

# Optimizing Corporate Social Responsibility in the Plantation Sector: A Legal and Socio-Empirical Approach

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## Abstract

Corporate Social Responsibility (CSR) is a vital component of modern corporate governance, particularly in environmentally and socially sensitive sectors such as plantations. In Indonesia, although the legal framework for CSR is established through Company Law and sectoral regulations, its implementation often lacks strategic depth and sustainability. This study investigates the legal and empirical challenges of CSR practices within the non-palm plantation sector, focusing on how companies translate normative CSR obligations into effective, community-centered programs. The research aims to evaluate the effectiveness of CSR as a tool for sustainable development, identify gaps between regulatory expectations and field practices, and propose recommendations for optimization. Using an empirical juridical method, this study combines qualitative interviews with legal analysis of CSR frameworks to assess social and environmental outcomes of CSR programs. Findings reveal that CSR is frequently treated as a compliance obligation, with many initiatives lacking integration into long-term business strategy. Programs are often symbolic, with limited tangible benefits for local communities due to weak regulatory coordination, inadequate stakeholder engagement, and ineffective monitoring. The study concludes that CSR in the plantation sector requires a transformative shift—from superficial compliance to strategic sustainability. Integrating CSR into business core values, supported by clear legal standards, inclusive stakeholder collaboration, and transparent reporting, is essential to enhance its real-world impact. This research offers a model for evaluating CSR effectiveness

and contributes to the broader discourse on legal reform and sustainable corporate governance in Indonesia's agribusiness sector.

**Keywords:** Corporate Social Responsibility; Plantation Sector; Regulatory Framework; Sustainable Development; Social Accountability

## Introduction

Corporate Social Responsibility (CSR) has become a central principle in modern corporate governance across various industrial sectors, including the plantation sector. In Indonesia, the plantation industry plays a strategic role in driving national economic growth and providing employment opportunities. However, in addition to its economic contributions, this sector also brings significant social and environmental impacts to surrounding communities (Nayenggita, Raharjo & Resnawaty, 2019). CSR functions as a critical mechanism to balance business interests with corporate social obligations. The growing public awareness of sustainability and social justice issues has increasingly pressured companies to adopt more progressive CSR practices. The legal foundation for CSR in Indonesia is embedded in the Company Law and various sectoral regulations (Dewi, 2018). Despite the existence of legal mandates, the actual implementation of CSR by companies often remains ineffective. Thus, enhancing the effectiveness and optimization of CSR in the plantation sector becomes crucial in evaluating the sustainability of corporate operations.

Regulatory-wise, the obligation to implement CSR is stipulated in the Indonesian Company Law and complemented by various sectoral policies. Nevertheless, the practical effectiveness of CSR remains challenged. Many companies fulfill CSR merely as a formality, lacking deep integration into their long-term business strategies (Dwiandini & Laksono, 2023). This superficial approach hinders CSR from becoming an integral part of sustainable development, especially in sectors that directly impact the environment and local communities, such as plantations (Arif, 2022). Data from 2022 shows that the Top CSR Awards attracted 850 companies across various sectors, with 200 undergoing the assessment process and 160 fully participating. Additionally, the West Java CSR Forum reported that in 2023, 274 companies disbursed CSR

funds amounting to IDR 251 billion to support various social programs (BAPPEDA, 2023). This data illustrates an upward trend in CSR implementation in Indonesia, although the distribution remains uneven across regions. In contrast, data from Kaur Regency shows that only three companies contributed CSR funds, totaling merely IDR 5.5 million, highlighting the limitations in local-level implementation. Meanwhile, in 2024, the Jakarta Provincial Government, through the Social Service Agency, presented the Padmamitra Award to 10 companies deemed successful in implementing CSR in strategic sectors (Dinsos, 2024).

In this context, Durian Traveler Indonesia Ltd. (Perusahaan Terbatas Durian Traveler Indonesia) presents an intriguing case study. Operating in the durian plantation sector in West Java, the company's proximity to residential communities makes managing social relations with locals particularly crucial. CSR implementation in this company is not only driven by regulatory compliance but also by the need to build a positive corporate image and attain social legitimacy. Through various CSR programs in education, health, environmental sustainability, and economic empowerment, the company aims to build trust and foster social harmony. However, the effectiveness of these initiatives requires critical evaluation to ensure that they genuinely address community needs. In practice, some programs remain symbolic or unsustainable, thus offering limited long-term benefits to local communities. Such evaluation is essential to ensure that CSR goes beyond ceremonial acts and serves as a concrete instrument for improving social welfare (Barthos, et al., 2025).

Therefore, strengthening the effective implementation of CSR from both social and environmental perspectives is key to ensuring the sustainability of corporate operations. An integrated, locally driven, and sustainability-oriented CSR approach will enhance corporate positioning amid modern business demands that increasingly emphasize social and environmental responsibility (Prasetyo, et al., 2024). This phenomenon warrants scholarly investigation as it sheds light on how social responsibility is enacted within a sector that holds high ecological sensitivity. Evaluating the CSR practices of Durian Traveler Indonesia Ltd. is relevant for assessing how CSR functions as a core component of

corporate sustainability strategies rather than mere regulatory compliance (Rahman & Sisdianto, 2024).

Nonetheless, the implementation of CSR in Indonesia's plantation sector continues to face numerous challenges. Many companies approach CSR primarily as a legal obligation rather than a genuine commitment to social accountability (Salsabila & Sisdianto, 2024). Preliminary evaluations of Durian Traveler Indonesia Ltd. reveal gaps between normative regulatory standards and actual field implementation. CSR programs are often symbolic and do not fully accommodate the substantive needs of surrounding communities, calling into question their long-term effectiveness (Cahyadi, et al., 2025).

Furthermore, there exists a significant research gap in evaluating CSR practices in the plantation sector, particularly concerning medium-sized enterprises such as Durian Traveler Indonesia Ltd. Most existing studies concentrate on large-scale companies, especially in the palm oil sector, while non-palm plantation companies, such as those in durian farming, receive far less academic attention. The socio-economic dynamics of communities surrounding durian plantations present unique characteristics that require a more context-specific CSR approach. This study aims to address that gap by not only analyzing program implementation but also critically evaluating its legal and social effectiveness and sustainability. The research seeks to offer concrete recommendations for optimizing CSR in the plantation sector. Previous studies provide important context for this research. For instance, Alieffatul Amri Ma'ulla and Ilmadira Izni Rachmawati (2024) examined the long-term benefits of CSR in the mining sector (Ma'ulla & Rachmawati, 2024). (Kuvaini, Soesatrijo, & Prayoga, 2021) explored sustainable CSR practices in palm oil plantations. (Haq, Basuni, and Sunkar, 2020) focused on CSR implementation in palm oil plantations in Riau Province. (Khoirunnisa & Muhammad, 2022) studied CSR in the context of PT Kereta Api Indonesia. (Rahayu, Asmeri, & Silvera, 2023) analyzed the influence of CSR and Good Corporate Governance in Indonesia's mining sector.

While this research shares similarities with previous studies that focus on CSR in plantations, it distinguishes itself by offering a deeper legal analysis with

a specific focus on CSR effectiveness in non-palm plantation sectors. Prior research has disproportionately focused on large-scale enterprises, leaving medium-sized companies underexplored. By focusing on Durian Traveler Indonesia Ltd., this study contributes new insights to the literature by evaluating how CSR is applied in the durian plantation sector, which significantly affects local communities. The study's significance lies in its development of a practical CSR evaluation model, not only for Durian Traveler Indonesia Ltd., but also for similar companies in the plantation sector. However, a limitation of this study is its case-specific scope, necessitating caution when generalizing findings to broader sectors and indicating the need for further research.

## **Research Method**

This study employs an empirical juridical method to examine the actual implementation of Corporate Social Responsibility (CSR) in the field. Data collection is conducted through direct interviews with key stakeholders, including company representatives, local community members, and relevant authorities (Disemadi, 2022). The primary data obtained will be analyzed using qualitative analysis techniques to gain a comprehensive understanding of CSR implementation, identify the challenges faced by the company, and assess the social and environmental impacts of the CSR programs carried out. In managing the data, this research integrates a regulatory approach to evaluate the alignment between Indonesia's CSR legal framework and corporate practices, with particular reference to Law No. 40 of 2007 on Limited Liability Companies and sector-specific regulations governing plantations. This legal analysis is complemented by a sociological approach that assesses the social impacts of CSR programs on surrounding communities and explores the nature of social relations between the company and local stakeholders. Furthermore, the study adopts a case study approach, focusing on Durian Traveler Indonesia Ltd., to provide an in-depth analysis of CSR implementation within the durian plantation sector (Arliman, 2018). The primary data collected from the relevant sources are subsequently analyzed and presented descriptively, offering a detailed

account of the company's CSR practices and their broader implications (Tan, 2021).

## Results and Discussions

### Regulatory Framework for Corporate Social Responsibility (CSR) Implementation in Indonesia

The implementation of Corporate Social Responsibility (CSR) in Indonesia is grounded in a clear and structured legal framework, encompassing a range of regulatory provisions that govern corporate obligations to society and the environment. At the constitutional level, Article 33(4) of the 1945 Constitution of the Republic of Indonesia affirms the importance of a national economy based on economic democracy, aimed at promoting social welfare (Sumiyati, Hendar & Wiyanti, 2023). CSR, as regulated under Law No. 40 of 2007 on Limited Liability Companies and other relevant statutes, establishes a corporate duty to address social and environmental responsibilities as part of sustainable development. This legal structure reflects Indonesia's effort to strengthen its national economic system by integrating social concern into corporate operations. Additional legal instruments, such as the Plantation Law (Law No. 39 of 2014) and Government Regulation No. 47 of 2012 on Corporate Social and Environmental Responsibility, further reinforce these obligations (Narwan, 2023).

Within these regulations, CSR—or *tanggung jawab sosial dan lingkungan (TJSL)*—is defined as a corporate commitment to actively contribute to sustainable economic development with the goal of improving the quality of life and the environment, benefiting both society and the company itself. Companies operating in sectors involving natural resource extraction are especially expected to engage in environmental preservation and local community empowerment (Rahmania, 2023). Under the Company Law, corporations are required to include CSR implementation costs in their annual work plans, subject to approval by the Board of Commissioners or the General Meeting of Shareholders. These plans typically encompass activities related to social welfare,

education, health, cultural development, and environmental conservation (Sudirman & Disemadi, 2021). CSR, in this context, is not solely focused on maintaining business continuity but also on addressing local societal issues such as poverty and marginalization.

Moreover, CSR implementation is reinforced by sector-specific regulations, such as those issued by the Ministry of Agriculture, which provide CSR guidelines for agribusinesses and plantation companies. These guidelines stipulate that CSR execution is a precondition for business licensing, ensuring that companies in these sectors do not operate solely for profit but also generate positive social and environmental impacts (Safitri, Anoraga & Esfandiari, 2022). The Regulation of the Minister of Social Affairs No. 9 of 2020 further elaborates how CSR should benefit not only employees but also local communities. This regulation expands the scope of CSR to include social empowerment initiatives such as providing basic social services, social protection for workers' families, and inclusive development programs for underprivileged groups (Rosyidiana, et al., 2023). It underscores that CSR in Indonesia is not confined to philanthropy but extends to structural community development and well-being.

Effective CSR in Indonesia also necessitates transparent reporting mechanisms. Corporations are required to submit annual written CSR reports through designated government systems, detailing activities, social impacts, and environmental outcomes (Rahmadany, 2021). These reports promote corporate accountability and enable regulatory monitoring. Sustainability is a core principle in these CSR programs, as emphasized by government directives, which encourage collaboration with communities, social organizations, and third-party partners to enhance program impact (Nopriyanti, 2024). Inter-corporate collaborations in the form of consortia are also recommended to address complex societal and environmental challenges, such as natural disaster response or poverty alleviation. While CSR obligations are legally mandated, companies are also expected to design CSR initiatives that promote community empowerment and capacity building.

According to Ministerial Regulation No. 9/2020, companies are urged to prioritize local employment opportunities, engage communities in economic



activities, and provide industry-relevant training to foster sustainable livelihoods. The tangible benefits of CSR are evident in various initiatives that have enhanced community welfare and preserved ecosystems surrounding corporate operations (Wijaya & Novatiani, 2024). For instance, agribusinesses are obligated to contribute to ecological conservation through reforestation and environmentally friendly resource management practices. In this regard, CSR serves as an effective tool not only for social welfare but also for maintaining ecological balance (Harjono, 2022). Moreover, CSR operates as a risk mitigation strategy, helping companies prevent social conflict, maintain harmonious community relations, and meet stakeholder expectations—including those of the government and customers. Thus, CSR contributes to both societal good and corporate reputation and competitiveness.

In conclusion, the regulatory framework governing CSR in Indonesia is designed to integrate corporate actors into the broader agenda of sustainable social and economic development. Through statutory obligations, companies are held accountable not only for generating economic profit but also for promoting social welfare and environmental preservation (Natari & Sitio, 2023). Well-executed CSR initiatives offer dual benefits—for the corporations themselves and for the communities within their operational areas. Moving forward, the Indonesian government continues to enhance CSR regulations by introducing new and relevant legal provisions. This ensures that corporate CSR efforts transcend legal compliance and result in meaningful contributions to the nation's development (Jamil, Adawiyah & Rumawi, 2021).

Effective CSR implementation demands a long-term commitment and continuous corporate effort. Companies must move beyond treating CSR as a mere legal formality and ensure that each program delivers lasting benefits for both communities and ecosystems (Gaus & Meirinawati, 2021). Therefore, sustainability and effectiveness must remain central to every corporate CSR policy and action. With a clear legal framework and government support, CSR in Indonesia is expected to evolve further, reinforcing inclusive and sustainable economic development. In this way, businesses can operate ethically and



responsibly, playing an active role in achieving broader development goals—including enhanced community welfare and environmental sustainability.

## **Implementation of Corporate Social Responsibility (CSR) at Durian Traveler Indonesia Ltd.**

Durian Traveler Indonesia Ltd., a durian plantation company based in West Java, recognizes the importance of Corporate Social Responsibility (CSR) as an integral part of its operational activities. Although established only in 2020, the company has initiated several CSR programs as a form of commitment to the surrounding community and the environment. As a business that manages natural resources, Durian Traveler Indonesia is expected to contribute to sustainable development both socially and ecologically. The company's CSR initiatives encompass a wide range of activities, including environmental conservation and economic empowerment of the local community. In this way, CSR is being integrated into the company's long-term business strategy (Rahmanu. 2023). However, the implementation of CSR remains challenged by issues of program effectiveness and reporting. Evaluating the company's CSR practices is therefore essential to determine the extent to which it meets societal and governmental expectations. When implemented effectively, CSR can strengthen stakeholder relationships and positively impact business sustainability (Silalahi, 2023).

One of the key CSR programs initiated by Durian Traveler Indonesia involves environmental conservation. This includes tree planting and the distribution of seedlings to communities living near the plantation. The objective is to enhance the sustainability of the surrounding ecosystem and mitigate the effects of climate change, while also improving air quality (Kamil & Dermawan, 2022). Despite these efforts, challenges persist, particularly in managing and maintaining the planted trees to ensure they thrive. Long-term success requires not only the initial planting but also community education on proper care and maintenance. As the company grows, it is critical to develop more structured and measurable conservation efforts that ensure tangible environmental benefits.

The company has also launched economic empowerment programs aimed at improving the livelihoods of local residents. These initiatives include the formation of community-based entrepreneurship groups engaged in small businesses such as selling local durian varieties. Additionally, the company provides managerial and marketing training to these groups. One notable initiative is the establishment of the Durian Traveler Store, which sells durian products and other fruits. Through such programs, the company aims to integrate the local community into the durian plantation value chain. However, limited market access and managerial capacity remain significant constraints. A more thorough evaluation is necessary to assess the long-term sustainability and economic impact of these programs. With stronger support and strategic alignment, these initiatives could contribute more substantially to local economic development.

Despite these efforts, CSR implementation at Durian Traveler Indonesia faces persistent challenges. A major issue is the lack of effective coordination between the company and local government in implementing CSR programs. Some stakeholders have expressed concerns that current CSR initiatives do not adequately address the real needs of the community, particularly in fostering sustainable economic empowerment (Ikbar & Indiraharti, 2024). Moreover, existing national and regional regulations lack clarity and completeness, which poses obstacles to effective CSR execution. As a result, CSR is often treated as a charitable obligation rather than a fundamental component of long-term corporate responsibility. This underscores the need for regulatory review and updates to align corporate policies with governmental expectations. Improved coordination with stakeholders—especially government and local communities—is vital, as is enhanced monitoring to ensure program effectiveness.

On the ground, there remains a gap between expectations and outcomes. Many CSR initiatives fail to address fundamental societal needs such as poverty reduction and economic equity. Programs are often symbolic in nature, focusing on short-term aid rather than sustainable empowerment. Consequently, while communities may receive temporary assistance, they are not equipped to resolve

economic challenges independently. Weaknesses in planning, budgeting, and oversight are major contributors to this ineffectiveness (Hamid, Ngiu, & Mailensun, 2021). To overcome these issues, the company must adopt a more robust approach to sustainable empowerment, including better program design and comprehensive skills training. This will enhance the long-term effectiveness of CSR efforts in improving community welfare.

Another core challenge is the legal uncertainty between national and regional regulations concerning CSR. Incomplete and inconsistent laws contribute to confusion among companies, discouraging full CSR commitment. There are currently no detailed regulations outlining specific CSR activities, which leads to ambiguity in corporate obligations. Addressing this requires harmonized and well-communicated regulatory guidance (Aryakusumo & Jonathan, 2022). Clear and enforceable laws would enable companies to implement their CSR obligations more effectively. Moreover, the government should provide comprehensive guidelines on the expected forms of CSR activities to better align corporate action with community and stakeholder needs (Hamdani, 2021).

While Durian Traveler Indonesia has implemented several CSR initiatives, the lack of transparency and accountability in CSR reporting and oversight remains problematic. In many cases, CSR activities are not properly documented or reported to relevant authorities or the public. This lack of transparency hinders stakeholders from evaluating the effectiveness of such programs. Weak monitoring further contributes to the absence of ongoing improvements in CSR implementation. A thorough evaluation process is therefore critical to ensure that CSR programs achieve their intended social and environmental objectives (Gultom, et al., 2024).

Evaluating CSR performance can be conducted by measuring the success of each program through specific and measurable indicators such as improvements in community welfare, positive environmental outcomes, or poverty reduction. Community involvement in evaluating CSR outcomes is also vital. To that end, the company must develop a multi-stakeholder evaluation system involving government, community members, and other partners (Putri

& Wahyudi, 2024). With comprehensive evaluation mechanisms, the company can continue improving the quality of its CSR initiatives and strengthening its relationship with the surrounding communities (Zetta, Raharjo, & Resnawaty, 2022).

Looking ahead, the future of CSR implementation at Durian Traveler Indonesia will likely become more complex amid evolving social and economic conditions. A key challenge will be ensuring that CSR programs remain relevant to the dynamic needs of local communities. Additionally, changes in legal frameworks and increasing global environmental concerns will require companies to adapt and become more responsive to social and environmental issues (Yuliandhari & Wulandari, 2024). To meet these demands, the company must innovate its CSR approach, integrating technological solutions and building stronger internal capacity in terms of human resources and operational systems (Rozak, 2021).

In conclusion, while Durian Traveler Indonesia has made notable progress in implementing CSR, several challenges remain that must be addressed to ensure long-term effectiveness and sustainability. Improvements in planning, budgeting, and reporting are needed to increase transparency and deliver tangible benefits to local communities. The government also plays a crucial role in formulating supportive CSR regulations and ensuring compliance. Stakeholder engagement is essential in designing and executing CSR programs that are aligned with community needs. By adopting a sustainable approach and engaging in continuous evaluation and improvement, Durian Traveler Indonesia can enhance the impact of its CSR programs and contribute more significantly to both social welfare and environmental sustainability.

## **Optimizing Corporate Social Responsibility (CSR) at Durian Traveler Indonesia Ltd.**

Optimizing the implementation of Corporate Social Responsibility (CSR) at Durian Traveler Indonesia Ltd. is essential to enhance its positive impact on local communities and the environment. As a company operating in

the durian plantation sector, it holds significant social responsibilities due to its direct interaction with natural resources and local livelihoods. While various CSR programs are already in place, there remains a need to refine both strategy and execution to achieve greater impact (Cahya, 2022). This optimization involves improving CSR management and ensuring that initiatives are not temporary but rather sustainable in the long term. Such efforts not only benefit the community but also contribute to the company's reputation and customer loyalty. To this end, CSR programs must be structured, aligned with community needs, and supported by clear internal policies and robust evaluation systems. Through effective optimization, the company can demonstrate a stronger commitment to sustainable development (Wardasyifa, Soesanto & Aulia, 2024).

A fundamental step in optimizing CSR at Durian Traveler Indonesia is the establishment of clear and measurable objectives. Defined goals provide direction and facilitate effective monitoring and evaluation. These goals should be dual-purpose—generating both corporate and societal value. For instance, objectives might include enhancing local economic welfare or reducing the environmental footprint of plantation operations. Specific targets also aid in the efficient allocation of CSR budgets and resources (Fauzi & Manao, 2023). Moreover, CSR goals should be developed inclusively, with input from key stakeholders such as local authorities and community representatives. Well-defined objectives allow the company to focus its efforts and ensure programmatic success.

An essential component of CSR optimization is strengthening economic empowerment programs for local communities. Durian Traveler Indonesia possesses substantial potential to improve livelihoods through agriculture-based entrepreneurship initiatives. Programs such as business training and small enterprise development can reduce community dependency on the company and foster self-reliance. These initiatives should be designed in alignment with local resource potentials to ensure sustainability and long-term benefits (Putri & Wediawati, 2023). Additionally, partnerships with financial institutions or NGOs can enhance access to capital for small businesses. This focus on economic empowerment should also be accompanied by consistent monitoring to track

outcomes and address gaps. Effective empowerment directly contributes to improved quality of life for the community and long-term stability (Purnama & Triputro, 2022).

For CSR optimization to be fully realized, it must be integrated into the company's core business strategy. CSR at Durian Traveler Indonesia should not be treated as a standalone activity but as an integral part of the company's mission and vision. Integration creates synergy between operational goals and social responsibility, for instance, by linking sustainability in durian farming with carbon footprint reduction and operational efficiency (Irawan, 2024). This approach shifts the corporate focus beyond financial gains toward broader environmental and social sustainability. Integrated CSR also confers a competitive advantage, especially as consumers and investors increasingly value socially responsible companies. Investing in research and development to enhance CSR effectiveness will further strengthen this alignment. As such, CSR becomes a fundamental component of the company's long-term strategy (Febriyanti, et al., 2022).

Transparency in evaluation and reporting is key to optimizing CSR outcomes. The company must ensure that each program is clearly reported to both internal and external stakeholders. Reporting should cover not only financial inputs but also outcomes and the social and environmental impacts of initiatives. A comprehensive reporting system enhances accountability and enables continuous tracking of CSR progress (Siwabessy, Nurcholis, & Heryadi, 2023). Periodic evaluations are necessary to assess goal attainment and identify areas for improvement. These evaluations should involve independent parties to ensure objectivity and credibility. A structured evaluation framework allows for the identification of challenges and the implementation of corrective actions. Transparent reporting and regular evaluations also reinforce public trust and corporate legitimacy (Dwiandini & Laksono, 2022).

Leveraging technology can be a strategic move to enhance CSR management. Technology enables real-time monitoring and evaluation of CSR programs, making them more accessible and manageable. For example, digital applications or online platforms can connect communities with the company,

facilitate information sharing, and collect feedback (Fitrianah, et al., 2025). Additionally, technology supports accurate data collection on the social and environmental impacts of corporate activities. It also aids in designing data-driven CSR programs that are more targeted and efficient. By adopting digital tools, Durian Traveler Indonesia can improve operational efficiency and stakeholder engagement. Investment in CSR-supportive technologies should thus be prioritized for optimal results.

Another crucial element in CSR optimization is fostering collaboration with local NGOs, regional governments, and employee participation. NGOs bring valuable insights into community needs and can assist in planning and monitoring CSR programs (Latief, et al., 2024). Collaboration with local authorities ensures that CSR aligns with regional development goals and facilitates administrative processes. Employee involvement fosters a sense of ownership and strengthens the company's CSR culture (Hasbullah, et al., 2023). Employees can also serve as CSR ambassadors, extending the social impact of corporate efforts. Building long-term partnerships with diverse stakeholders enhances credibility and extends the reach of CSR initiatives. Sustainable relationships are vital to embedding CSR within corporate strategy.

Durian Traveler Indonesia's CSR efforts should prioritize environmental sustainability, health, and community empowerment. As a plantation-based enterprise, the company must focus on land, water, and energy conservation. Programs may include waste management, sustainable farming training, and environmental education for the community (Sudirman & Disemadi, 2021). In the health sector, initiatives could involve establishing health facilities, providing nutrition education, and expanding access to medical services. Empowering communities through education and skills training is essential to achieving lasting social impact. Collaborative efforts with educational institutions and healthcare providers will amplify these outcomes. Such integrated approaches enhance community welfare and position the company as a leader in social and environmental responsibility (Kuvaini, Soesatrijo, & Prayoga, 2017).

To further optimize CSR, Durian Traveler Indonesia must enhance information transparency and budget efficiency. CSR activities should be made



publicly accessible via digital platforms and community forums to encourage engagement and accountability. Budget management should prioritize impactful and sustainable programs, ensuring that every investment delivers long-term value. The company must also maintain consistency and commitment in CSR implementation. CSR should not be treated as a one-time project but as a core component of the company's culture. Active involvement from all levels of the organization—from management to frontline staff—is critical. Consistent, sustainable CSR practices will foster public trust and enhance corporate reputation. With this approach, CSR will generate maximum benefit for all stakeholders involved.

## **Conclusion**

Optimizing Corporate Social Responsibility (CSR) at Durian Traveler Indonesia Ltd. is essential to ensure sustainable social, environmental, and economic impact. By establishing clear and measurable CSR objectives, the company can concentrate its efforts on programs that deliver tangible benefits to surrounding communities. Economic empowerment initiatives—such as entrepreneurship training and the development of small businesses—can significantly enhance local welfare, while integrating CSR into the core business strategy fosters synergistic advantages. Transparent evaluations, the use of technology, and collaboration with NGOs and local governments strengthen both the accountability and effectiveness of CSR initiatives. A strong focus on environmental sustainability—through waste management, renewable energy use, and sustainable agriculture—preserves natural ecosystems and enhances corporate image. Employee involvement in CSR activities boosts motivation and job satisfaction, reinforcing internal cohesion. Educational programs on sustainability and health raise community awareness and engagement. Efficient budget management and a long-term commitment to CSR will ensure maximum impact, embedding social responsibility into the company's culture and helping to establish a lasting competitive edge.

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## Competing Interest

The authors declare that there are no competing interests.

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