Analysis of the Themes of Corporate Social Responsibility (CSR) 2013-2020

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Abstract

This study aims to look at the concepts used in student thesis research based on their development from time to time and also in this study to see the implementation of CSR carried out by companies based on student theses in the 2013-2020 period. The data used in this study is the thesis data of postgraduate students in Social Welfare Sciences from 2013 to 2020 with the theme of CSR. The results of the research in the thesis research of social welfare science students at the University of Indonesia in the 2013-2020 range that the most widely used CSR concepts are the concepts in the 2001-2010 timeframe. In the implementation of CSR, the dominance of the application carried out by the company based on the type of application is to use the cause promotion type, organizational governance), issues of human rights (human rights) and also social development (social development) dominate compared to other categories.

I. Introduction

Social issues are issues that are most often discussed, it can be seen from the problems that arise in various levels of society. Thus, matters relating to social issues become very interesting to be used as objects in research, one of which is related to development. Discussions related to development and its implementation are expected to solve various social problems. To solve these social problems requires cooperation from various parties. As it is known that in carrying out development practices, it is not only burdened or carried out by the government but must involve other sectors in order to achieve prosperity, other sectors in question include: the private sector and the community (Midgley, 2005).

Development is a systematic and continuous effort made to realize something that is aspired. Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired. In addition, development is also very dependent on the availability of natural resource wealth. The availability of natural resources is one of the keys to economic growth in an area. (Shah, M. et al. 2020) Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). The success of leadership is partly determined by the ability of leaders to develop their organizational culture. (Arif, 2019).

If you look at the private sector, the development carried out by the private sector has been regulated by the government in the Limited Liability Company (PT) Law Number 40 of 2007 that companies engaged in natural resources are required to carry out social and environmental responsibilities. In the implementation of social and environmental responsibility, the corporation (private sector) has a special division that handles or carries out the mandate of the Limited Liability Company (PT) Law, this division is known as Corporate Social Responsibility (CSR).

The relationship between CSR and development Cahya (2014) states that CSR in general is a contribution from the private sector to sustainable development, in other words that CSR means that companies have a moral duty to be able to develop ethical and sustainable businesses both economically, socially and economically also environment(Light, 2014). Based on the relationship between CSR and development, it can be interpreted that CSR is a practice that involves the company beyond the interests of the company and is supported by legal obligations on the basis of responsibility for all aspects affected by their business practices. (Valenti, Carden, & Boyd, 2014).

If you look at the CSR literature, the existing CSR concept was initially "charity" or philanthropic and then transformed into a strategic or "sustainable" term. This transformation occurs due to many factors, including: economic globalization, the development of civil society organizations, and initiatives by government and non-governmental organizations (Pavlo & Mohamad, 2019). In addition, this transformation is also supported by the development of ideologies related to business, social and the environment as well as changes that occur constantly.

This is in line with the statement of Ningrum et al. (2019), quoting Renata Kucerova's statement, namely if a company has a large business unit, the potential for the company to implement CSR will be even greater. In addition, the implementation can be influenced by foreign ownership structure factors and having branches abroad can also affect CSR activities in the company (Ningrum, et al., 2019, pp. 46-53). In other words, the implementation of CSR carried out by These companies are one of the company's strategies to get a positive image so that companies can be socially licensed to operate, can bring investors for the company and can also reduce business risks.

Drawing back to the scientific context that the origins of the emergence of the concept and application of CSR need to be questioned, considering that CSR has a fairly broad scope of discussion. Lubis (2021) quotes Coombs and Holladay (2012) when looking at CSR from a social investment perspective that CSR is in the position of finance and management, while in terms of the benefits and influence of CSR itself, CSR is in the position of public relations, corporate communication and advertising (Lubis, 2021). This is also in line with ISO 26000 which states that CSR has seven core subjects, including those related to organizational, human rights, labor practices, the environment, fair operating practices, consumer issues, community involvement and development (ISO, 2018).

Based on the explanation above, that there is a classification on CSR issues considering that CSR continues to develop due to the influence of social phenomena that continue to develop into modern society or the influence of technological developments, research and research practices also experience changes from time to time. With these changes, the research themes carried out also varied and underwent changes, this is in line with what was expressed by White (1997) and quoted by Pujianto & Susoyo (2011) that certain research topics tend to disappear and -certain topics tend to reappear(Suyoso & Pujianto, 2011).

Several studies that discuss the mapping and development of CSR have been published in various leading journals in the world. One of them is a journal article written by Gariga and Melé (2004). Gariga and Melé (2004) conducted a study that mapped CSR theories into four groups including: theories that focus on meeting goals in order to obtain long-term profits, theories that focus on using business power responsibly, theories that integrate social demands and theories that focus on contributions to society. Based on this categorization, it can be concluded that the first is instrumental theory in which the company is only seen as an instrument to gain profit and social activities are only a means to achieve that profit. Second, political theory whose theory focuses on corporate power and the use of power in the political arena. Third, integrative theory, where the theory sees

companies trying to meet social demands. Fourth, ethical theory, this theory focuses on the ethical responsibility of companies to society (Garriga & Melé, 2004).

In addition, an article written by Archie B. Carroll (1999) conducted a mapping regarding the development of the CSR concept from the 1950s to the 1980s. Based on this mapping, it was found that the concepts of CSR in the 1950s were a new era of modern CSR, then in the 1960s the concept of CSR continued to develop until the 1970s and in the 1980s the concept of CSR with new definitions began to emerge as well as alternative themes related to corporate responsibilities such as the concept of corporate social performance (CSP), stakeholder theory and business ethics theory. And in the 1990s, alternative CSR theories became more mature, so it was concluded that the CSR concept could continue to develop because CSR can handle many things, from the interests of the community to the business sector. (Carroll, 1999).

Based on the explanation above, the authors are interested in mapping the development of CSR research in the field of social welfare. The mapping aims to see the development of CSR concepts in universities, especially the University of Indonesia seen from student research. In mapping the research, it is necessary to have restrictions so that the research carried out is not too broad in scope, the following is the limitation of the problem in research: that in this study it is limited to thesis research for social welfare science graduate students at the University of Indonesia. 2013-2020 time.

II. Research Method

In this article using content analysis. Content analysis is a technique used to map data that was originally symbolic into a matrix so that the results of the mapping can be used to analyze a context. (Roberts, 2015). In addition, according to Krippendorff (2004) content analysis or content analysis is one of the methods used to analyze data by utilizing several mechanisms to obtain conclusions from a document. (Krippendorff, 2004, p. 87).

In collecting data, the writer uses the documentation study method. Documentation study is one of the data collection techniques related to files, books, journals or anything related to writing (Margono, 2003). In an effort to collect thesis data for Social Welfare Graduate students from 2013 to 2020, the authors searched the database of the University of Indonesia library and also the library of the Faculty of Social and Political Sciences, University of Indonesia, namely Miriam Budiardjo Resource Center (MBRC) using the keyword Science Social Welfare, corporate social responsibility, social responsibility of business, CSR, Corporate Social Responsibility, Faculty of Social and Political Sciences, Welfare and Social Welfare.

Based on the search for data according to categories, namely theses of social welfare science students in the range of 2013 to 2020, the authors found that there were 375 theses. Furthermore, researchers curated 375 student theses from 2013 to 2020 and found 54 theses that discussed corporate social responsibility (CSR). However, in an effort to collect data, the availability of thesis files that can be accessed in 2013-2020 is only 32 theses.

In processing the data, the writer uses a thematic unit according to the needs in this article, namely the concept of CSR and also the CSR program implemented by the company in implementing CSR. To make a categorization, the authors categorize the development of CSR based on Archie B. Carroll's article which divides the development of the CSR concept by period, namely the 1950s to 2000s and also Tae Ho Lee's (2016) article which states that each theory is explicitly referenced in an article. As for the implementation of CSR, the author uses the categories described by Kotler and Lee (2005) and ISO 26000.

III. Result and Discussion

3.1 The use of CSR concept in student thesis

Based on data processing seen from the literature review on each thesis of social welfare science students at the University of Indonesia in the period 2013-2020. In fact, of the 31 theses with the theme of CSR, the authors found that there were 25 theses (78.13%) that used the concept of CSR and 7 theses (21.87%) that did not use the concept of CSR in their thesis research.

Table 1. The Use of CSR Concepts in Thesis of Social Welfare Students, University of Indonesia 2013-2020 (%)

Using Concept	78.13
Not Using Concept	21.87
Amount	100

This finding shows that the dominance of CSR-themed theses uses the CSR concept as the main domain in the literature review. If you look at the definition of the concept that a term or definition is used to describe an event, group or individual situation that becomes an object under study, this is because the concept has the function of describing a complex reality.(Rahardjo, nd). So it can be said based on the research of the theses above that in studying CSR issues, one does not have to be fixated on the CSR concept alone, considering that the concept serves to describe a reality. In addition, the study of CSR is a fairly broad study (Coombs and Holladay, 2012), Santosa (2012) confirms the statement of Coombs and Holladay (2012) that the understanding of CSR has a fairly broad dimension involving environmental, social, stakeholder, economic and volunteer issues.(Santosa, 2012).

As it is known that CSR is a responsibility that must be carried out by the company, not only from the economic and legal aspects, but also the responsibility to the community to participate in obligations as an institution.(McGuire, 1963, p. 144). Corporate social responsibility (CSR) actually has a long and varied history, this is because the concept of CSR continues to develop both conceptually and in principle in an organization. Seeing the development of CSR that for more than 30 years the concept of CSR has become the ideological basis for various companies in the world in carrying out business continuity, this has also been recognized by experts both from researchers and practitioners.(Valenti, Carden, & Boyd, 2014).

Talking about academics and practitioners and linked to this article, the CSR concepts used in the thesis of social welfare science students at the University of Indonesia in the 2013-2020 range, the concepts used also come from academics and practitioners/organizations. Based on data processing, it was found that 78.02% of CSR concepts came from academics, this number was 56.04% higher than the number of CSR concepts initiated by practitioners/organizations as much as 21.98%.

Table 2. Use of CSR Concepts by Originator (%)

Academics	78.02
Practitioner/Organization	21.98
Amount	100

So that it can be said that there is a fairly wide gap between academics and practitioners in a study of science, which is basically that academics and practitioners must collaborate because practitioners need concepts or theories to form the knowledge possessed by practitioners, while the concepts or theories studied by practitioners academics need to be tested and developed based on the experience possessed by practitioners(Singgih, 2017). Associated with this article is that to achieve success in achieving prosperity, in the implementation of CSR, collaboration between academics and practitioners is needed. Not only that, government involvement is needed to strengthen the mission of social change in society, this is also in line with Midgley's (2005) statement above.

Judging from its history that CSR has been popular since 1953, in that year Bowen gave his views regarding CSR that he departed from a belief that the decisions of companies and their conscious actions affect the condition of the community at many points of life, so that it makes Bowen question (1953) what kind of responsibility does the entrepreneur give to society for the impact of the decisions that have been made?(Carroll, 1999), with Bowen's (1953) belief that the concept of CSR continues to develop from year to year.

If you look at the development of the CSR concept from year to year, it is seen from the thesis research of Social Welfare Science students at the University of Indonesia in the range of 2013 to 2020, it is found that the most widely used concepts are the concepts that were coined in 2001 to 2010 (Figure 1). Given that the implementation of CSR in Indonesia began in the early 2000s, although activities that are essentially similar in essence to CSR have been running since the 1970s, such as providing donations to corporate strategies in operating their companies.(Marthin, Salinding, & Akim, 2017).
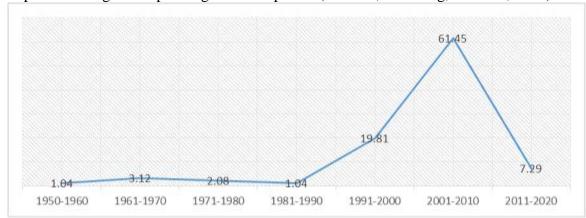

Figure 1. Use of CSR Concept by Year (%)

Referring to the concept in that period that the dominance of these concepts emphasizes the company's commitment to improving the welfare of the community (employees, local communities or the wider community) and every business decision made by the company must think about all aspects related to it (profit, people, planets). It can be said that the concepts presented in that period were based on a CSR concept in development presented by Elkington (1997) that companies must take part in poverty alleviation efforts, especially in the areas where the company operates, he explained in his book entitled Cannibals with Forks, the Triple Bottom Line of Twentieth Century Business that companies in addition to pursuing profit (profit), (Elkington, 1997).

In addition, the CSR concept presented by Elkington (1997) became one of the dominant concepts used by students in the literature review. This can be seen from the 25

theses using the CSR concept that there are 12 theses using the CSR concept described by Elkington (1997). Not only the CSR concept described by Elkington (1997), but there are several other concepts that become dominant, namely the CSR concept presented by Elkington (1997).*The World Business Council for Sustainable Development* (WBCSD) and the World Bank.

3.2 Implementation of CSR Based on Student Thesis

The implementation of CSR carried out by companies based on the results of content analysis shows that the implementation of CSR has transformed from classic to contemporary, this can be seen from the traditional and contemporary CSR concepts described by Crane, et al (2008). In their presentation, Crane, et al (2008) stated that the traditional CSR approach is that companies are focused on profit or profit alone without considering social expectations outside of shareholders, when they have made a profit, companies tend to carry out CSR practices by donating with the aim of building a brand and enlarging the company's image. . Meanwhile, the contemporary CSR approach actually changes the perspective that the responsibility of the company is an opportunity that can generate many benefits while living side by side with the community. In addition, in contemporary CSR that companies realize when working with stakeholders is a normal and healthy business operation.

Referring to the implementation of CSR carried out by the company based on the theses of students of social welfare science, University of Indonesia in the range of 2013 to 2020 and associated with the concept of implementing CSR described by Kotler and Lee (2005), it was found that the cause promotion type was the dominant type of CSR implementation compared to other types of CSR implementation. to the other five categories. This can be seen from the following table:

Table 3. Proportion of CSR Application Categories

Types of CSR Implementation	Proportion
Cause Promotion	87%
Cause Related Marketing	57%
Corporate Social Marketing	41%
Corporate Philanthropy	38%
Community Volunteering	9%
Socially Responsible Business Practice	70%

Based on the table above, it can be said that these companies implement CSR as sponsors or those that provide funds and provide resources for the needs of the smooth running of CSR practices. In addition to being the main sponsors in the implementation of CSR, these companies also make business investments in which the investment is intended to support social actions that can increase the capacity of a community or the general public. Then some companies also focus on the implementation of social campaigns and social assistance, it aims to change people's behavior for the better from various aspects such as environment, health and so on. And the last is the implementation of CSR which is considered the least of its implementation is corporate volunteering,

When linked back to the contemporary CSR concept described by Crane et al (2008) that the implementation of CSR carried out in the 2013-2020 range based on the thesis of a social welfare science student at the University of Indonesia that has been in line, this can

be seen from the change in the company's perspective in an effort to gain corporate profits. Realizing that the responsibility of the company is an opportunity that can generate a lot of profit while living side by side with a society that is dominated by CSR using cause promotion and*socially responsible business practice*.

Judging from the core subject of CSR based on ISO 26000 that the implementation of CSR carried out by companies based on the thesis of Social Welfare Science students at the University of Indonesia in the 2013-2020 range that these companies focused on organizational governance (*organizational governance)*, issues of human rights (human rights) and also social development (social development). This can be seen from the data below:

Table 4. Proportion of Categories of Application of CSR Practices (7 Core Subjects of ISO 26000)

CSR Implementation	Proportion
Organizational governance	96%
Human rights	90%
Labor practices	9%
The environment	6%
Fair operating practices	37%
Consumer issues	-
Social development	96%

Based on the table above, the implementation of CSR in the category of seven core CSR subjects based on ISO 26000 states that the issue of human rights and social development is an inseparable unit. This is because if the company implements CSR that focuses on social development, the category of human rights is directly contained in the application. Furthermore, in the category of organizational governance (*organizational governance)*when the company has decided to run a CSR program it can be said that it has entered the categoryorganizational governance (*organizational governance)*. Furthermore, based on 32 student theses in the category of labor practices and the environment there are only 9% and 6% based on data processing. As well as related to fair operational practices, 37% were found considering that when implementing CSR, it is one of the efforts made by the company to create healthy institutions that carry out sustainable business practices and pay attention to stakeholders. For consumer issues, no data related to this category was found.

IV. Conclusion

This article concludes that in the thesis research of social welfare science students at the University of Indonesia in the 2013-2020 range that the most widely used CSR concepts are the concepts in the 2001-2010 timeframe. This is also in line with the development of CSR in Indonesia that CSR practices are increasingly being applied. in the early 2000s it is not surprising that the concepts used as a literature review in student thesis research during that time span. On the other hand, based on the findings above, the CSR

concepts that have developed in universities can be seen from the thesis of social welfare science students at the University of Indonesia in the 2013-2020 period, which is a decade behind considering the concept of CSR over the last 10 years has continued to develop.

Furthermore, in the implementation of CSR, the dominance of the application carried out by the company based on the type of application is to use the cause promotion type. Based on its application, the type used by companies in student research is normal considering the type of cause promotion is the company as the main sponsor in terms of funding and also other resources in the implementation of the CSR program. While the implementation of CSR based on ISO 26000 found that organizational governance (organizational governance), issues of human rights (human rights) and also social development (social development) dominate compared to other categories. From the results of the above explanation that research related to CSR is a very broad study, this research can also be deepened by using a meta-analysis to describe the differences in the use of concepts in various student theses related to CSR, thus this article can be useful for the development of CSR in the welfare sector social.

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