

THE ROLE OF SPIRITUALITY AWARENESS IN THE PROCESS OF DESIGNING AND IMPLEMENTING CSR PROGRAMS AT PT. Y

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ARTICLE INFO

Keywords:

CSR, Spirituality Awareness, Program Design, Program Implementation

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ABSTRACT

The purpose of this researcher is hoped to provide additional knowledge and insight for business actors or businesses in Indonesia so that they can consider the application of environmentally friendly production concepts. In this study, researchers will use the qualitative research paradigm of constructivism which aims to understand and give meaning and social construction to plastic waste treatment company PT. Y which is the object of this study. Overall, it can be seen that the plastic waste treatment company PT. Y with the scale of a small and medium company size can carry out sustainable CSR activities so that it can take a role in achieving the goals of the SDGs in 2030 without harming the company itself. From this study, it was concluded that the plastic waste treatment company PT. Y has implemented sustainable CSR activities, which have an impact on operational activities to be good and smooth, and from the financial side the company is also healthy or good.

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1. INTRODUCTION

Every year the development of industrial estates in Indonesia is getting faster, this is also supported by a statement from the Director General of Regional Resilience and International Industrial Access (KPAII) of the Ministry of Industry Dody Widodo who stated that as of August 2020, 121 industrial estates have been built spread throughout Indonesia. Where in the last five years, there has been an increase in the area and number of industrial estates, where in terms of the area of industrial estates has experienced a surge of more than seventeen thousand hectares or in percentage by forty-seven point thirty-five percent, while in terms of the number of industrial estates there has been an increase of fifty-one point twenty-five percent (Yolandha, 2020).

The existence and development of industry in the country is like two inseparable coins, of course there are positive things that can be felt by the surrounding community, such as the use of labor, the construction of facilities and infrastructure, but there are also negative impacts of industries that can damage the environment which have an impact on losses felt by humans in the future. The positive and negative impacts of the existence of industry have been explained by Rahmat (2014) in his article on the IEC (Indonesia Environment & Energy Center) page where the positive impacts of the industry include an increasing number of jobs, so that it can help overcome the problems of unemployment and poverty, and can increase state income. However, there are also negative impacts that arise due to industrial activities ranging from water pollution that has an impact on public health or environmental / river pollution and soil damage that has an impact on the soil becoming infertile caused by the disposal of industrial waste such as chemical substances left over from the production process or inorganic waste disposal carried out carelessly by the industrial owner. In addition, other negative impacts are air pollution caused by dust or smoke produced from production activities that have an impact on the health of the surrounding community as well as noise pollution produced from industrial activities where this noise pollution can have a disruptive impact on workers and the surrounding community. In addition, the negative impact of the existence of industry is also supported by a statement from DLH, namely the main problem of environmental damage caused by environmental pollution and pollution, where the main source of pollution is smoke both from vehicles and from the Industrial sector, besides that various pollution is also caused by plastics, heavy metals, and nitrates. Soil pollution, air pollution and water pollution take up to millions of years to decompose and return to normal (DLH Admin, 2019).

Thus, business people must strive to always find solutions so that in carrying out the production process can be carried out in the most efficient and effective way possible in order to maintain the natural environment, this is not solely done to get or maintain customers who care about environmentally friendly

The Role Of Spirituality Awareness In The Process Of Designing And Implementing Csr Programs At PT. Y.

Kevin Arie Wianto

products or production processes so that it is carried out with half-intentions or compulsions, however, it must be done with awareness to preserve the old environment so that it can be felt by the next generation and done with the intention of expressing gratitude to the Creator who has provided Natural Resources that can be used to provide benefits for human life, this is also supported by the statement of Rahmatullah & Kurniati (2011) where in the context of current development, Indicators of a company's success are no longer measured by business profits alone, but are seen from the extent of the company's concern for social and environmental aspects (business sustainability).

Related to development, companies in Indonesia can be helped to grow by participating in implementing Sustainable Development Goals or often known as SDGs. With the implementation of SDGs in business can help reduce the potential for conflicts in the area where the company operates and can establish good relations with the community around the company's operating area and the government. In addition, in 2017 a Presidential Regulation on the implementation of the SDGs was enacted, and at that time the National Development Planning Agency (Bappenas) has collaborated with key stakeholders as an initiative to support the implementation of the SDGs in Indonesia (Wisnuwidodo, 2019). In addition, Putra (2021) through an interview to Serta, received information that the Sustainable Development Goals (SDGs) program in 2030 is a target that the Indonesian government wants to realize, so to achieve these goals, collective actions are needed, with collaboration and joint efforts between the government, the private sector, the community and various related parties in implementing and harmonizing needs and strategies for achieve common goals. In addition, Putra (2021) also conducted an interview with Vivi, and explained that the private sector can play an implementing role in achieving the Sustainable Development Goals (SDGs), namely in carrying out company operational activities or business processes integrated with the SDGs agenda, so as to create an inclusive, sustainable, and environmentally protected economic growth. The achievement of Sustainable Development Goals (SDGs) in Indonesia was also requested by Vice President Ma'ruf Amin so that it could be realized immediately by Bappenas, considering that the time is getting shorter because being late is not an option anymore, because there will be too big a humanitarian crisis that will be at stake and that we will bear (Ninditya, 2021).

There are so many studies that discuss environmental issues and environmental damage and climate change issues and even discuss the implementation of Corporate Social Responsibility (CSR) and so on, this is a consideration for researchers in making decisions in raising the theme of this topic because it has now become a very precarious problem to be resolved immediately, This research topic was raised and became very interesting because it will discuss the phenomenon of a medium-level company that implements Corporate Social Responsibility (CSR) and in particular also pays attention to environmental aspects that are actually non-mandatory for PT Y companies which are the object of this study, where it can be seen that very many other business actors are still reluctant to implement Corporate Social Responsibility (CSR) or pay attention to environmental aspects, or also we often encounter large-scale companies that carry out Corporate Social Responsibility (CSR) activities but are only carried out with the intention of profit alone or a sense of being forced to follow existing regulations without being imbued with a sense of sincerity and the intention to be responsible for the social and surrounding environment (spirituality).

Regarding the implementation of Corporate Social Responsibility (CSR) in companies at the SME (Small and Medium Enterprises) level according to Lepoutre & Heene (2006) actually does not implement CSR activities, because CSR activities can only be applied to corporate-level structures or more specifically at the large corporate level with shareholders, but small and medium-sized companies are still expected to carry out socially responsible actions, where responsible actions by entrepreneurs are carried out such as being honest and fair to business partners, customers, and competitors, in addition to caring about the safety, health, and general welfare of employees and customers, respecting Natural Resources (SDA) and the environment, providing motivation to the workforce by providing development and training opportunities, and acting as "good citizens" in the local community. It is also explained by Kageyama (2017) that SMEs face tighter financial constraints compared to large-scale companies, so small and medium-sized companies (SMEs) often find it difficult to act in CSR initiatives, so according to Lange & Fenwick (2008) CSR commitments for small companies are very challenging because they often face problems of limited resources, vulnerable loan withdrawals, daily operations have a continuous workload, in addition to that (Fenwick, 2010) also added that carrying out social responsibility practices also takes a long time, in addition to small profit margins, to the structure of the production network that has the potential to cause diffusion of new practices such as social responsibility. it becomes difficult. So that CSR research in small companies is given very little attention compared to large-scale companies because it is too expensive to reach (Spence, et al., 2000). Although actually for small and medium-sized companies (SMEs) are not required to carry out CSR activities and are only expected to carry out simple social responsibility practices,

in reality PT Y has carried out CSR activities that should be carried out by large-scale companies, in other words, the research object companies have exceeded the social responsibility activities that should be expected to be carried out on the scale of small and medium-sized companies.

Thus, this research wants to reveal the role of spirituality awareness in the process of designing and implementing CSR programs at PT Y, so that the results of this research are expected to provide motivation and open hearts to all leaders of companies both small and medium scale so that they can start CSR activities that can be started from simple activities from social responsibility and can be developed to practice CSR, in addition to that for companies with a large scale can be a material for reflection and evaluation material for CSR activities that have been carried out so far whether sincere or carried out with a sense of compulsion in order to meet legal demands in the law, as well as carry out CSR practices with certain intentions that bring benefits. For the general public, it is hoped that this research can provide awareness to protect the surrounding environment that has been damaged so that it takes any action that does not affect the environment anymore. For the world of academia, this research is expected to develop science and can complement research and research related to the implementation of Corporate Social Responsibility (CSR) programs, where CSR research topics are currently only widely carried out on large-scale corporate objects and there are still very few researchers who raise CSR topics in small and medium-sized companies (SMEs), especially in Indonesia. So that from the overall contribution that has been written above, the greatest contribution of this research is as a gratitude to the Creator for all the favors of the universe that have been entrusted to us and as a reminder for us to always appreciate the natural environment and all creatures created by God as an expression of gratitude for the abundant natural wealth.

The main benefit of this research is basic research, where this research is expected to enrich studies related to the role of spiritual awareness in the process of designing and implementing CSR programs at PT Y. This research has its own characteristics and uniqueness compared to other research, this is because the object of research is a level business entity medium, but already carried out CSR practices where CSR practices are an obligation for companies with a Limited Liability Company level, where this uniqueness is an advantage of this research.

The purpose of this researcher is hoped to provide additional knowledge and insight for business actors or businesses in Indonesia so that they can consider the application of environmentally friendly production concepts. In addition, the results of this research are also expected to be used as a reference for research and development of the application of the CSR concept to other medium-level companies, so that the importance of the CSR concept can be immediately realized and can be applied by many other companies at the middle level both in Indonesia and in other countries.

2. METHOD

In this study, researchers will use the qualitative research paradigm of constructivism which aims to understand and give meaning and social construction to plastic waste treatment company PT. Y which is the object of this study. The qualitative paradigm of constructivism is a paradigm that assumes that all people strive to understand the world in which a person lives or works (Creswell & Creswell, 2018). The category of research objectives to be carried out is explanatory research, because this approach has a purpose and focuses on facts and explanations and an event. In this approach, researchers play a role in finding information and data to build understanding, justification and explanation logically (Neuman, 2014).

This research will build understanding, justification and logical explanation of the views and values and corporate culture of PT. Y on the activities of companies that implement CSR based on information and data that has been collected by researchers. Researchers try to build understanding and focus on explaining the facts that have been done by the management of PT. Y and explanation and build an understanding of the implications of production activities by paying attention to environmental aspects.

Observations are carried out by researchers through observation and recording of ongoing activities at PT. Y, the values and culture that exist in PT. Y, as well as work programs that are implemented along with the habits and behaviors of all employees in participating in existing work programs. In this study, the researcher acted as a non-participant, where the researcher only observed the object of study without being directly involved in the activities carried out by the observation object. Observations will be made during office hours for 2 months, from November 2021 to December 2021.

3. RESULT AND DISCUSSION

Result

1. Overview of Spirituality Management Awareness PT. Y to the Concept of CSR

PT. Y is a company engaged in the processing of plastic waste led by the President Director or president director named Mr. KY, Mr. KY was given the trust to establish and manage the company. However, there is a reason behind choosing to establish a company in the field of recycling or processing plastic waste which is explained directly by Mr. KY as President Director of PT. Y:

"Oh, previously, one of the biggest PRs in the world is plastic waste, well, this plastic waste is also difficult to decompose in nature, and it is the responsibility of humans, because those who create plastic are also humans, so that is my concern, there".

Therefore, it can be seen that from the beginning, Mr. KY as the President Director of PT. Y is already concerned to find ways how efforts can be made to reduce the problems that exist in the world, especially the impact of environmental damage due to plastic.

2. Overview of Spirituality Management Awareness PT. Y to the Concept of CSR

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3. Overview of CSR Activities at PT. Y and Discussion with Theory

a) Processing plastic waste into products with selling value

One of the biggest CSR activities of PT. Y is producing strapping band ropes made from plastic waste, which through the production process, has indirectly played a role in the activities of processing plastic waste that is difficult to achieve.

b) Instilling Corporate Culture Values

One way to achieve the CSR goals of PT. Y of course, it cannot be done casually without cultural values impregnated by every employee who works, with cultural values that are well impregnated by all employees, then all forms of work carried out by employees will be carried out based on cultural values that have been instilled by the company, therefore if the value of company culture is good, Then the culture of the employees will also be good.

c) Pay attention to the health of all employees

During the Covid-19 Pandemic in 2020, PT. Y has paid attention to the health of all employees by providing health facilities to all employees, from distributing masks and vitamins, to providing serology test facilities or swab tests every certain period, as well as enforcing very strict health procedures.

d) Build relationships with employees

In carrying out his business, Mr. KY often prioritizes good relationships between employees, one of which is by visiting employees who are in trouble.

e) Establishing relationships with the surrounding community

In establishing relationships with the surrounding community, the company PT. Y does not carry out CSR activities that provide direct assistance to people who are experiencing difficulties, but which are carried out by PT. Y this is the nature of creating jobs.

f) Fulfilling all forms of licensing

Before carrying out the company's operational activities until the company's operational activities, PT. Y always strives to fulfill all forms of legality and permits, where all permits and related to labor, are handled by the HRD and GA departments.

Discussion

1. Discussion of CSR Levels in CSR Activities of PT. Y

Based on the results of interviews with PT. Y related, it can be concluded that the results of the analysis of the CSR levels that have been described in each of the activities above, the company PT. Y has

The Role Of Spirituality Awareness In The Process Of Designing And Implementing Csr Programs At PT. Y.
Kevin Arie Wianto

reached the CSR level up to level 6, where PT. Y in carrying out its CSR activities is not only limited to the fulfillment of existing regulations but also the CSR activities of PT. Y has reached the stage of Creating Sustainable Livelihood, where through CSR activities in the form of processing plastic waste into products with selling value and establishing relationships with the surrounding community, it has a very big impact, namely producing strapping bands specifically for crafts which have indirectly helped woven craftsmen to obtain quality handicraft materials and can produce works attractive webbing so that it can help increase the selling value of the woven craft, in addition to that by establishing relationships with the surrounding community has an impact on reducing the number of unemployed by working to find and collect plastic waste and for those who have been working as seekers and collectors of plastic waste currently they are business partners with the limban processing company PT, Y as a supplier of plastic waste which is a raw material for production from the company PT. Y.

2. Discussion of the Four Pillars and SDG's Objectives in PT. Y

Based on the discussion of CSR activities at the plastic waste treatment company PT. Y with the SDGs objectives, then in this section will relate between the SDGs goals that have been achieved by PT. Y with the four pillars of the SDGs.

According to Darma et al. (2020) Sustainable Development Goals (SDGs) there are four pillars, but the plastic waste treatment company PT. Y only meets the three pillars of the SDGs, including:

- a. The pillar of social development is the achievement of the fulfillment of basic human rights of equal and fair quality to improve welfare for all communities (Darma et al., 2020).

The pillars of social development according to the Ministry of National Development Planning/Bappenas and Related Ministries/Institutions, Experts, Academics, Philanthropy and Business Actors, and Community Organizations (2020) consist of several targets and objectives of the SDGs along with CSR activities that have been implemented by PT. Y, here are some of the goals that have been achieved by PT. Y

Table 1. Pillars of social development and SDGs Goals with CSR activities of PT. Y

SDGs Goals	CSR activities implemented by PT. Y
Goal 1 – no poverty	<ul style="list-style-type: none"> ● Intertwining with the surrounding community. ● Running the economy of the surrounding community
Goal 5 – gender equality	<ul style="list-style-type: none"> ● Equal opportunity in work.

- b. The pillar of environmental development is the achievement of sustainable management of environmental resources and natural resources as a buffer for all life (Darma et al., 2020).

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Table 2. Pillars of environmental development and SDGs Goals with CSR activities of PT. Y

SDGs Goals	CSR activities implemented by PT. Y
Goal 12 – responsible production and consumption	<ul style="list-style-type: none"> ● Instilling cultural values ● B3 waste management ● Good production planning . ● Self-development of employees.

- c. The pillar of economic development is the achievement of quality economic growth through the sustainability of business and work opportunities, inclusive industry, innovation, affordable clean energy, supported by partnerships and adequate infrastructure (Darma et al., 2020).

The economic development pillar consists of several targets and objectives of the SDGs according to the Ministry of National Development Planning/Bappenas and Related Ministries/Institutions, Experts, Academics, Philanthropy and Business Actors, and Community Organizations (2020) consisting of several

targets and objectives of the SDGs along with CSR activities that have been implemented by PT. Y, here are some of the goals that have been achieved by PT. Y

Table 3. Pillars of economic dismantling and SDGs Goals with PT. Y

SDGs Goals	CSR activities implemented by PT. Y
Goal 8 – decent work and economic growth	● Creating jobs for local residents.

The fulfillment of the three pillars of the SDGs has shown the involvement of the plastic waste treatment company PT. Y in the sustainable development goals that fit the definition of the Sustainable Development Goals (SDGs) according to the SUSTAINABLE DEVELOPMENT GOALS (2017) which is an agreement of world players including Indonesia to plan a global action, aimed at protecting the environment, reducing inequality, and ending poverty. By 2030 there are hopes for the achievement of 17 goals and 169 targets contained in the SDGs.

3. Discussion on Aligning SDGs with the Value Creation Process at PT. Y

Aligning the value creation process with the Sustainable Development Goals (SDGs) according to Pratama (2021) which has been carried out by the waste treatment company PT. Y as a stakeholder in Sustainable Development Goals (SDGs) through Corporate Social Responsibility (CSR), business, and sustainability activities, including:

- Understand issues related to Sustainability Development that are relevant to the external environment of the organization. Issues related to Sustainability Development have been understood by Mr. KY as the head of the plastic waste treatment company PT. Y before the establishment of this company, where the main issue of concern was the problem of plastic waste that was often encountered by the surrounding environment and the plastic material was difficult to decipher, in addition to other issues related to unemployment.
- Identify sustainable development issues that have an influence on value creation. The issue of sustainable development that has an influence on value creation was identified so that Mr. KY decided to establish a company in the field of waste treatment, especially plastic waste to be processed into products with use value, namely strapping bands, where the establishment of this company also aims to reduce unemployment and run the economy of the surrounding community through opening up jobs to the surrounding community and providing opportunity for local residents to cooperate with PT. Y by supplying or selling plastic waste that has been collected by the surrounding community.
- Develop business model strategies that can contribute to the Sustainable Development Goals (SDGs). Based on the understanding of the issue and the results of the identification of Sustainability Development issues, the waste treatment company PT. Y innovates in producing strapping bands, establishing relationships with the surrounding community, establishing relationships with all employees.
- Develop governance, connectivity, and integrated thinking. After the plastic waste treatment company has been operational, but still develops integrated governance, connectivity, and thinking, where the company PT. Y instills cultural values, carries out production planning well, provides self-development to all employees and carries out CSR activities that are in line with the goals of the SDGs.

Preparing integrated reports. Regarding reporting, currently it is still not carried out by the waste treatment company PT. Y because it is still in the stage of implementing CSR activities based on the Triple Bottom Line (TBL).

4. Discussion of Triple Bottom Line (TBL) in PT. Y

When compared between CSR activities that have been carried out by the waste treatment company PT. Y with the Triple Bottom Line concept proposed by John Elkington in 1997, this company has implemented sustainable CSR activities according to Delbard (2020) which have been built on three main dimensions, namely: economic, social, and environmental, then People, Planet, Profits is a slogan that emerged to realize the triple bottom line approach. This can be seen through the CSR activities of the waste treatment company PT. Y, namely:

Table 4. TBL discussion with PT. Y

Triple Bottom Line (TBL)	CSR activities of PT. Y
<i>People / social</i>	<ul style="list-style-type: none"> ● Pay attention to the health of all employees. ● Build relationships with employees. ● Establish relationships with the surrounding community. ● Creating jobs for local residents. ● Running the economy of the surrounding community.
<i>Planet / environment</i>	<ul style="list-style-type: none"> ● Equal opportunity in work ● Processing plastic waste into products with selling value. ● Comply with all forms of permits. ● B3 waste management
<i>Profit / economy</i>	<ul style="list-style-type: none"> ● Good production planning ● Employee self-development ● Instill Values of Corporate Culture.

Based on the description of the Triple Bottom Line that has been applied by the waste treatment company PT. Y through sustainable CSR activities shows that the establishment of this waste treatment company is not only immediately looking for profit as a measurement parameter, but still pays attention to social and environmental aspects, which is in accordance with the theory from Delbard (2020) which states that the Triple Bottom Line approach This rests on the assumption that the company's performance is not only measured from a financial or economic point of view, but must include elements traditionally referred to as "externalities", namely social and environmental problems, so that the triple bottom line approach is also focused on business ethics (the meeting between the economic dimension and the social dimension) and environmental justice (the meeting between the environmental dimension and the social dimension), in this case PT. Y establishes its relationships with the surrounding community and employees well and pays attention to environmental aspects that if ignored will harm the surrounding community.

5. Discussion of Corporate Relations Program

CSR activities that have been carried out by the waste treatment company PT. Y has gone well, this is because several conditions have been fulfilled according to Solihin (2011) in Sultoni (2020), including:

- a. There is support from top management in sustainability programs for the implementation of CSR (Corporate Social Responsibility). In this case, the president director of the sewage treatment company PT. Y has provided full support in carrying out CSR activities at PT. Y.
- b. The relationship between the parties involved must be clearly patterned. The relationship between the parties involved is mapped through the organizational structure along with the job desk which is clearly explained both in relation to internal relations and relationships with external parties.
- c. The effect of relationships on objects and society given through the program.

In this case, the plastic waste treatment company PT. Y carries out its CSR activities through activities that are packaged through the company's operational activities without any special CSR programs.

6. Discussion on Corporate Social Responsibility (CSR)

Based on the explanation that has been submitted in the previous section, if reviewed from the definition of CSR according to Sultoni (2020) plastic waste processing company PT. Y has contributed to managing the business, making decisions in the company and commitment, accountability by considering environmental and social aspects and fulfilling legal, ethical, and professional requirements must be the basis for corporate decision making, business management, contribution, and commitment, as well as providing real

Impact on stakeholders and on the surrounding community must be provided by the company. On the other hand, CSR activities that have been implemented by PT. Y has exceeded the view of CSR which is not quite right according to Rachman et al. (2011) such as interpreting CSR as limited to charity, philanthropy, and community development, but this company has connected with three key elements of

sustainable development such as: social aspects, environmental aspects, and financial aspects which are often known as the Triple Bottom Line, where the combination of these elements is a key to development that sustainable development (Rachman et.al., 2011).

1. Overview of the Process of Designing and Implementing CSR Programs that Have Been Carried Out by PT. Y

Company PT. Y always strives to do acts of kindness in each of its operational activities or it can be said that it always strives to implement CSR activities, but it turns out that the CSR activities carried out are sincere intentions that are carried out without going through a CSR program specifically like other companies do. This was explained by Mr. KY as the President Director of PT. Y:

"Hmm, I still don't have a CSR program for this company. CSR should be used as a program for companies, right, one of the programs. We still haven't planned to design it like that, and still haven't thought about it (to plan to design a CSR program), but if like we buy plastic waste raw materials, or we invite people to work in our company, it's not a project of a company but still included in CSR, we still do it that way".

The above CSR key has been achieved by the company PT. Y, where is PT. Y is a business entity that solves the problem of plastic waste that is difficult to decompose by producing goods for profit but also the existence of a social contract between business and the community through job creation and reducing the amount of plastic waste in the surrounding community, in addition to PT. Y is an organization that has an impact beyond simple market transactions, where PT. Y provides an opportunity for local residents to sell the collected plastic waste and sell it to PT. Y, in addition to the production products sold by PT. Y has several market segments, one of which is farmer mothers who fill their spare life into craftsmen who are used as materials to make chicken handicrafts and PT. Y always applies human values to society and to all its employees.

2. Implications of Research Findings on the World of Accounting and the Business World

Business activities that have been carried out by the plastic waste treatment company PT. Y by implementing sustainable CSR certainly has a good impact on the continuity of the company's running from the financial side and from the non-financial side. The following will describe the impact or implications felt by PT. Y both from the financial and operational side by implementing sustainable CSR activities:

a. Processing plastic waste into products with selling value

To make Strapping Band rope products, of course, it can be done using pure plastic bean raw materials, but due to the awareness and concern of the company's management PT. Y will the problem of plastic waste that is difficult to decompose, therefore the company PT. Y uses plastic waste raw materials as raw materials to make its products. So that in this condition PT. Y faced with Opportunity Cost, where PT. Y can produce with pure plastic seed raw materials that will increase plastic waste in the future or PT. Y produces by using plastic waste raw materials to reduce waste. Opportunity Cost chosen by PT. Y is producing using plastic waste raw materials because the costs required are more economical, can help the government in solving environmental problems, especially plastic waste, so that it is trusted by consumers and the surrounding community. So that the choice of management of PT. Y not only pays attention to financial aspects, but also qualitative factors that have an influence on the running of the company in the future.

This is in line with the concept of Opportunity Cost according to (Wijoyo, Sunarsi, et al., 2021) is an income or cost savings that is sacrificed as a result of choosing a certain alternative.

b. Instilling Corporate Culture Values

Instilling the values of PT. Y is a product that has a very big impact on the development of the company, which is through the corporate culture of PT. Y, the company strives to instill values in all its employees, such as a good attitude, which greatly affects the effectiveness of production activities that will determine the results of production. This activity is included in the Preventive Cost because the company PT. Y always instills the values of company culture in its employees in various ways. The existence of efforts to instill the value of corporate culture, will indirectly reduce the Assessment Fee.

This is in accordance with the concept of Preventive Cost according to Hansen & Mowen (2005), namely the costs that occur to prevent poor quality in the products and services produced. With the increase in prevention costs, it can be expected that the cost of failed products will decrease. Preventive

costs can be carried out through training activities, namely costs related to the preparation and implementation of training programs.

c. Pay attention to the health of all employees

During the Covid pandemic, the company PT. Y always tries to pay attention to the health of all its employees, starting from providing Covid test facilities, distributing masks for free, giving vitamins to implementing strict health protocols. Sewage treatment company PT. Y may not pay attention to the health of all employees because it will burden the company's expenses, but here lies the Opportunity Cost chosen by the PT. Y where is the company PT. Y considers if it does not pay attention to the health of its employees properly, then the company PT. Y will stop operating because the production process is disrupted due to sick employees so that no one occupies their operational position.

This is in line with the concept of Opportunity Cost according to (Wijoyo, Sunarsi, et al., 2021) is an income or cost savings that is sacrificed as a result of choosing a certain alternative.

d. Fulfilling all forms of licensing

In establishing all forms of business, permits are definitely needed that can support the smooth running of their business. Permits may not be fulfilled by the company due to certain interests, but if in the future it is found that the business is not fully licensed, it will be subject to sanctions, besides that the company's operations will also be hampered. This is also a form of Opportunity Cost for PT. Y, therefore, the company PT. Y considers fulfilling any form of licensing.

This is in line with the concept of Opportunity Cost according to (Wijoyo, Sunarsi, et al., 2021) is an income or cost savings that is sacrificed as a result of choosing a certain alternative.

e. B3 waste management

Company PT. Y could have encountered waste with category B3 which is very rare, it could be that the company directly disposed of it itself without using a 3rd party, but the company PT. Y is very aware that he is facing Opportunity Cost so he is aware of the consequences if he does not use a 3rd party to manage existing B3 waste, it may be sanctioned or will incur greater costs if it harms its employees, so the PT company, Y pays attention to this.

This is in line with the concept of Opportunity Cost according to (Wijoyo, Sunarsi, et al., 2021) is an income or cost savings that is sacrificed as a result of choosing a certain alternative.

f. Good production planning and self-development of employees

Production planning to employee self-development is the most important part in running the company well. This is due to good production planning, production efficiency becomes good, and with competent labor, the quality of production results becomes very good and production efficiency also increases so that production costs are low with good quality of production results, this is also included as Opportunity Cost for the company PT. Y, because if the company PT. Y does not do good production planning and does not pay attention to the development of employee development, so indeed the company does not need to spend very large funds at this time, but at that time the company will suffer losses due to inefficient and effective production processes.

This is in accordance with the concept of Preventive Cost or what is called preventive costs according to Hansen & Mowen (2005), namely costs that occur to prevent poor quality in the products and services produced. With the increase in prevention costs, it can be expected that the cost of failed products will decrease. Preventive Cost can be done by quality planning: that is, costs related to overall quality planning activities, including the preparation of procedures necessary to communicate the overall quality plan of interested parties and training: that is, costs related to the preparation and implementation of training programs.

3. Conceptual Model of Designing and Implementing Sustainable CSR Activities in PT. Y

The following is an explanation related to the conceptual model in the design and implementation of sustainable CSR activities in the plastic waste treatment company PT. Y.

The process of designing and implementing sustainable CSR activities in the waste treatment company PT. Y can run well because of the spirituality awareness of PT management, Y in carrying out its business because it has fulfilled the four dimensions of spirituality and is based on the concept of spirituality and spiritual organization, with the existence of spiritual awareness for management, it is poured into the value of PT. Y, among others, fairness, integrity, discipline, neatness, honesty and good ream

The Role Of Spirituality Awareness In The Process Of Designing And Implementing Csr Programs At PT. Y.

Kevin Arie Wianto

work, besides that it is also poured into the company's Vision and Mission, including opening opportunities to work with local residents, opening jobs for local residents, and innovating in recycling plastic.

In running a business, even with a small to medium classification, without exception, businesses that are incorporated in PT or Limited Liability Company must carry out CSR activities as a form of social responsibility from the company. PT. Y in this case has carried out sustainable CSR activities in accordance with the concept of CSR and the concept of Triple Bottom Line (TBL) to participate in helping the state play a role in achieving the goals of the Sustainable Development Goals (SDGs), but it can all be implemented properly through the relationship of spirituality and CSR, so that CSR activities carried out by the company are carried out seriously without any other intention where in accordance with the cultural values and vision and mission owned by the company PT. Y which is a reflection of the spirituality awareness of the Management of PT. Y.

After the relationship between spirituality and CSR, the management of PT. Y can determine and carry out the process of designing and implementing CSR activities in PT. Y such as providing training for an efficient and effective production process, paying attention to employee health, creating jobs for local residents and running the economy of local residents through purchasing plastic waste from local residents who work as plastic waste collectors, and so on. Of course, the process of designing and implementing CSR activities is carried out while still paying attention to financial aspects so that the company continues to generate profits to carry out its operations and continues to be able to provide good for others and the environment. The financial aspect that can be considered is the classification of costs, where not all costs can reduce profits significantly and should not be forgotten, because by saving or ignoring long-term expenses will make losses greater in the future and even not only reduce profits, but also make the company suffer considerable losses, for example is providing health facilities related to the Covid pandemic, So the company will issue some funds at this time, but in the future operational activities can still run well and smoothly. So that overall, it can be concluded that the plastic waste treatment company PT. Y has implemented sustainable CSR activities, which have an impact on operational activities to be good and smooth, and from the financial side the company is also healthy or good.

4. CONCLUSION

Overall, it can be seen that the plastic waste treatment company PT. Y with the scale of a small and medium company size can carry out sustainable CSR activities so that it can take a role in achieving the goals of the SDGs in 2030 without harming the company itself.

The running of sustainable CSR activities is very good at the plastic waste treatment company PT. Y is certainly not an activity that is forced to be carried out or just meets regulations, this happens because of the important role of the spiritual awareness of the management of the PT company. Y which focuses on providing a positive impact on others (employees, the surrounding community), the environment, and still pays attention to its business aspects, besides that it is also supported by the Corporate Relations Program according to Sul-toni (2020) where there is support from top management in sustainability programs for CSR implementation that has been carried out by Mr. KY as the head of PT. Y, then there is a clear relationship between the parties involved

and the effect of relationships on objects and communities provided through the program. So that sustainable CSR activities at the plastic waste treatment company PT. Y can run well and has the support of all members of the company organization.

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The Role Of Spirituality Awareness In The Process Of Designing And Implementing Csr Programs At PT. Y.
Kevin Arie Wianto

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