local communities and jobs. Companies can contribute to infrastructure development, education, and empowerment of local communities. This can improve people's quality of life and help alleviate poverty. Elkington (1994) argues that entities have responsibility for the environmental and social impacts of their activities, rather than passing them on to future generations (Elkington, 1994). By doing CSR,

companies can improve their image in the eyes of the public. A good image will make people more loyal to the company (Fahrial et al., 2019).

Third, environmental impact CSR involves sustainable practices to reduce the company's negative impact on the environment. Research by (Sri Ardani & Mahyuni, 2020) In the environmental context, CSR implementation involves actions to massively reduce the exploitation of natural resources, maintain quality environment by reducing pollution levels, and actively playing a role in environmental recovery and preservation. subsequently on research conducted by Afriani et al (2023) indicates that Corporate Social Responsibility (CSR) is a strategy that can be applied by an entity to stimulate community welfare, considering that the community is a key element in corporate social responsibility initiatives. This is because the implementation of social responsibility can create reconciliation between various spheres such as social, economic, and environmental (Hendrik Budi Untung, 2008).

This research introduces a unique approach by combining the analysis of three main corridors, namely economic, environmental, and social, in the context of CSR implementation in multinational companies such as PT Unilever Indonesia. In addition, this research uses very specific case studies on Unilever Indonesia as the object of research, allowing researchers to explore in depth how multinational companies implement CSR in diverse and unique environments, such as Indonesia. In addition, the study offers a holistic view of how companies CSR practices impact economic performance, environmental preservation, and social contribution. By analyzing these three aspects together, the study can provide more comprehensive insights into how CSR can be a key factor in achieving sustainable sustainability. As such, the research makes a valuable contribution in exploring the ways multinational companies integrate CSR into their business operations and strike a balance between economic growth, environmental preservation, and strong social responsibility.

The focus of this research is on PT Unilever Indonesia, a leading business entity in the FMCG (Fast Moving Consumer Goods) sector. Unilever has been widely recognised for its commitment to integrating CSR into its business practices. The uniqueness of this research object lies in Unilever Indonesia's involvement in environmental conservation efforts, its active role in encouraging sustainable practices in the industry, and its contribution to meeting the needs of the community through high-quality products, this is evidenced by the acquisition of three awards that have been received by PT. Unilever Indonesia, namely Creating Sustainable Partnership: Community Enterprise; CSR Performance in Each Fundamental Aspect: Community Development; and CSR Performance Based on Overall Fundamental Aspects. This study will identify how their CSR commitments generate positive impacts on economic growth, environmental conservation efforts, and improving social welfare in the Indonesian context.

This research is expected to channel valuable contributions from two perspectives. First, theoretically, this research will enrich our understanding of how CSR practices within multinationals such as Unilever can be measured and then analyze from an accounting point of view.

Secondly, from a corporate perspective, the findings of this study will provide valuable guidance for Unilever Indonesia and similar companies in optimising their CSR practices, striking a better balance between business demands and social responsibility, and contributing positively to the environment and Indonesian society. The research is expected to provide deep insights into how multinationals can achieve long-term sustainability while conducting their businesses with strong social responsibility.

LITERATURE REVIEW

Triple Bottom Line

The Triple Bottom Line theory, introduced by John Elkington, emphasizes that companies should focus on three core areas: economic, social, and environmental performance. This approach, often summarized as "People, Planet, and Profit," provides a holistic view of corporate success beyond mere financial performance. For PT Unilever Indonesia, this means assessing the financial benefits of CSR activities, such as improved operational efficiencies and market growth, alongside social benefits like enhanced employee well-being and community development, and environmental benefits including waste reduction and sustainable production practices (Elkington, 1997).

Stakeholder Theory

Stakeholder theory, developed by R. Edward Freeman, posits that businesses should create value for all stakeholders, not just shareholders. This theory underlines the importance of addressing the needs and interests of a wide range of stakeholders to achieve sustainable success. In the context of PT Unilever Indonesia, stakeholders include employees, customers, suppliers, community members, and environmental groups. By engaging with these diverse stakeholders, the company can ensure that its CSR initiatives are comprehensive and impactful (Freeman, 1984).

METHOD

This research applies the interpretative paradigm in case study research design with a qualitative approach. This paradigm aims to naturally interpret the phenomenon that occurs in the implementation of CSR at PT Unilever Indonesia, a multinational company operating in the fast consumer goods sector. Data sources in this study involve primary data, such as interviews with company management, CSR-related employees, and communities directly impacted by their CSR programs. Secondary data includes analysis of internal company documents related to their CSR practices, such as corporate sustainability reports and annual financial reports. The unit of analysis in this study is the implementation of CSR at PT Unilever Indonesia, and the subject of the study is the company itself. By conducting this research, it is hoped that new insights will be found about the economic, environmental, and social impacts of CSR practices applied by multinational companies such as PT Unilever Indonesia.

The data collection method in this study involved observation techniques. In this study, observations were made using a participatory observation approach. As participatory observers, researchers closely observe processes and practices related to CSR implementation at PT Unilever Indonesia. Investigations into aspects of CSR implementation within multinational companies such as PT Unilever Indonesia can provide valuable insights into how companies can effectively maintain a balance between economic, environmental and social considerations in their operations.

The selection of informants for this study was based on recommendations from management at PT Unilever Indonesia as well as communities who are beneficiaries of the company's CSR programs. It is certain that the informants interviewed are individuals who are directly involved in the company and the community who benefit from CSR programs, so that they have knowledge relevant to the research problem. Table 1 is a list of key informants in the study (these names are not real names).

Table 1. Key Informants

No.	Name	Age (years)	Position
1.	Amadeus	52	Head of Department
2.	Kanya	50	Head of Department
3.	Rizky	31	Employee
4.	Rusnadi	57	Society
5.	Nyoman	45	Society
6.	Kai	42	Society

Through in-depth interviews with key informants selected based on the purposive sampling method, it is hoped that the data obtained can corroborate the research findings. The informants who were the main targets of the interview were those who had a significant role in the implementation of CSR at PT Unilever Indonesia, including representatives of companies and CSR beneficiary communities. Questions in the interview covered various aspects, such as the impact of CSR programs, implementation mechanisms, challenges faced, and values underlying CSR practices in the context of multinational companies such as PT Unilever Indonesia.

In data analysis, researchers follow several technical steps. The first step is to group and reduce the data to identify key patterns and essential elements, simplifying the data to make it more manageable. The second step involves analyzing the relationships between the data and relevant CSR theoretical concepts, revealing connections between theory and practical implementation at PT Unilever Indonesia. The third step is triangulation, where data from multiple sources is compared to ensure validity and consistency. Finally, researchers draw conclusions, interpreting the meaning of CSR practices at PT Unilever Indonesia within economic, environmental, and social contexts, providing insights into the company's CSR implementation.

RESULTS AND DISCUSSION

Based on empirical findings, the implementation of CSR in companies is proven to involve three main dimensions, namely economic, social, and environmental. The results of the in-depth analysis show that the company has been actively engaged in economic activities that support sustainable growth, along with social efforts aimed at improving people's welfare. In addition, the company also provides a significant focus on environmental aspects by implementing environmentally friendly policies and practices. The empirical data coding process was carried out through a series of in-depth interviews with informants, including representatives from various parties involved in CSR initiatives at PT Unilever Indonesia Tbk.

Economic Aspect

In the economic aspect of CSR implementation at PT Unilever Indonesia Tbk, an interview with Amadeus, a Head of Corporate Affairs & Sustainability PT Unilever Indonesia, illustrates a careful approach in measuring the positive impact of CSR programs on the company's profitability and economic growth. Amadeus (52 years old) said,

"The effect analysis of our CSR initiatives includes monitoring relevant financial indicators. We actively examine the results of business sustainability practices through market growth. In this regard, we pay attention not only to improving operational efficiency that can have a positive impact on brand image, but also contribute to long-term business growth."

The importance of brand image and market growth indicates sustainability. This is an aspect considered by PT Unilever. Amadeus (52 years old) added,

"We understand that these positive impacts are not always instantaneous. In our evaluation, we assess not only the financial impact, but also the long-term impact on the brand image. We believe that building a positive brand image through sustainable practices will create the foundation of sustainable economic growth."

With this approach, PT Unilever Indonesia not only pursues financial benefits solely from CSR implementation, but also sets the foundation for sustainable growth in the long term through strengthening its brand image and sustainable market growth. In the context of employees and the surrounding community, the implementation of PT Unilever's CSR programs also has a significant economic impact. Through training and skill development for employees of PT. Unilever and its local citizens, companies create an inclusive economic environment, increase employment opportunities and ultimately, increase people's incomes. PT Unilever believes that a positive contribution to the local economy is an integral part of its corporate social responsibility. Their evaluation includes not only the company's financial parameters but also the positive impact on the livelihoods and incomes of the surrounding community, illustrating their commitment to business sustainability that engages and empowers the entire social community.

This is also reflected in the perspective of a PT Unilever employee, Rizky (29 years old), who has been part of the company for five years, describing the positive benefits he felt from the company's CSR program. According to him, CSR programs not only have a positive impact on the company's image in the eyes of the public, but also have a direct impact on employee welfare. Rizky (31 years old) stated,

"As an employee, I feel the positive impact of the CSR programs implemented by the company. Activities that support employee development, such as additional skills training and employee welfare programs. In addition, the company's focus on sustainability and social responsibility makes me proud to be part of PT Unilever."

The company's approach to making employees community development partners and providing direct support to their personal and professional development reflects PT Unilever's commitment to creating an inclusive and empowering work environment across teams. As a partner of community development, employees feel that the company is not only an agent of the economy, but also a creator of opportunities for the growth and progress of individuals in it.

Meanwhile, in an interview with local resident, a resident named Rusnadi (57 years old) who benefited from the CSR program said,

"Through the training and support programs provided by PT Unilever, I have seen an increase in my income. It provides opportunities for a better life for my family. We are grateful for this opportunity that makes us more independent and more economically stable."

With CSR programs, companies are not only economic agents but also partners of community development and employee development. This reflects the commitment of PT Unilever Indonesia to play an active role in improving the welfare of the surrounding community. The company's efforts are not limited to providing financial assistance, but rather involve empowerment through skills training, increased access to employment, and sustainable local economic development.

Social Aspect

In the social aspect of CSR implementation at PT Unilever Indonesia Tbk, Kanya, Head of Environment Unilever Indonesia Foundation, highlighted various CSR programs that focus on education and public health. In the interview, Kanya (50 years old) explained,

"We have various CSR programs related to social aspects, such as education and public health programs. These programs have had a positive impact, such as increasing people's access to better education and health services."

In a further interview, Kanya (50 years old) confirmed,

"Sustainability in the social aspect is not just a formal obligation for our company. This is our real commitment to improve the quality of life of the surrounding community."

Kanya's statement emphasized that the CSR program implemented by PT Unilever Indonesia Tbk is not only a formality or obligation, but reflects a deep commitment to play an active role in improving the quality of life of the surrounding community. The focus on social aspects, especially education and public health, shows that companies not only want to make a temporary or surface impact, but also strive to create sustainable positive changes in social development and community well-being.

From an employee's point of view, Rizky, a staff member of PT Unilever, provides a deeper perspective on the benefits of CSR programs. In the interview, Rizky (31 years old) said,

"CSR programs provide financial benefits, but more importantly, provide a sense of pride and satisfaction for contributing to social good. I'm seeing positive changes around me because of these programs."

By adding the personal and emotional dimensions of the experience of employees like Rizky, it can be understood that CSR programs not only materially positively impact but also create strong emotional bonds between employees and local communities, creating a more meaningful and sustainable work environment.

From the perspective of the community, Nyoman (45 years old), a local resident, said,

"PT Unilever's CSR program really helped us. Our children now have better access to education, and healthcare has also become more accessible. We feel heard and supported"

This statement reflects that social programs not only create a positive impact in general but also empower individuals in the community concretely. Thus, PT Unilever through its CSR strategy becomes not only an economic agent but also a partner of community development, reducing economic inequality, and empowering individuals in the community.

Environmental Aspects

Within the framework of a case study of CSR implementation at PT Unilever Indonesia Tbk, environmental aspects became the focus of analysis which was discussed through interviews with two main sources, namely Kanya and Amadeus. Kanya highlighted the significant steps the company is taking to reduce its environmental impact. In her interview, Kanya (50 years old) stated,

"We have taken important steps in this regard, for example in reducing our environmental impact, such as reducing plastic waste and supporting environmentally friendly production practices."

This proactive approach was also conveyed by Amadeus (52 years old), who said,

"We have taken concrete steps in reducing our environmental impact, such as reducing plastic waste and adopting sustainable production-practices."

Both affirmed that these initiatives are not just rhetorical commitments, but have helped PT Unilever reduce its environmental footprint markedly. Meanwhile, in other statements such as, Rizky (31 years old), a staff of PT Unilever, described one of the tangible manifestations of CSR implementation in environmental aspects, namely,

"One of the small efforts we can see when in the office is that there is a policy for plastic reduction in the office, which is not just a policy, but a lifestyle change. When we see a decrease in plastic waste in the canteen, it's like seeing the positive changes we're making together."

From an employee's perspective, environmental measures are not only a corporate responsibility, but also create a positive work environment. Rizky emphasized that it is not just about creating change outside the company but also feeling the positive impact directly in the daily routine at work. As for the response from a local community, regarding the initiative taken by the company, namely Kai (42 years old) stated,

"If we look at the current conditions, yes. I appreciate Unilever's actions in reducing plastic waste. It's a positive change, and I'm glad to see big companies like them thinking about the impact on the environment."

In a global context that is increasingly concerned about environmental issues, PT Unilever Indonesia Tbk, CSR strategy not only provides internal company benefits but also helps build the company's image in the eyes of consumers who have environmental awareness. Thus, the company's efforts in adopting environmentally friendly production-practices can be considered as a step that supports sustainable economic growth and creates a positive impact on the environment. This holistic approach is in line with current trends and practices in socially and environmentally responsible corporate management.

With the implementation of CSR (Corporate Social Responsibility) at PT Unilever Indonesia, empirical findings create a close relationship with the principles of the Triple Bottom Line theory, which includes the dimensions of profit, people, and planet. A thorough analysis of these findings not only deepens understanding of the company's CSR practices, but also identifies concrete challenges and opportunities to increase positive impacts on society and the environment. As we explore each dimension of the Triple Bottom Line, researchers will also explore other variables, which have a significant impact on a company's image and financial performance.

Economic Dimension: Sustainable Growth and Financial Challenges

The implementation of CSR at PT Unilever Indonesia produces empirical findings that illustrate the close relationship with the principles of the Triple Bottom Line, especially in the economic dimension. The company demonstrates a strong commitment to sustainable growth, which is in line with the concept of "profit" in the Triple Bottom Line. The in-depth analysis highlights PT Unilever Indonesia's proactive approach in monitoring market growth as a result of the sustainable practices implemented. The realization that business growth is not only about instant financial gains, but also about creating the foundation of long-term economic growth, became a central point in the company's CSR strategy.

While the commitment to sustainable growth seems steadfast, companies are faced with financial challenges that affect economic performance. The decline in sales by 8.8% in the second quarter of 2023 and the decline in the company's net profit by 3.9% in the first half of 2023 are the focal points. Controversial issues, such as boycotts of Israeli products affiliated with PT Unilever Indonesia, further complicate the company's economic map.

In the face of this, the company must evaluate the short-term impact on its image and financial performance, while devising an effective recovery strategy. Transparent communication and restructuring efforts may be key to restoring consumer and investor confidence, as well as mitigating the negative impact of controversial issues.

In the face of financial challenges and the impact of controversial issues, PT Unilever Indonesia can see CSR strategies as solutions that enable economic sustainability. In the context of the Triple Bottom Line, a company's focus on sustainable economic growth requires an in-depth evaluation of its existing CSR strategy. Identification of new areas of improvement and innovation in CSR programs can be key steps to amplify the positive impact on the company's economy. This strategy not only includes managing financial risk but also provides opportunities to more deeply understand people's needs and expectations, building a stronger foundation for sustainable long-term economic growth.

Social Dimension: Improving Quality of Life

In the social dimension, the implementation of CSR programs by PT Unilever Indonesia reflects a deeper commitment to improving the quality of life of the surrounding community, in accordance with the principle of "people" from the Triple Bottom Line. Education and health programs, along with employee empowerment initiatives, positively reflect the company's social values. The education provided not only covers formal aspects, but also involves training in additional skills for employees, creating an environment in which individuals can develop professionally. From a community perspective, the program provides concrete benefits, improves access to better healthcare and education, and creates opportunities for a better life.

While Unilever Indonesia's efforts in improving quality of life through CSR look strong, additional notes on controversial issues highlight the challenges in achieving desired social goals. The issue of boycotting Israeli products creates tension in social relations between companies and consumers. In the face of this uncertainty, companies must implement transparent and effective communication strategies to maintain community support. The sustainability of social programs is also an important consideration, as a decrease in local people's income can reduce the effectiveness of CSR initiatives.

In dealing with the impact of controversial issues, PT Unilever Indonesia needs to evaluate and adjust its CSR strategy to remain relevant to dynamic changes in people's perceptions and needs. The decline in local people's incomes raises serious questions about sustainability and the long-term impact on social welfare. Therefore, companies must not only mitigate negative impacts that may arise from controversial issues, but also develop sustainable solutions to maintain a balance between sustainability principles and corporate social responsibility. By adjusting its CSR strategy, PT Unilever Indonesia can remain a positive agent in improving the quality of life of the surrounding community.

Environmental Dimension: Commitment to Ecological Sustainability

PT Unilever Indonesia has implemented proactive measures to manage plastic waste, reflecting the company's commitment to the "planet" principle of the Triple Bottom Line theory. Through plastic waste reduction initiatives, the company seeks to reduce its negative impact on the environment.

Recycling programs and the use of environmentally friendly raw materials are the foundation of this commitment. This creates an environment where companies strive to achieve ecological sustainability, reduce carbon footprint, and minimize contributions to the global problem of plastic waste. Efforts to reduce the carbon footprint of production and support sustainable natural resources are integral to how PT Unilever Indonesia acts as a responsible business citizen.

However, the proactive measures taken by PT Unilever Indonesia in the environmental dimension can be doubted when faced with controversial issues such as the one afflicting the company today. Political and social issues, though sometimes beyond the company's control, can influence people's perceptions of environmental commitments. In this context, companies must ensure that their communication strategies separate political issues from environmental initiatives, clearly explain how such proactive measures support sustainability principles and aim to create a positive impact on the environment.

Political and social issues are often closely related to corporate environmental responsibility. In carrying out proactive measures, companies need to maintain a balance between sustainability principles and consumer and societal demands on controversial issues. Sustainability not only includes production-practices, but also involves public awareness of environmental responsibility. Therefore, a careful communication strategy is needed to ensure that the company's image as a responsible environmental actor is not eroded by political issues that might affect public opinion.

In carrying out environmentally friendly production practices, PT Unilever Indonesia must also focus on creating awareness of the company's environmental commitments. Education programs and public campaigns can be an integral part of a company's efforts to separate controversial issues from tangible achievements in sustainability. By creating a deep understanding among consumers and society, PT Unilever Indonesia can maintain the integrity of their environmental image, despite the challenges of issues that may be controversial.

These findings consistently illustrate that PT Unilever Indonesia has been working to integrate Triple Bottom Line principles in its CSR strategy. However, the real challenges that arise require companies to be more proactive in risk management, transparency, and adaptation to dynamic changes in the external environment. The greatest challenge may lie in the balance between economic growth, maintenance of social values, and environmental protection in the face of controversial issues. Companies need to develop adaptive and responsive strategies to mitigate the impact of these issues.

Measures such as improving communication, actively engaging stakeholders, and integrating CSR policies into the entire supply chain can be strategic steps in the face of uncertainty and controversy. As an opportunity, these findings can provide a basis for the refinement of PT Unilever Indonesia's CSR strategy.

CONCLUSION

In our deep exploration of Corporate Social Responsibility (CSR) implementation at PT Unilever Indonesia, we have entered a complex and often paradoxical world. In relation to the Triple Bottom Line principles, empirical research reveals that the company has reflected a commitment to the dimensions of profit, people, and planet. However, behind the scenes of the flurry of sustainability words, the reality on the ground faces concrete challenges that need to be carefully addressed. In the economic dimension, PT Unilever Indonesia demonstrates an outstanding commitment to sustainable growth, creating the basis for long-term economic growth. However, challenges arise when controversial issues, such as boycotts of Israeli products, spill over into the company's image and lead to a significant drop in sales. Paradoxically, commitment to economic growth can be a burden when faced with unforeseen issues and have a direct impact on a company's financial well-being.

In the social dimension, the implementation of CSR programs is not just a formal responsibility, but reflects a real commitment to improve the quality of life of the surrounding community. However, controversial issues can turn things upside down. Boycotts of Israeli products not only create social tensions but also cast doubt on the effectiveness of CSR programs. Difficulties arise in maintaining a balance between providing social benefits and maintaining the company's reputation amid turbulent public opinion. In the environmental dimension, proactive measures such as plastic waste management and environmentally friendly production-practices reflect serious concern for the planet.

However, political, and social realities often infiltrate environmental responsibility. Controversial issues can cast doubt on a company's commitment to environmental sustainability, creating ethical dilemmas that require careful navigation in corporate communication and actions.

The study's focus on PT Unilever Indonesia limits its generalizability to other companies or industries. The unique characteristics of Unilever's operations, market position, and CSR strategies may not be applicable to different contexts. Furthermore, the research relies predominantly on qualitative data, such as interviews and case studies. While this approach provides in-depth insights, it may lack the statistical rigor and generalizability associated with quantitative studies. To enhance the comprehensiveness of future research, a mixed-methods approach combining qualitative and quantitative data would be beneficial.

Potential biases also pose a limitation to the study. The selection of informants and their perspectives may introduce biases, particularly if the participants directly benefit from CSR programs and provide overly positive feedback. Additionally, the study captures a specific time frame and may not account for changes in CSR practices, stakeholder expectations, or market conditions over time. Longitudinal studies are needed to understand the long-term impacts of

CSR. Moreover, the research focuses predominantly on positive outcomes, potentially overlooking the negative consequences or challenges faced by PT Unilever Indonesia in implementing these initiatives. Including a balanced analysis of both positive and negative aspects would provide a more nuanced understanding of CSR's impacts.

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