

## THE INFLUENCE OF CSR STRATEGY EVALUATION ON SUSTAINABLE COMMUNITY DEVELOPMENT

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### *Abstract*

*This study pursues two objectives. Firstly, it seeks to ascertain how Corporate Social Responsibility (CSR) is defined and secondly, it aims to understand to what extent CSR plays a role in generating positive impacts on sustainable development, as well as to provide deep insights on effective strategies. Employing a quantitative method, this study evaluates CSR strategies and their impacts sustainable community development. The population of this study comprises all employees at PT PLN (Persero) UP3 Palopo involved in the CSR program, with a sample size of 100 respondents. The findings suggest that based on the statistical analysis conducted, there is no strong evidence supporting a positive and significant evaluation on sustainable development within the research framework employed in this study. This indicates that other factors may have a more dominant role in influencing sustainable development, or further research may be needed with a different framework to understand the relationship between these variables*

**Kata kunci:** CSR (Corporate Social Responsibility), Evaluation, Social Inclusion, Sustainable Community Development.

### 1. INTRODUCTION

Corporate Social Responsibility (CSR) embodies a company's commitment not merely towards enhancing financial gains (Saleh & Sihite, 2020), but also towards supporting comprehensive social and economic development within regions, conducted in an institutional and sustainable manner (Probosiwi, 2019). Globally, companies are increasingly recognizing their social responsibility to effect positive change in communities and surrounding environments (Nadirah, 2020). A critical aspect of CSR is its endeavor to foster sustainable community development (Andiana, 2023).

Furthermore, CSR signifies a company or organization's ongoing commitment to act ethically (Parinduri et al., 2019), operate legally, and contribute to economic enhancement aligned with improving the quality of life for employees and their families, while also enhancing the quality of local communities and society at large (Rosdwianti et al., 2016). In this modern era, we witness a rising demand for companies to play a more substantial role in society (Dahen, 2022). Social, economic, and environmental changes have propelled companies to adopt a more socially and environmentally responsible approach (Capah et al., 2023).

CSR activities offer numerous benefits and can alleviate government burdens in aiding communities in environmental preservation (Mahyuni & Dewi, 2020). Besides, a company's social performance should also be reported in a document referred to as a sustainability report (Damayanti et al., 2023). Over recent decades, companies and organizations are increasingly expected to uphold social responsibility (Hitipeuw & Kuntari, 2020), encompassing a

commitment to imparting positive impacts on society and the environment (Widhagdha et al., 2019).

Social inclusion is a concept emphasizing the importance of incorporating all societal layers, irrespective of their social, economic, or cultural backgrounds, in having equal opportunities to participate in socio-economic and political life (Kusumawiranti, 2021). Meanwhile, Sustainable Community Development refers to endeavors aimed at creating balanced social and economic environments (Anam, 2021), that can endure in the long term without depleting natural resources or compromising future generations' interests (Gutama & Widiyahseno, 2020). Sustainable development (Salim, 2021) aims to enhance community welfare, fulfilling human needs and aspirations. Essentially, sustainable development strives for equitable progress among the present and future generations (Dewi & Budiawan, 2023).

Based on the challenges encountered in the implementation of CSR, continuous evaluation of various CSR programs conducted by companies is necessary (Nadialista Kurniawan, 2021). It's not only the companies that need to uphold their commitment to empowering communities, but there's also a need for community understanding regarding the significance of CSR programs for companies (Sri Ardani & Mahyuni, 2020). Thus, both companies and communities can become good partners and establish quality collaborations to enhance community empowerment and improve the welfare of both companies and communities (Rahmawati, 2018).

PT. PLN (Persero) is one of the State-Owned Enterprises (SOEs) engaged in providing electricity for community interests. PT. PLN (Persero) is committed to making electricity a means to elevate living standards, by promoting electricity as a driver of economic activities and conducting environmentally conscious business operations (Priliantini et al., 2019). The Corporate Social Responsibility program of PT. PLN (Persero) needs to be managed accurately and in a structured manner, so that all CSR activities align with the company's objectives (Octaviani et al., 2022). With proper and structured management, the positive impacts of the CSR program can be felt by many parties, including communities, the government, and the company itself (Syarifuddin, 2020).

Evaluating CSR strategies is a way to measure the effectiveness of a company's CSR efforts in achieving sustainable development goals, aiding companies in understanding what succeeds and what requires improvement (Jasrani & Arafat, 2023). This research is of high urgency as it holds the potential to provide better insights into how businesses and organizations can contribute more positively to society and the environment (Santoso & Raharjo, 2022). In an era of escalating social and environmental challenges, this study also supports the urgency to encourage more companies to take on greater social responsibility and play a role in creating positive societal and environmental changes (Kompyurini, 2019).

The lack of empirical evidence constitutes a significant problem concerning how far current CSR practices succeed in promoting sustainable development. Many companies claim to implement CSR, yet the success and actual impact of these efforts are often not well-understood. Various CSR approaches are utilized by companies, and not all of these approaches are equally effective in achieving sustainable development. The problem lies in identifying the most effective approach across various contexts.

One of the primary goals of this study is to measure the extent to which the CSR strategies adopted by companies or organizations have succeeded in achieving sustainable community development. This evaluation helps ascertain whether the CSR efforts undertaken have delivered the anticipated impact on communities and the environment. This research also aims to evaluate the CSR strategies employed by companies in promoting sustainable community development. Through this study, the author strives to understand how companies

integrate CSR principles into their business practices, and the positive impact generated in achieving the objectives of sustainable community development.

One significant research gap in this study is the amalgamation of social inclusion and sustainable development within the context of CSR. Although numerous studies on CSR, social inclusion, and sustainable development have been conducted separately, there is scant research explicitly combining all three. Therefore, this study holds uniqueness in blending these concepts to provide a more holistic understanding of CSR impacts. Research truly focused on evaluating CSR strategies in promoting social inclusion and sustainable development may still be limited. This creates a research gap concerning a deep understanding of how CSR can effectively support the objectives of social inclusion and sustainable development.

## **2. METHODS**

This study employs a quantitative method. The quantitative method is defined as a research method grounded on positivist philosophy, utilized for studying a particular population or sample, data collection using research instruments, and quantitative or statistical data analysis, with the objective to test the predetermined hypotheses (Sugiyono, 2017). The data utilized in this study are primary data sources. Primary data sources refer to data obtained directly from the research respondents, who are the employees of PT PLN (Persero) UP3 Palopo.

Population is a generalization area consisting of objects or subjects that possess certain quantities and characteristics set by the researcher for study, and subsequently concluded (Sugiyono, 2011). Therefore, the population of this study comprises all employees of PT PLN (Persero) UP3 Palopo, totaling 100 employees. Meanwhile, a sample is a portion of the number and characteristics possessed by this population. The sample determination technique employed in this study is nonprobability sampling, a sampling technique that does not provide equal opportunity for every element or member of the population to become a sample (Sugiyono, 2017). The nonprobability sampling technique used is saturation sampling, where all population members are used as samples. Another term for saturation sampling is census, where all population members are included (Sugiyono, 2017).

The data collection technique employed in this study involves the researcher providing questionnaires regarding the evaluation of CSR strategies in promoting social inclusion and sustainable community development. These questionnaires consist of written statements provided to 100 respondents, namely the employees of PT PLN UP3 Palopo who meet the criteria to become respondents in the study. Responses to the provided questionnaires can be selected directly by the respondents, with the statement alternatives adjusted accordingly.

Data analysis entails grouping data based on variable data and types of respondents. The researcher analyzes the data using several methods, namely:

### **1. Instrument Test**

#### **1) Validity Test**

The validity test is used to determine the validity level of an instrument, where if the instrument is deemed valid, it can be used for research. Whether an instrument is valid or not can be calculated or analyzed using SPSS. It is considered valid if  $r\text{-calculated} > r\text{-table}$  (with a significance level of 5% or 0.05), and invalid if  $r\text{-calculated} < r\text{-table}$ .

#### **2) Realibility Test**

The reliability test is used to test whether an instrument is reliable or not. Reliability calculation can be done using SPSS, and an instrument is considered reliable

if the r-calculated value > r-table value with a significance level of 5%. If the r-calculated value < r-table value, the instrument is considered not reliable.

## 2. Multiple Linear Regression Analysis

Multiple linear regression analysis is a regression where the dependent variable (Y) is connected or explained by more than one variable, it can be two, three, or more independent variables (X1, X2, X3...Xn), yet still demonstrating a linear relationship diagram.

Multiple Linear Regression Formula:

$$Y=a+b_1X_1+b_2X_2+e$$

Information:

Y= Sustainable Community Development

X<sub>1</sub>= Evaluation

X<sub>2</sub>= CSR (Corporate Social Responsibility)

a= Konstanta

b<sub>1</sub>b<sub>2</sub>= Regression Coefficient

e= Disruptor Variable Error

## 3. Classical Assumption Test

In multiple linear regression analysis, there are assumptions influenced so that the regression model does not yield biased results (best linear unbiased estimator/BBLUE). The classical assumption tests used in this study are:

### a) Normality Test

The normality test is used to determine whether the research data come from a normal distribution or not. Data are said to be normal if the significance value is greater than 0.05 ( $P > 0.05$ ). Conversely, if the significance value is less than 0.05 ( $P < 0.05$ ), the data are said to be not normal.

### b) Linearity Test

The linearity test is to determine whether the regression assumption line between X and Y forms a linear line or not.

## 4. Hypothesis Test

### a) Coefficient of Determination (R<sup>2</sup>)

The determination test essentially measures how far the model explains the variation of the dependent variable. The coefficient of determination value ranges between 0 and 1.

### b) Simultaneous Significance Test (F-statistic Test)

The F-statistic test essentially indicates whether all the independent variables collectively have a significant effect on the dependent variable.

### c) Individual Parameter Significance Test (t-statistic Test)

The t-significance test is used to see the significance of the effect of the independent variable (X) on the dependent variable (Y)

## 3. RESULT AND DISCUSSION

### Validation Test Results

*In the research process, it is very important to conduct validity and reliability tests on the instruments used before further data analysis can be carried out.*

**TABLE 1** / *Validation Test Result*

No. Variable	Instrument Code	Pearson Correlation Value	Information
1 Evaluation	X1.1	0.836	Valid
	X1.2	0.799	Valid
	X1.3	0.821	Valid
	X1.4	0.773	Valid
	X1.5	0.795	Valid
	X1.6	0.700	Valid
2 CSR (Corporate Social Responsibility)	X2.1	0.767	Valid
	X2.2	0.708	Valid
	X2.3	0.766	Valid
	X2.4	0.694	Valid
	X2.5	0.668	Valid
	X2.6	0.641	Valid
4 Pembangunan Masyarakat Berkelanjutan	Y2.2	0.795	Valid
	Y2.3	0.663	Valid
	Y2.4	0.791	Valid
	Y2.5	0.656	Valid
	Y2.6	0.631	Valid

Source : Data processed by researchers (2024)

Based on the results of the validity test conducted, it can be observed that each statement in the provided questionnaire shows a significant Pearson correlation with values greater than 0.05. This finding confirms that each statement has successfully met the validity and reliability standards within the framework of this research.

#### **Reliability Test Results**

Based on reliability test results (Table 1), it can be seen from the Cronbach's Alpha exceeding 0.05, indicating that the value falls into the high criteria on the reliability criteria table. This implies that this measurement tool can be considered consistent in measuring the concept under investigation. Hence, this result supports the trustworthiness of the questionnaire used in the research, making the data obtained from this questionnaire more reliable for hypothesis testing or further research analysis.

**TABLE 2** | *Reliability Test Result*

No	Variable	Cronbach's Alpha	Information
1	Evaluation	0,872	Reliabel
2	CSR (Corporate Social Responsibility)	0,801	Reliabel
4	Pembangunan Masyarakat Berkelanjutan	0,822	Reliabel

Source : Data processed by researchers (2024)

**Normality Test Results**

Based on normality test results Table 2, the questionnaire data can be said to be normally distributed as the significance of the normality testing is greater than 0.05 or above 0.05, namely  $X1= 0.150$ ,  $X2= 0.135$ . This means that the data used in this research follows a normal distribution.

**One-Sample Kolmogorov-Smirnov Test**

		Evaluasi	CSR
N		100	100
Normal Parameters <sup>a,b</sup>	Mean	19.25	19.71
	Std. Deviation	4.222	3.292
Most Extreme Differences	Absolute	.150	.135
	Positive	.120	.105
	Negative	-.150	-.135
Test Statistic		.150	.135
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>	.000 <sup>c</sup>

**ANOVA Table**

		Sum of Squares	df	Mean Square	F	Sig.
Evaluasi*Pemb masyarakat Berkelnjtn	Deviation from Linearity	190.967	12	15.914	.871	.579
CSR*Pemb masyarakat Berklanjutan	Deviation from Linearity	129.315	12	10.776	.871	.466

**TABLE 3 | Normality Test Result**

Source : Data processed by researchers (2024)

**Linearity Test Result**

Based on Table 3 linearity test results observed from the Anova Table Variable Y= Sustainable Community Development with Variable X1 and X2 also have a significant relationship as the significance value on Deviation from Linearity is greater than 0.05, namely  $X1=0.579 > 0.05$  and  $X2= 0.466 > 0.05$ .

**TABLE 4 | Linearity Test Result**

**Model Summary**

Model	R	Adjusted R Square	Std. Error of the Estimate
1	.177 <sup>a</sup>	.511	.011

Source : Data processed by researchers (2024)

**Multiple Linear Regression**

Based on Table 4 calculations, it can be observed that the constant coefficient value is 18,770 the coefficient of independent variable (X1) is 0.196 and (X2) is 0.274. It is known that the significance for the influence of X1 on Y is  $0.115 > 0.05$  and the t-value  $1.589 < t\text{-table } 1.984$ , hence it can be concluded that H1 is rejected, meaning there is no influence of Evaluation on Sustainable Community Development. Meanwhile, the significance for the influence of X2 on Y is  $0.087 > 0.05$  and the t-value  $2.178 < t\text{-table } 1.984$ , hence it can be concluded that H2 is accepted, meaning there is an influence of CSR on Sustainable Community Development.

**TABLE 5 / Multiple Linear Regression**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	18.770	1,986		9.453	0,000
X <sub>1</sub>	0,196	0,124	0,253	1,589	0,115
X <sub>2</sub>	0,274	0,159	0,276	2.178	0,087

Source : Data processed by researchers (2024)

**The Coefficient of Determinaton (R<sup>2</sup>)**

Based on the Table 5, it is known that the R2 value (Adjusted R Square) is 0.511 equivalent to 51.1%. This means that the influence of Evaluation and CSR on Social Inclusion is 51.1%. The remaining 48.9% is influenced by other factors not studied.

**F- Statistic Test**

It is known that the significance on Table 6 value for the simultaneous effect of X1 and X2 on Y is  $0.214 > 0.05$ , and the F-value  $1.568 > 3.09$ , thus it can be concluded from this testing result that X1 and X2 do not significantly affect Y.

**TABLE 7 / F- Statistic Test**

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	33.180	2	16.590	1.568	.214 <sup>b</sup>
	Residual	1026.610	97	10.584		
	Total	1059.790	99			

Source : Data processed by researchers (2024)

**Discussion**

Based on this study, after multiple linear regression tests using SPSS 26. Evaluation of  $0.115 > 0.05$  and t-count value of  $1,589 < t\text{ table } 1.984$  This indicates that the evaluation variable is not statistically significant in predicting sustainable community development, because a low calculated t value indicates that the difference between the tested sample and the population is not statistically significant. Based on this discussion, H1 is rejected, which means that the Evaluation variable has no effect on Sustainable Community Development.

The results of this study are in line with the results of research (Riaeni, 2016) which states that evaluation variables have no effect on sustainable community development. The

tendency to pursue short-term results in performance evaluations can lead to indifference to the long-term impact of organizational policies and practices. This can be detrimental to sustainable community development efforts that require sustainable and future-oriented strategies. Evaluation that does not involve relevant parties and community views can generally produce solutions that do not meet the needs and expectations of the community, resulting in incompatibility with the principles of sustainable development. Therefore, further studies are needed to understand the complex dynamics between evaluation and sustainable community development and identify potential obstacles that can hinder the achievement of sustainability goals.

Based on this study, after multiple linear regression tests using SPSS 26. It is known that CSR is  $0.087 >$  of  $0.05$  and  $t$  value is calculated at  $2.178 >$  of  $1.984$ . This suggests that CSR variables are statistically significant in predicting sustainable community development, as high  $t$ -count values indicate that the difference between the tested sample and the population is statistically significant. Based on these findings, H2 is accepted. This indicates that CSR variables have a significant influence on sustainable community development within the research framework used.

Corporate Social Responsibility (CSR) has become an important subject in the context of sustainable community development. This research is in line with research (Putri et al., 2019) which shows that the implementation of CSR programs has a significant positive impact on sustainable community development. Through CSR, companies can make a real contribution to social and environmental issues by instilling sustainability values in the company. Participation in CSR can enhance a company's reputation, create public trust and can provide long-term benefits for the company, as consumers increasingly prefer entities committed to social responsibility and sustainability. Therefore, integrating CSR not only as an ethical obligation but also as a smart business strategy can be a key driver in achieving sustainable community development.

#### **4. CONCLUSION**

In an era of business that increasingly focuses on social and environmental responsibility, this research focuses on the role of CSR in creating a real positive impact on society and the surrounding environment. And it can be concluded that in this study Evaluation has no significant effect on Sustainable Community Development. However, there is a significant influence between Corporate Social Responsibility (CSR) and Sustainable Community Development. This conclusion shows that CSR contribution has a positive impact on sustainable community development, while Evaluation does not have a significant influence in the context of this study. These results can be interpreted as an indication that in the context of this study, companies' contributions through CSR are more important in supporting Sustainable Community Development than simply performance evaluation. This can provide an important view for companies to focus on their social responsibility as a key element in efforts to achieve sustainable community development.

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