

ENHANCING BUSINESS SUSTAINABILITY THROUGH CSR: A CASE STUDY OF "BETTER LIVING IN MALAHING" IN THE PERSPECTIVE OF CARROLL'S PYRAMID

Annisa Wahyuni Arsyad^{1*}, Ainun Ni'matu Rohmah², Kheyene Molekandella Boer³, Ahmad Ghalib⁴

^{1,2,3,4} Faculty of Social & Political Science, University of Mulawarman, Samarinda, Indonesia

*Corresponding Author: annisa.arsyad@fisip.unmul.ac.id

Abstract: This study examines PT PKT's CSR initiative, "Better Living in Malahing," in relation to business sustainability and its alignment with the Sustainable Development Goals (SDGs). The research underscores the critical role of economic responsibility and profitability in sustaining both social and environmental goals. Using a qualitative case study approach, the study delves into the implementation of the CSR program based on Carroll's Pyramid of responsibilities, encompassing economic, legal, ethical, and philanthropic dimensions. Data collection methods include in-depth interviews, observations, and document analysis. Findings reveal that the program significantly improved the quality of life for coastal communities in Bontang while simultaneously bolstering the company's reputation. Moreover, a strong correlation between corporate social responsibility and sustainable financial performance is identified. The conclusion emphasizes that integrating CSR into core business strategies is crucial for long-term sustainability. This research contributes by illustrating the necessity of well-structured, enduring CSR initiatives in supporting economic, social, and environmental dimensions of corporate operations.

Keywords: CSR, Business Sustainability, Economic Responsibility, Carroll's Pyramid, Malahing

1. Introduction

Corporate Social Responsibility (CSR) has become a central element of modern business strategies, especially in fostering long-term sustainability. It not only meets a company's ethical responsibilities but also offers strategic advantages, particularly in competitive markets. Lee & Hu (2018) observed that while many companies understand the significance of CSR, their primary focus often remains on profitability. This emphasizes the need for a more comprehensive approach to CSR, one that balances financial gains with positive social impacts, particularly in enhancing a company's reputation and social sustainability.

Carroll's Pyramid of CSR provides a structural framework that explains the various responsibilities of businesses, including economic, legal, ethical, and philanthropic obligations. Economic responsibility, the foundation of the pyramid, stresses the importance of profitability as a basis for fulfilling other duties. However, CSR urges companies to look beyond profits and consider their broader social and environmental impacts. As Meseguer-Sánchez et al., (2021) pointed out, managing resources responsibly while achieving profits is essential for long-term sustainability, suggesting that CSR is not just about economic success but about responsible business practices.

CSR also plays a critical role in advancing the Sustainable Development Goals (SDGs). By integrating CSR into their strategies, companies can enhance their social, economic, and environmental contributions. Abdelhalim & Eldin (2019) demonstrated that CSR can

strengthen both financial performance and ecological outcomes, thereby aligning corporate actions with the SDGs. Similarly, Štreimikienė & Ahmed (2021) highlighted that CSR can serve as an effective tool for brand management, allowing companies to build trust with consumers and stakeholders, which further strengthens their market position.

In developing countries, CSR has become increasingly relevant in supporting business sustainability. Shanyu (2022), in his study on BRICS countries, highlighted the positive correlation between CSR practices and sustainable business performance. For companies in emerging markets, CSR offers a way to navigate financial instability and shifting social expectations, fostering stronger relationships with communities. This demonstrates that CSR is vital for companies aiming to maintain resilience in complex environments while contributing to sustainable development.

A notable example of effective CSR implementation is the "Better Living in Malahing" program by PT Pupuk Kaltim (PT. PKT) in Indonesia. Initially launched as a charity initiative in 2001, this program evolved into a structured empowerment initiative in 2014, aiming for community self-reliance by 2022 (Nursania et al., 2023). The program focuses on empowering the local Malahing community by enhancing the local economy and promoting environmental conservation, such as mangrove planting and marine ecosystem protection. This initiative illustrates how CSR can support both community development and business sustainability.

The "Better Living in Malahing" program has also contributed to PT Pupuk Kaltim's business success by promoting eco-tourism, increasing the attractiveness of the region. The program's recognition in the Ajang Desa Wisata Indonesia (ADWI) 2023, where it earned third place, showcases the strategic benefits of CSR in strengthening corporate reputation while delivering tangible benefits to the community (PT. Pupuk Kaltim, 2022). This example demonstrates how CSR can simultaneously advance business objectives and create significant social and environmental value.

CSR offers additional strategic advantages beyond community development, such as fostering customer loyalty, improving corporate reputation, and increasing employee engagement. Štreimikienė & Ahmed (2021) emphasized that CSR strengthens stakeholder relationships and enhances brand management. Carroll (2015) stresses that businesses that do-good things for society will make profit in the long run. This method boosts a business's credibility and image, lowers risks and costs, gives it a competitive edge, and creates value that benefits everyone involved, including the business itself.

The urgency of this research stems from the need to understand how CSR, through the lens of Carroll's Pyramid, can enhance business sustainability and support local community development. While there is extensive literature on the benefits of CSR, gaps remain in understanding its effective implementation, particularly in developing countries like Indonesia. This study aims to explore how CSR can deliver strategic advantages to companies while meeting increasing societal expectations for corporate social contributions.

As businesses face growing pressures from consumers, regulators, and investors, CSR has become a critical element of effective business strategies. Companies that fail to integrate CSR into their operations risk reputational damage, loss of market share, and difficulty attracting talent. This research underscores the importance of CSR in achieving not only social and environmental goals but also in fostering long-term business resilience. CSR is no longer viewed as a risk management tool but as an investment that creates value for both the company and society.

This study aims to contribute to CSR literature by offering insights into how CSR can be implemented effectively in the context of developing countries. By examining the "Better

Living in Malahing" program, the research will demonstrate that CSR is a fundamental pillar of sustainable business strategies. Through this analysis, companies can gain a better understanding of how CSR strengthens stakeholder relationships, enhances competitiveness, and supports long-term economic sustainability.

2. Literature Review

Corporate Social Responsibility (CSR) has evolved into an essential component of modern business strategies aimed at achieving long-term sustainability. Carroll's Pyramid of CSR provides a framework that underpins the understanding of different levels of corporate responsibility, consisting of economic, legal, ethical, and philanthropic aspects. CSR is no longer just a moral obligation but has become a strategic opportunity to enhance business value, especially in increasingly competitive markets. According to (Lee & Hu, 2018), although many companies recognize the importance of CSR and sustainability, their main priority remains focused on profitability. This creates a challenge in approaching CSR comprehensively, not only considering financial gains but also positive impacts on the company's reputation and social sustainability (Lee & Hu, 2018).

CSR and Sustainable Development

CSR makes a significant contribution to sustainable development by encouraging companies to consider their impact on society and the environment (Meseguer-Sánchez et al., 2021). Research by (KUMAR et al., 2022) shows that CSR plays a vital role in supporting the Sustainable Development Goals (SDGs), which encompass economic, social, and environmental aspects. By integrating CSR into business operations, this strategy can provide broad benefits, such as energy efficiency and better resource management.

Ashrafi et al., (2020) also demonstrate that the concepts of CSR and sustainability evolve in parallel and complement each other. CSR that focuses on sustainability enables companies to achieve a balance between profitability and positive social-environmental impact. To get a competitive edge, businesses can use their unique assets, skills, and knowledge to deal with outside pressures. Businesses can compete successfully and sustainably by using their own resources well and changing to meet the needs of customers outside the company.

Wójcik (2018) shows that a number of moderators and mediators can either increase or decrease the impact of corporate social responsibility (CSR) involvement on business outcomes in the relationship between CSR and corporate performance (CP). These elements impact how much CSR improves the performance of the business and fall into two categories: internal (originating from within the firm) and external (originating from outside the organization).

Well-structured CSR programs, such as those developed by (Abdelhalim & Eldin, 2019) in the context of Egypt, show that effective CSR can support the SDGs while strengthening the company's position in the market. Businesses that include sustainability into their fundamental strategies are better positioned to make long-term social and environmental contributions while reaping economic rewards.

Implementation of CSR in Developing Countries

In developing countries, CSR often has broader implications as it faces various challenges, such as economic instability and constantly shifting social expectations (Shanyu, 2022). CSR

can serve as an essential tool for companies to navigate market complexities in a way that supports social relationships and strengthens ties with the community.

In research conducted in Azerbaijan, (Gahramanova, 2023) highlights that CSR enables companies to address the economic and social challenges they face. Well-implemented CSR helps companies build public trust, enhance legitimacy, and make a tangible contribution to community development.

CSR to Support Sustainability in Business

CSR plays a vital role in supporting sustainability in business by positively impacting a company's profitability and financial performance. Lee & Hu (2018) found that CSR, when integrated into business strategies, can create sustainable competitive advantages. Additionally, research by Cho et al., (2019) emphasizes that proactive CSR can strengthen a company's relationships with customers and other stakeholders, ultimately improving financial performance.

By highlighting the ways in which ethical behaviors may promote financial success, the business case for Corporate Social Responsibility (CSR) will be presented. Corporate social responsibility (CSR) assists businesses in lowering their costs and risks by maintaining regulatory compliance and cultivating constructive relationships with stakeholders. In addition to this, it differentiates firms, builds brand loyalty, and attracts talent and investors, all of which contribute to the creation of commercial advantages. In addition, corporate social responsibility (CSR) improves the legitimacy and reputation of a firm, while simultaneously generating synergistic value for the industry and society. This results in long-term sustainability and social effects (Carroll & Shabana, 2010)

Štreimikienė & Ahmed (2021) add that effective CSR not only increases business value but also supports maintaining sustainable relationships with various stakeholders. This research shows that well-structured CSR can be an effective brand management tool while also improving environmental and social performance that supports company growth.

CSR in Carroll's Pyramid Perspective

Carroll's Pyramid of CSR provides four levels of responsibility that can be used as a framework for developing a comprehensive CSR strategy (Meynhardt & Gomez, 2019) introduce alternative dimensions that enrich the understanding of corporate social responsibility. The economic responsibility layer at the base of the pyramid requires companies to generate profits, which in turn supports the implementation of the other responsibilities.

Research by (KUMAR et al., 2022) highlights the importance of implementing CSR at every level of the pyramid, particularly in meeting rising social and environmental expectations. Through CSR, companies are not only responsible for achieving profitability but also for operating in accordance with legal and ethical standards while contributing to society. Comprehensive CSR implementation can enhance a company's image and strengthen relationships with the community, as exemplified by the "Better Living in Malahing" program by PT. Pupuk Kaltim.

Table 1. Responsibility Level

Responsibility Level	Description	Main Focus
Economic	The company is responsible for generating profit. This level is considered a fundamental responsibility because profitability is the foundation for the company to support other responsibilities.	Profitability and sustainability in business
Legal	The company is obligated to comply with applicable laws and regulations.	Compliance in law
Ethic	The company acts in accordance with moral values accepted by society	Ethical and fair business practices
Philanthropic	The company voluntarily contributes to improving social welfare.	Charitable activities and social support

Source: Caroll & Shabana (2010)

3. Method

Method of Research

This study examined the way PT Pupuk Kaltim performs Corporate Social Responsibility (CSR) through the "Better Living in Malahing" program using a qualitative methodology. This method enables a thorough analysis of the viewpoints of the local Malahing community and the company regarding its impact on the economy, society, and environment. By emphasizing on a single case study, the study seeks to comprehend how corporate social responsibility (CSR) supports community welfare and business sustainability.

Research Design

The research subject of the study is PT Pupuk Kaltim, and it uses a single case study design. In accordance with Carroll's Pyramid, the "Better Living in Malahing" CSR program was chosen because it best illustrates CSR in relation to financial, legal, moral, and charitable obligations. A thorough, contextual examination of the CSR program's implementation and effects on the neighborhood is made possible by this design.

Data Collection Techniques

Data was gathered mostly through field observations, semi-structured interviews and document analysis.

- a. Field Observations: The investigator made firsthand observations at the program location, concentrating on initiatives such community economic empowerment through ecotourism development. This revealed information about how the program functions and how the community views it.
- b. Semi-structured interviews: Three management personnel of PT PKT and three local community members—such as the village head, POKDARWIS head, and social media administrator—who are active in the program were interviewed. The purpose of these in-person interviews was to examine the goals, methods, and effects of the corporate social responsibility program in promoting the sustainability of businesses. Every session lasted between thirty and sixty minutes.

- c. Document Analysis: To comprehend the organization’s strategies, CSR related company documents, such as reports and policies, were examined. Supporting information was also taken from outsides, such as magazine, or newspaper stories.

Data Analysis Techniques

The study follows Miles and Huberman’s (1994) three-step method: data reduction, data display, and conclusion drawing/verification.

- a. Data Reduction: Data from interviews, observations, and documents were simplified and coded to identify themes based on Carroll's CSR framework (economic, legal, ethical, and philanthropic responsibilities).
- b. Data Display: The reduced data was organized into descriptive narratives and thematic matrices to highlight relationships between CSR elements and their impact on the community.
- c. Conclusion Drawing/Verification: Conclusions were drawn from the identified themes and verified through data triangulation by comparing interview, observation, and document data for accuracy.

Validity and Reliability of Data

Steps were taken to ensure the validity and reliability of the data:

- a. **Data Triangulation:** Findings were validated by cross-checking data from multiple sources.
- b. **Member Checking:** Interview results were confirmed with participants to ensure accuracy.
- c. **Audit Trail:** Complete documentation was maintained to ensure the reliability of the study for future audits.

4. Result and Discussion

Better Living in Malahing as PT Pupuk Kaltim's CSR

The CSR program "Better Living in Malahing" by PT Pupuk Kaltim started with the idea of improving the quality of life of vulnerable coastal communities in Malahing Village. Initially, the assistance provided was short-term, but since 2014, the program has transformed into a long-term community empowerment initiative (Nursania et al., 2023) In 2018, PT Pupuk Kaltim officially prepared Malahing to become an independent and sustainable coastal ecotourism village. The main goal of this program is to create a self-sufficient, competitive, and skilled community by improving their social and economic conditions through ecotourism and skill training (Mahazaki et al., 2022).

Tabel 2. Types of Programs for Community Empowerment in Malahing

No	Sector	Type of Programs
1	Education	Educational Facilities School Renovation Pupuk Kaltim Teaching Program
2	Environment	Greenhouse Reforestation Hydroponic Plants
3	Infrastruktur	<i>Construction of Cottage</i>

No	Sector	Type of Programs
		<i>Constraction of Homestay</i> Construction of Apung Resto Mosque Renovation Construction of Communal Restrooms with Biofil Technology
4	Health	Implementation of Clean and Healthy Living (PHBS) in Collaboration with Bontang Selatan Health Center
5	Economic	Seaweed Cultivation Sea Cucumber Cultivation Processing of Seafood into Snacks, Seaweed Crackers, Soap, etc. Traditional Malolong Batik

Source: Nursania et al. (2023)

PT Pupuk Kaltim started by upgrading basic infrastructure, such as housing, schools, and public facilities, and providing clean water through Sand Filter technology to improve the quality of life. Electricity was supplied using biodiesel from used cooking oil for generators. The program also focused on economic empowerment through seaweed and sea cucumber farming and processing marine products into value-added items like snacks, soap, and Malahing batik.



Figure 1: Supporting Facility to develop ecotourism
Source: Data Reaserch, 2024

PT Pupuk Kaltim's "Better Living in Malahing" CSR program aligns with several Sustainable Development Goals (SDGs), particularly in social, economic, and environmental aspects. The program promotes ecotourism development, community empowerment, and environmental conservation, including mangrove planting and marine ecosystem protection. The SDGs are acknowledged as the most complete framework available to businesses for creating CSR plans that are impactful globally in addition to being locally relevant (Shayan et al., 2022).

This effort supports SDGs such as No Poverty (1), Good Health and Well-being (3), Clean Water and Sanitation (6), Affordable and Clean Energy (7), and Decent Work and Economic Growth (8) by increasing community income, creating new jobs, and promoting environmental

preservation. This is in line with Meseguer-Sánchez et al (2021) and Abdelhalim & Eldin (2019), who assert that CSR can enhance financial and ecological performance, consistent with SDG goals such as poverty alleviation, improved quality of life, and environmental protection. According to Ashrafi et al (2018) businesses should anticipate the design of pathways for long-term adaptation to create beneficial impacts on society and ecology and identify probable future trends in their markets.

Carroll's Pyramid Approach to CSR Implementation

a. Economic Responsibilities

Carroll's Pyramid places economic responsibility at the base, where the company's main duty is to make money and support the economy. This is accomplished for PT Pupuk Kaltim's "Better Living in Malahing" program by:

- i) Development of Ecotourism: By teaching locals how to run homestays and floating restaurants, acting as tour guides, and increasing their income, PT Pupuk Kaltim assisted in the establishment of an ecotourism destination in Malahing Village.
- ii) Seaweed and Sea Cucumber Farming: The initiative created organizations to grow seaweed and sea cucumbers, which greatly increased the incomes of these groups and gave coastal villages extra revenue. In addition to fostering social stability, this economic empowerment lowers the likelihood of conflict and improves PT Pupuk Kaltim's standing in the marketplace.



Figure 2: Seaweed cultivation
Source: antaranews.com



Figure 3: Malahing Village
Source : Data Research, 2024

b. Legal Responsibilities

Observance of all laws and regulations is necessary for legal accountability. This is ranked after economic responsibility in Carroll's Pyramid as a crucial pillar for corporate operations. The following are PT Pupuk Kaltim's legal obligations under the "Better Living in Malahing" program:

- i) Environmental Compliance: To safeguard marine habitats, the company makes sure that all operations, including farming and ecotourism, adhere to stringent environmental laws.
- ii) Safety requirements: PKT minimizes legal risks associated with accidents or hazards by adhering to safety requirements for both personnel and tourists.

By adhering to these rules, PT Pupuk Kaltim is protected from legal risks and the program's sustainability is preserved.



Figure 4: Occupational Health and Safety (OHS) training
Source: <https://kalimantan.bisnis.com/>

c. Ethical Responsibilities

Ethical responsibility is doing business in a way that respects local culture, is fair, transparent, and in line with society's moral norms. This is accomplished by PT Pupuk Kaltim in the "Better Living in Malahing" program by:

- i) Respecting Local Culture: The business upholds regional customs and values by including the community in decision-making and program implementation.
- ii) Transparency: PT Pupuk Kaltim makes sure that the program runs transparently and actively involves the community, offering training and ensuring that they directly benefit from social, economic, and environmental elements. Ethical responsibility enhances the company's reputation and CSR initiatives by fostering trust between the community and the organization.

d. Philanthropic Responsibilities

The highest level of Carroll's Pyramid is philanthropic duty, which represents selfless sacrifices to the betterment of society. This is demonstrated by the "Better Living in Malahing" program of PT Pupuk Kaltim by:

- i) Education and Infrastructure Investment: The corporation established a teaching program in which staff members serve as guest teachers and rebuilt public buildings like schools, bridges, and ports.
- ii) PT Pupuk Kaltim made improvements to public health and the environment by building communal sanitary facilities and collaborating with nearby health institutes. Additionally, it encouraged environmental conservation by preserving maritime ecosystems and planting mangroves.

The aforementioned activities demonstrate PT Pupuk Kaltim's dedication to social responsibility by improving the community's well-being without any direct commercial

objectives (According to interviewed to Bpk Nada, Dept Economic Development, on Jun2 2024).



Figure 5: PKT collaborated with Pandu Nusantara to conduct seaweed cultivation training

Source: bontangpost.id

Program Implementation Based on Business Sustainability Contribution

The "Better Living in Malahing" program by PT Pupuk Kaltim encompasses various initiatives that focus on improving the living standards of coastal communities and supporting the company's long-term sustainability. The allocation of Rp16.05 billion for charity, infrastructure, capacity building, and empowerment activities demonstrates the company's commitment to empowering local communities, with a total of 352,932 beneficiaries. This program reflects a holistic approach that integrates multiple aspects of sustainability, including social, economic, and environmental dimensions (PT. Pupuk Kaltim, 2019).

One of the main goals of this program is to give the community more economic power by organizing activities that help create jobs and new ways for coastal residents to make money who used to have trouble getting to basic resources like clean water, energy, and infrastructure. Overall, the "Better Living in Malahing" program helps PT Pupuk Kaltim's business stay in business by supporting social, environmental, and economic security in a number of ways. According to Lee and Hu (2018), CSR can give companies a competitive edge in markets that care more and more about sustainability problems. The CSR program at PT Pupuk Kaltim is additionally recognized as a significant opportunity to enhance the company's social image and relationships with stakeholders and society at large, all of which are important for the long-term growth of the business (Ngai et al., 2018).

a. Enhancing Corporate Reputation as an Intangible Asset

PT Pupuk Kaltim's reputation as a socially and environmentally responsible company has been fortified by this initiative, which has had a beneficial effect on the company's image among stakeholders, including investors and consumers. PT Pupuk Kaltim's dedication to community empowerment and sustainability is evidenced by its recognition through

awards such as the Ajang Desa Wisata Indonesia (ADWI) and Asia Responsible Enterprise Awards (AREA).

Malahing Village in Bontang was selected as one of the best tourist villages in the Anugerah Desa Wisata Indonesia (ADWI) 2023. This award was announced by Minister of Tourism Sandiaga Uno, highlighting this village's cultural uniqueness and sustainable management. Out of more than 4,500 participating villages, Malahing ranked in the top 75 (Kusnadi, 2023).



Figure 6: Tourist Attraction in Malahing
Source: Data Research, 2024

In terms of economic viability, this enhanced reputation becomes a precious intangible asset. A strong reputation is a valuable intangible asset for economic viability as it provides a competitive edge in markets that prioritize sustainability issues, such as environmental, social, and governance (ESG). This attracts sustainable investors, increasing capital access and valuation for PKT. PT Pupuk Kaltim lowers reputational risks from social and environmental carelessness by leading sustainability activities. A good reputation creates confidence with communities and governments, reducing commercial disruptions.

b. Long-Term Operational Cost Reduction

Participating in economic empowerment and environmental conservation decreases operational expenses from social disputes and ecological harm. PKT reduces social conflicts by enhancing the living standards of the Malahing community through programmes like seaweed cultivation and ecotourism, resulting in reduced costs like security expenses, operational disruptions, and production halts. Social stability makes business continuity safer and more efficient.

Through conservation activities like mangrove planting and garbage management, the corporation can avoid government penalties and fines for environmental infractions. PKT also helps sustain natural resources needed for long-term operations by maintaining marine ecosystem equilibrium. Through established relationships with local communities, sustainable enterprises like PT Pupuk Kaltim can avoid or eliminate unforeseen operational costs and maximize efficiency and production.

c. Operational Efficiency Improvement

The "Better Living in Malahing" program boosts economic growth by improving operations. Investment in local infrastructure and community empowerment eliminates costly operational disruptions for PT Pupuk Kaltim.

- i) Community Skill Improvement: Seafood processing, homestay management, and entrepreneurial training empowers independent and productive communities. Through community-managed ecotourism, a more skilled community may boost the local economy and support the company's operations.
- ii) Sustainable Technology Use: Sand Filters for clean water and biodiesel from leftover cooking oil for generators are ecologically beneficial and cost-effective innovations. This solution lowers water and fuel expenses and assures a constant supply of electricity and clean water for the neighborhood, boosting business activities.

d. Long-Term Risk Management

This CSR program also functions as a tool for managing long-term risks, including social, environmental, and economic aspects. The program helps ensure that PT Pupuk Kaltim can maintain sustainable operations by proactively identifying and managing potential risks.

- i) Local Economic Diversification: Through economic empowerment initiatives such as seaweed, sea cucumber farming, and ecotourism development, PKT helps communities diversify their income sources. This reduces reliance on a single economic sector and increases resilience to economic fluctuations, reducing the risk of social disruptions for the company.
- ii) Environmental Resilience: The conservation of marine ecosystems supports the sustainability of natural resources vital to the community's well-being and local economic stability. A healthy, well-maintained environment ensures that natural resources can continue to be utilized by the community and support the ecotourism business in the long term.

5. Conclusions

PT Pupuk Kaltim's "Better Living in Malahing" program serves as an example of how Corporate Social Responsibility (CSR) may be incorporated into core business strategy. This shows how CSR activities can improve community welfare and business sustainability. In line with Carroll's Pyramid, the initiative promotes ecotourism and local economic empowerment while abiding by environmental standards and addressing economic, legal, ethical, and philanthropic duties. A well-structured CSR strategy promotes social and economic resilience, as demonstrated by this CSR method, which improves corporate reputation, lowers operating costs, and mitigates long-term hazards.

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