

# Interpreting the Triple Bottom Line

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# Interpreting the Triple Bottom Line Practice of PT. Semen Indonesia and the Gresik Community through Painting of Damar Kurung

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## ABSTRACT

This research aims. This study intends to describe and interpret triple bottom line practices from the perspective of local wisdom with the theme of the painting of *Damar Kurung*. The research methods. This study is qualitative research with ethnographic approaches. Ethnography is a building of knowledge consisting of research techniques, ethnographic theories, and a wide variety of cultural descriptions. This research informant is the employee of PT. Semen Indonesia (Persero) TBK, the head of indigenous peoples Gresik, the government officer of Gresik Regency, one of the scholars in Gresik Regency. The result is the concept of the Triple Bottom Line in the community's perspective in Gresik is *SEDEKAH*. Charity in Gresik consists of *SEDEKAH* of Natural, *SEDEKAH* of environment, and *SEDEKAH* of social. All the ideas of the concept of donation turned out in the story line painting of *Damar Kurung*.

Keywords—Corporate Social Responsibility, Damar Kurung, Triple Bottom Line, PT. Semen Indonesia

## 1. INTRODUCTION

CSR can be interpreted as a social and environmental responsibility for the impact caused by the company's activities through transparency and based on ethical values by giving attention to sustainable development, health, and social welfare following the expectations of stakeholders[1].

Concerning the implementation of CSR, the Indonesian government is regulating the social responsibility practices as contained in law No. 40 of 2007 on the limited liability company and requiring the company whose field of business in the area or related to the natural resource field to carry out social and environmental responsibility. With the existence of LAW 40 the year 2007, there will be obligations on the implementation of CSR. Some companies consider the application of CSR is mandatory, but some companies think the implementation of CSR is voluntary.

The implementation of CSR more often based on the Triple Bottom Line (TBL) theory. John Elkington developed this theory in 1997 in his book *Cannibal with Forks: The Triple Bottom Line off 21st Century Business*. This concept formulates the growth and sustainability of companies that not only focus on the profit (profit) but also focuses on the environment (Planet) and community Justice (people). The purpose of harmonizing 3P (Profit, Planet, and People) is to create sustainability Development. The 3P harmonization is an effort in a synergy that will consistently encourage economic, social, and environmental balance[2].

The Interpretation of a **Profit** is a *Fair Trade* and *ethical trade* in Business. **People** Further emphasize the business practice of a company that further emphasizes the existence of human resources and society by opposing exploitation that employs

minors, applying for reasonable wage payments, safe work environments, and tolerable work hours. The **Planet** has the meaning that the company should be able to properly manage the use of energy, especially natural resources that can not be renewed. Reducing the yield of waste production and reprocessing waste to be safe for the environment, reducing CO2 emissions or energy consumption, is a practice that is done by many companies that have implemented this concept[3].

Up to now, the 3P theory is considered a fundamental doctrine of CSR implementation. Some companies in Indonesia in interpreting this theory translated into various concepts adapted to the condition of the company is PT. Semen Indonesia (Persero) Tbk (after this abbreviated to PTSI), which translates 3p in a concept of Community Investment Program (CIP), which lasts 2014-2018, and refers to the latest provisions at the national level related to social welfare, public services, and Social and environmental responsibilities. CIP is created as a guidance document for its implementation and contains a corridor for the implementation of the program and provides space for participation and adaptation. CIP program will include the parent program, namely Semen Indonesia BERSINERGI, with four main pillars, namely: Si Cerdas, Si Prima, Si Lestari, and Si Peduli. Four component (4P) can be assumed as an explanation in the implementation of 3 Pillars (3P) namely planets, profits and people[4].

The application of Pillars in organizing will always prioritize the values inherent to society. Therefore, PT Semen Indonesia (Persero) Tbk operating in Gresik Regency also heeding all these values. The values attached to the Community of Gresik are the values derived by the spirit of Sunan. That is, the value is the value taught by the hereditary by the Kasunanan was Sunan Maulana Malik Ibrahim and Sunan Giri. The value listed in local wisdom that still preserved. One of them is the

local wisdom depicted in a storyline in the painting of Damar Kurung. Damar Kurung is a typical lampion of Gresik, but not just ordinary lanterns. Around the lampion, there is a painting that is actually like children's paintings. But if we look at the picture, it describes a paradigm or change of time experienced by the people of Gresik. That change should be followed by the company to keep it sustainable.

The concept in the painting of Damar Kurung is a painting with a thought on the activities undertaken by the people of Gresik. The views and attitudes principally derived from individuals, but group activities that lived daily cannot separate from the social activities experienced. That is, the picture contained in Damar Kurung can describe social values in the Gresik community where PT Semen Indonesia (Persero) Tbk operates and can use it as a reference in the implementation of CSR practices.

Based on the explanation above, this study intends to interpret and understand the implementation of CSR in PT Semen Indonesia (Persero) Tbk and Gresik community for the research question in this research is **"How the triple Bottom line practice on CSR implementation at PT. Semen Indonesia (Persero) Tbk based on the perspective of the story in the painting of Damar Kurung"**.

**2. LIMITATION**

This research will limit the problems the researcher attempted to elaborate in the introduction section. The following are the limitations of this research:

To describe and interpret practice Triple Bottom Line practices in the implementation of CSR in PT Semen Indonesia (Persero) Tbk.

To apply the local wisdom of the Gresik community as an inspiration in the implementation of CSR in PT. Semen Indonesia (Persero) Tbk and the community Gresik.

To describe and to interpret and apply the artifacts of *Damar Kurung* as a portrait of CSR implementation of PT. Semen Indonesia (Persero) Tbk in particular and the Gresik community in general.

**3. LITERATURE REVIEW**

CSR is a concept that is continually evolving dynamically to the present. Some terms or naming of CSR appear following the development of its era. The Corporate Social Responsibility concept generally includes strategies and community development programs and is not only understood as a corporate responsibility. CSR is part of community empowerment in the social sphere and the policy of a well-planned and oriented social advantage in the long term for the company and society. Based on the concept above, it can be interpreted that the CSR program is not only for the company's outside interests but also for the company's internal affairs. This means that the idea of CSR is always striving to accommodate the internal and external benefits of the company by integrating all stakeholders.

Caroll (1999) said that CSR is a form of corporate concern based on three fundamental principles, namely economic welfare, environmental quality, and social justice [5]. These three principles are often referred to as the Triple Bottom Lines found by John Elkington. These three principles pour an argument that the company not only pursues profits but also has to engage in the fulfillment of community welfare, and the environment is continuously decreased and sustainable[3]. That is, a good company is a company that not only hunt for economic profits (profit) but also must have a concern for environmental sustainability (Planet) and caring for the surrounding community (People)

If you look at the explanation above, CSR offers more development concepts to "doing with the community" compared to "doing for the community." The method in the sentence "To do to society" more emphasis on the company always provides all the needs of the community to put the community into passive, less creative, and helpless. Instead of the "doing with" method will make the community become active and dynamic and able to identify all the needs of the real need, felt the need and expected need [6]

To translate the concept of "doing with community" several companies often turn in three different phases or paradigms of 1) Corporate Charity, encouragement to do social approach with religious reasons, 2) Corporate Philanthropy, That is, the encouragement of humanity that further emphasizes the universal norms and ethics for the welfare of the environment and the fight for social equality, 3) Corporate Citizenship, namely a motivation of citizenship to create a social justice Based on social engagement principles [6]

Table 1. The paradigm of "Doing for Community"

Stages	Charity	Philanthropy	Citizenship
Motivation	Religion, traditions, customs	Ethical norms and Universal Law: Redistribution of wealth	Enlightenment of reconciliation with Social order
Mission	Troubleshooting Moment	Search for and Overcoming the Roots Problem	Contributing to the Community
Management	Short term, resolve instantaneous problems	Planned, organized and programmatic	Internalization in the company's habit
Organization	Committee	Foundation/Perpetual Fund: professionalization	Involvement of funds and other resources
Beneficiaries	Poor people	Community Area	Public and Corporate

Stages	Charity	Philanthropy	Citizenship
Contribution	Social Grant	Development Grants	Grants (social as well as development) and Social involvement.
	Inspiration	Obligation	Common interests

Source: Saidi and Hamid (2015) [6]

Further, CSR is a product of the company's activities, so it is undeniable to have a "face" of its own culture. Some scholars have acknowledged this distinction and highlighted culture as one of the key factors among the CSR mobilizer. Some states also recognize that social culture factors, local circumstances, politics, economics also affect CSR. Some researchers state that CSR is influenced by local wisdom and traditions that live in society, as well as the culture and history of each country [7]

Some countries believe that culture is an essential factor in the implementation of CSR programs. Shiwari & Harizan (2008) stated that the company's policies, strategies, culture, programs, and commitment to social and environmental conditions are a CSR commitment in Malaysia [8]. Abdulrazak & Fauziah (2014) Confirms that CSR in Malaysia has not only influenced the company's strategy and engagement but also by the norms, customs, and values that society has embraced [9]. This indicates that the implementation of CSR in Malaysia does not fully adopt the CSR principles of Western.

Further, Bilowol & Anh Doan (2015) stated that Confucian teachings influenced CSR practices in Vietnam [10]. Confucian Teachings prioritizes peace, learning, and developing together between citizens and corporations. It means culture and local wisdom is the dominant factor in the implementation of CSR in Vietnam. It is because Vietnam is a multi-ethnic country with a sophisticated lifestyle. Rowley & Truong, (2009) Stated that Vietnamese culture was heavily influenced by Indian culture through Theravada and Mahayana in Buddhism; By Chinese ideology and the belief of Confucianism (Confucian) and Taoism (especially in the north); And by the West in the form of understanding capitalism and Christianity (especially in the south) [11].

Kongprasertamon (2007), Local wisdom is the knowledge used as a living guide, including nurturing relationships with all individuals living in the surrounding environment. According to him, there are 3 (three) aspects of local wisdom: First, local wisdom involves knowledge that teaches ethics and moral; Secondly, local wisdom teaches a man to love nature, not to destroy it. Thirdly, local wisdom is the legacy of previous generations [12].

Mungmachon (2012) Local wisdom is a way for residents to maintain the environment [13]. Through local communities, they utilize natural resources for sustainability. A traditional community is a holistic learning unit that comes from how to live a natural way of sustainability with the wisdom inherent in conventional societies. Transmit knowledge in this way should operate at every level of each activity – individuals, families, communities, community networks, and even the entire nation – because problems arise and spread to every level. Changes happen when individuals start with themselves and then gather people to learn about common issues and find solutions.

Alam (2010) state that the Bangladesh State recognizes that the implementation of CSR is always related to the culture of the local community [14]. According to him, in Asian and African countries, CSR is rooted in local culture and according to local wisdom. For that, CSR is a behavior that must conform to social norms, values, and community expectations. Because CSR practices and stakeholder expectations differ in different countries, the company should also consider the fundamental factors of local wisdom while discussing the CSR policy issues that should be applied.

African countries also acknowledge that local wisdom is the dominant factor in the implementation of CSR. Kayuni & Tambulasi (2012) stated that the concept of CSR in the African Malawi was conducted based on the idea of African local wisdom, namely Ubuntu [15]. CSR insights are companies and communities related to each other (interdependence). Maria (2012) States, CSR in Africa and Western countries influenced the culture and traditions of each country [16].

In Indonesia, the concept of CSR and TBL practice is very close to sociological aspects, which is the relationship between the company and the local community. When the company exploits the natural resources and minerals, the local community as a stakeholder (primary stakeholders), even as the "owner" of the utilized resources will participate in the making of a decision about exploitation for its region. The company also needs to involve local community ideas from the planning process to the end of the CSR program.

Several researchers in Indonesia have conducted research related to local wisdom and CSR. Rosilawati & Mulawarman, (2019) stated that the many conflicts that occurred between the company and the local community because the company needs to understand the social culture problem of local Society and ethics before the companies operate [17]. Before the company exploits the natural resources and minerals, the local community as a stakeholder (primary stakeholders), even as the "owner" of the utilized resources, has the right to determine whether the company can operate in its region or not.

Balinese people are one example of people who care about local wisdom. Therefore, Bali has an interest in the continuity of community and environment in Bali when there are companies that will operate in the region. One of the local wisdom still held until now is Tri Hita Kirana. Tri Hita Kirana is local wisdom in Bali that emphasizes that there is a connection between God and human beings and nature that has links to one another. Harmony occurs when three components can synergize. Through the approach of local wisdom Tri Hita Kirana, the company can adapt to local communities through their CSR programs. Tri Hita Kirana is the embodiment of the TBL in the practice of the community.

observation in the study area (primary data), and secondary data (library and audio-visual products, documents, and others).

**4. DATA ANALYSIS AND TECHNIQUES**

In this study, researchers used qualitative research methods to produce descriptive data on spoken and written words. The main focus of qualitative research is behavioral and interpreting the actions of the person being studied [18]. This study uses ethnographic methods. The Ethnographic method is used to explore more complete data with the consequences of the active participation of researchers. Data analysis uses a descriptive approach by conducting documentation and then doing the writing to describe the research object. This study uses data collection systems that

are structured and unstructured interviews. Sources were selected based on research needs (purposive sampling), the

**5. DISCUSSION**

To explore the reality of TBL practice by PT. Semen Indonesia (Persero) Tbk, then the author approaches with several people as representatives of the informant specified in this research. The first step in the study was to conduct interviews with the community around the cement plant that was once called By PT. Semen Gresik. Although it is no longer in operation, the community around still feel the concern of the factory with the community around.

Table 2. Informant Information Table

Name	Result of Interview	Meaning
Sapari	The profit and loss it belongs to God. Alhamdulillah, I never lack money; my luck increases after I often <i>SEDEKAH</i> . <i>SEDEKAH</i> , like planting rice, spreading the seed then someday will harvest. Besides in every advantage, there are rights of others in it	Everyone should be beneficial to others.  In every profit (fortune) there are rights of others to be given  ( <i>SEDEKAH</i> of Social)
Ustads Assegaf	<i>SEDEKAH</i> doesn't have to wait for a lot of money...  We are doing useful and beneficial to others, and their surroundings are the essential meaning of our lives.  Nature needs to be given <i>SEDEKAH</i> because of the human being like humans, natural also needs maintenance, need to be spoiled, need to be loved should not be exploited to continue  While in social life, there is a charity that is usually taken in the profit that we get. This charity can be either ZAKAT or Shodaqoh. Zakat and Shodaqoh, this in the field of social sciences can be called with CSR  ... Ever seen Damarkurung paintings? Consider the picture. Mother will find the existence of the real CSR from Gresik city.	Beneficial for others and the environment does not have to wait wealthy.  The definition of "SEDEKAH" is a gift that is not related only to money and others, but also our attention to the environment and nature. So that " <i>SEDEKAH</i> " can be interpreted in 3 things, namely attention to the environment, natural and social  Gresik's people describe social relations in the community in a storyline in the painting of <i>Damar Kurung</i>
KH. Assyad	The present concept of alms is a "Panggung" culture or " <i>tilikan</i> " from a meaningful Islamic view " <i>silaturahmi</i> " The gathering is not only " <i>medayo</i> ", But people also bring goods that are household needs like sugar as much as 3 kg and given to people who have Hajj and equipped kitchen utensils, such as plates and so on. The goal is to relieve the burden.  The people of Gresik interpreted the concept of <i>SEDEKAH</i> in three ways, namely <i>SEDEKAH</i> of social such as "TILIKAN" or "PANGGUNGAN, but also <i>SEDEKAH</i> of natural usually called <i>SEDEKAH</i> of the village. This is a form of gratitude for the blessing of nature that we feel, for that nature must be guarded. Thus, this <i>SEDEKAH</i> of	The concept of CSR is the concept of charity. The Sedekah of Nature, Sedekah of environment, Sedekah of social



	<p>Environment is related to our activities to preserve our environment. Keep the situation with "IKHLAS" It is also a <i>sedekah</i>...The example of sweeping the dirt on the road was also <i>SEDEKAH</i> so that the people who pass the way felt comfortable and spared the branches and rocks that could harm us or others</p>	
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Source: Primary data, processed (2019)

The informant is to interpret that in a life of sociality is the key to success in life. The informant believes that in every profit, there are rights of others to be given. If we look more deeply, then this statement, following the practice of TBL, which is the company as a stand-alone entity, should provide some of its corporate profits to the community as a concern.

Further, a new informant statement is related to *SEDEKAH*. *SEDEKAH* is a gift that is done by someone voluntarily, Iklas, and selflessly who merely only hope Ridlo Allah SWT by having a human spirit that is to help the difficulties that are experienced by others. Here is the verse describing the virtue of the charity, Surah An-Nisa verse 114[19]

*There is no good in most of their promptings, except for the promptings of the one who Enjoin (man) give SEDEKAH, or do Ma'ruf, or hold peace among men. And whoever does it because he seeks Ridho Allah, then we give him a great reward. (Q.S. An-Nisa: 114)*

The verse above shows that charity is to be sincere, i.e., the mere Ridho of God, as described in the passage above. If we study more deeply from the letter, An-Nisa (114) above shows that Allah SWT recommends that we care with others by setting aside some of our possessions for the surrounding community. This is following the concept of TBL in Indonesia, stating that State enterprises should distribute a maximum of 4% for CSR activities. That is, the funds used to carry out the four pillars in 2018 and 5 Pillar in 2019 as the Pillar "synergize" from PT. Semen Indonesia (Persero) Tbk is part of the company's assets or profits. The company must share it with the communities and surrounding

This teaching of *SEDEKAH* is hereditary instruction was delivered by Rasulullah SAW and broadcast in Gresik through Wali Songo. *SEDEKAH* will bring someone closer with his God, *SEDEKAH* will bring someone closer to the surrounding community, and *SEDEKAH* will bring people closer to the surrounding environment. Therefore, *SEDEKAH*, referred to by the informant, is not only related to our fellow human beings, but this *SEDEKAH* is also associated with the environment around and nature. The way it is to nurture the environment around us and preserve character.

Concerning the above statement shows that caring with others has been taught by the ancestors in Gresik, this even the concern is already a culture of Gresik. Surely what this does is different from other areas. Therefore, the culture of "Panggung" can be said to be local wisdom that is still in the city of Gresik. *SEDEKAH* practices are also implemented in the company's level. PT. Semen Indonesia (Persero) Tbk. *SEDEKAH* practices made by the company are to assist in the

form of compensation or gifts to the surrounding community. They usually have done at the time of the company's birthdays and religious feasts. Activities undertaken by the company can be said to be the charity's excitement. The explanation of the TBL practices outlined by some of the above informants can be seen in the following



Fig 1. Concept of "Sedekah"

The picture above shows that the company has a very close association with nature, the surroundings, and the social environment. All three are interpreted as a form of *SEDEKAH* that the company must do. From Ibn ' Umar R.A. said: "In your treasure there is the right of the poor besides Zakat. That is, in every profit gained by the company or private. There is a part that remains to be shared with other people and the surrounding environment. Although we may have already run religious teachings in the form of zakat

If the concept of charity we associate with the implementation of the programs in the CSR, the expectation is as one of the efforts to reduce social problems that occur in the community by encouraging the productivity of the community and maintaining the distribution of wealth in the community. Besides, the concept of charity in CSR Practice will embrace all aspects that exist around the company to conduct CSR programs in the capacity of a conscious to be non-compulsive. That is, the company implementing CSR programs is no longer Mandatory but more on the nature of Voluntary.

It is undeniable that many companies are looking at CSR programs with the concept of TBL as a program that spends less money and tends to harm the company. Even some companies state that they do CSR programs because they are forced to anticipate the rejection of the community around the company. This is due to the social concept that is still not a strategy of the company, so that when the CSR program must be done and is mandatory, then the company will reject by reason not exist in the company's strategy and tends to cause

a decline in profit. As a result, once the company has decreased benefits, the funds in the CSR program will be deducted first.

If the awareness to implement the CSR program has been culturally, then all activities regarding the practice of TBL in the CSR will be fulfilled without any frill obligations. TBL harmonization in CSR practice will be a necessity because the company and society always synergize. Synergy made by the company with the environment and the community is a form of consciousness that has been culturally well, then all activities concerning the practice of TBL in CSR will be implemented without any frill obligation. TBL harmonization in CSR practice will be a necessity because the company and society always synergize. Synergy made by the company with the environment and community is a form of corporate awareness of around to safeguard the environment, running community norms, community empowerment, and environmental responsibility Social and other.

Related to the informant statement informing that TBL practice existed since antiquity even enshrined in a storyline of resin brackets. After the authors do observations, it turns out that the informant statement is proven. Here's one of the pictures related to 'SEDEKAH of VILLAGE' caring company towards its surroundings is done to safeguard the environment, run community norms, social empowerment, and environmental responsibility.

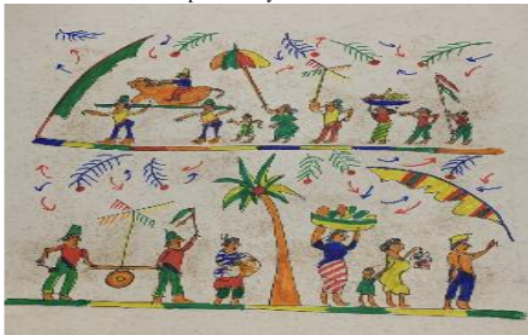


Fig. 2. Painting of Damar Kurung with the theme Sedekah of Natural

Source: Informant

The storyline in the picture above, according to the informant, is the activity carried out in the village in Gresik named *SEDEKAH* of the village. The purpose of this charity (*SEDEKAH*) is a form of gratitude because God has given it in the form of natural results in the shape of a botanical harvest or a prosperous village condition. The illustration shows that the villagers in Gresik are already concerned about caring for nature. *SEDEKAH* activities also create a relationship with the other, so that among the people feel a community, justice, and social equality. This statement is a manifestation of social charity. As for the environment, they always keep the environment clean and comfortable to stay. If we relate to the concept of charity, then it is done by the Gresik people as contained in the picture.

Next, according to one of the informants, the practice of charity and philanthropy conducted by PT. Semen Indonesia (Persero) Tbk, namely, together with the community in the

village that approached with the factory, did *SEDEKAH* the town. The synergy between the companies and surrounding villages shows that the company has already synergized to achieve harmonization. Furthermore, some images also show that the diversity of tribes and religions is one of the most important things to make a harmonization in the area. For that the storyline of "Damar Kurung" painting also shows it:



Fig 3. Gotong Royong

Source: Informant



Fig 4. Religious Activities

Source: Informant

The storyline of Gotong Royong shows that the community in Gresik is a humanist society. That is, they do not feel a difference, whether it is related to religious differences or differences like the nation. This is because Gresik is a coastal city so that many other islands from outside Gresik do trade-in Gresik and some of them eventually settled in this city. This suggests that the practice of mutual assistance is a practice that imparts a real thing. That is, all to be felt together and borne together. The religious element is also done in this city as a form of harmonization with the creator of the universe is Allah SWT.

The practice of Gotong Royong and religious events is one of the programs of CSR PT. Semen Indonesia. The form of the company is to fund the phenomenon of Haul Akbar, which annually always implemented by the people of Gresik. Besides, the company also helps to build "Mosque" and "church" so that the people of Gresik can worship comfortably.

## 6. CONCLUSION AND RECOMMENDATION

The Triple Bottom Line (TBL) practice as the essential component in a CSR concept is found to be varied. Based on several findings, Elkington stated the Triple bottom line consisted of 3 Pillar of social, nature and profit [2]. Later Carroll noted that the CSR pyramid included philanthropy responsibility, ethical responsibility, legal responsibility, and economic responsibility[5].

In this study, shows that the culture of society and local wisdom is an essential instrument in the implementation of CSR practices in the community conducted by PT. Semen Indonesia (Persero) Tbk. It is necessary to do as a consideration material related to the public acceptance of the company. Besides, the concept of the triple bottom line by the Gresik community is translated into a concept of "SEDEKAH," both natural, environmental and social. The manifestation of the idea of "SEDEKAH" depicts the existence of a storyline contained in the painting of *Damar Kurung*. This research is continued research, for that the findings of the study are still in the initial concept. There are several possibilities that the idea proposed by the authors would be more complicated when the study was continued to explore the storyline in the various painting *Damar Kurung*.

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# Interpreting the Triple Bottom Line

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