

**THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY (CSR)
IMPLEMENTATION ON COMPANY PERFORMANCE THROUGH
REPUTATION: CASE STUDY OF PT BUKIT ASAM TBK TARAHAH**

(Undergraduate Thesis)

By

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**FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITY OF LAMPUNG
2024**

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Undergraduate Thesis

**As Fulfillment of the Requirements to Achieve a Degree
BACHELOR OF MANAGEMENT**

In

**Management Department
Faculty of Economics and Business**



**UNDERGRADUATE MANAGEMENT PROGRAM
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITY OF LAMPUNG
2024**

ABSTRACT

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By

ANNISA AZZAHRA MAHATMA GANIE

This study aims to examine the relationship between Corporate Social Responsibility (CSR) and company reputation in state-owned enterprises (SOEs). The research analyzes how PT Bukit Asam Tbk Tarahan utilizes CSR as a strategy to enhance company performance, build its reputation, and strengthen customer trust. Primary data was collected from 39 middle and low-level management employees at PT Bukit Asam Tbk Tarahan, Bandar Lampung, using a Google Forms-based questionnaire measured on a Likert Scale. The analysis was conducted using Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) method to test the direct and indirect effects between the independent variable (CSR), the dependent variable (Performance), and the intervening variable (Reputation). The results indicate that CSR has a positive and significant impact on reputation, which in turn positively affects company performance. However, CSR does not have a direct significant impact on company performance. Instead, CSR contributes positively to performance through the enhancement of the company's reputation. This suggests that CSR initiatives are more effective in improving the company's standing in the community rather than directly boosting company performance. The study concludes that a strong reputation, bolstered by CSR, provides a competitive advantage and enhances stakeholder trust, ultimately contributing to improved company performance.

Keywords: CSR, Reputation, Company Performance, PT Bukit Asam Tbk Tarahan

ABSTRAK

PENGARUH PENERAPAN CORPORATE SOCIAL RESPONSIBILITY (CSR) TERHADAP KINERJA PERUSAHAAN MELALUI REPUTASI: STUDI KASUS PT BUKIT ASAM TBK TARAHAN

Oleh

ANNISA AZZAHRA MAHATMA GANIE


Penelitian ini bertujuan untuk menguji hubungan antara Tanggung Jawab Sosial Perusahaan (CSR) dan reputasi perusahaan pada Badan Usaha Milik Negara (BUMN). Penelitian ini menganalisis bagaimana PT Bukit Asam Tbk Tarahan memanfaatkan CSR sebagai strategi untuk meningkatkan kinerja perusahaan, membangun reputasinya, dan memperkuat kepercayaan pelanggan. Data primer dikumpulkan dari 39 karyawan manajemen menengah dan bawah di PT Bukit Asam Tbk Tarahan, Bandar Lampung, dengan menggunakan kuesioner berbasis Google Forms yang diukur pada Skala Likert. Analisis dilakukan dengan menggunakan Structural Equation Modeling (SEM) dengan metode Partial Least Squares (PLS) untuk menguji pengaruh langsung dan tidak langsung antara variabel independen (CSR), variabel dependen (Kinerja), dan variabel intervening (Reputasi). Hasil penelitian menunjukkan bahwa CSR memiliki pengaruh positif dan signifikan terhadap reputasi, yang pada gilirannya berdampak positif pada kinerja perusahaan. Namun, CSR tidak memiliki pengaruh signifikan secara langsung terhadap kinerja perusahaan. Sebaliknya, CSR berkontribusi positif terhadap kinerja melalui peningkatan reputasi perusahaan. Hal ini menunjukkan bahwa inisiatif CSR lebih efektif dalam meningkatkan reputasi perusahaan di masyarakat daripada secara langsung meningkatkan kinerja perusahaan. Studi ini menyimpulkan bahwa reputasi yang kuat, yang didukung oleh CSR, memberikan keunggulan kompetitif dan meningkatkan kepercayaan pemangku kepentingan, yang pada akhirnya berkontribusi pada peningkatan kinerja perusahaan.


Keywords: CSR, Reputation, Company Performance, PT Bukit Asam Tbk Tarahan

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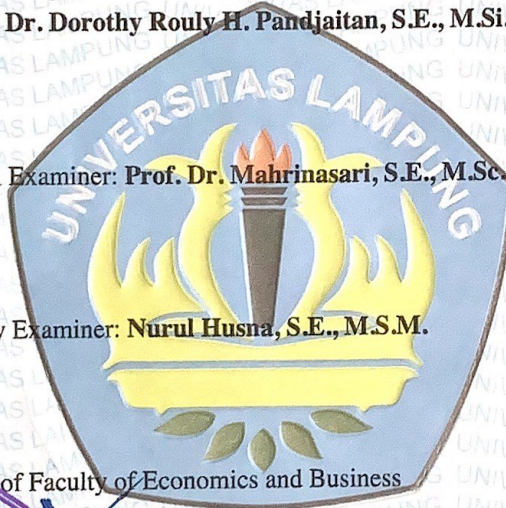
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Hereby declare that this research is the own work of the author and not a replication of others work, except for referenced and cited parts in the bibliography. If further investigations reveal discrepancies in this study, the researcher bears complete responsibility.

Thus, I make this statement so that it can be understood.

Bandar Lampung, 15th November 2024



Annisa Azzahra Mahatma Ganie

BIOGRAPHY



Annisa Azzahra Mahatma Ganie, as the author who was born on August 16th, 2002. The second child of Drs. Ariawan Ganie and Dra. Risa Ruvida Volta. The only sister of Muhammad Rizky Akbar Ganie, S.H.

The author spends her education journey from Kindergarten, Elementary School, Junior High School up until Senior High School at Sekolah Tunas Mekar Indonesia. In 2020, she pursued her degree in Management Department at University of Lampung through International Undergraduate Program.

Throughout her study, the author has actively engaged in various academic activities such as participated in international short course at Aoyama Gakuin University, Japan and as the exchange student at İstanbul Ticaret Üniversitesi, Türkiye.

Outside of her academic pursuits, the author was joined AIESEC, an international youth-led organizational for half of her study. As a member, she has taken on various roles, including Local Head of Local Project for a community development initiative that connects local youth with international volunteers. This role allowed her to enhance her project management skills and foster meaningful connections between diverse groups.

In addition, the author has also gained practical experience through internships at Centre of Indonesia Malaysia Thailand Growth Triangle (CIMT-GT), Putrajaya, Malaysia in 2023 and contributed as Assistant Project Coordinator which leads to practical knowledge and contribute to socioeconomic development.

Upon graduation, the author intends to pursue her dream and excited for what's ahead.

MOTTO

“Whisper words of wisdom,
There will be an answer,
Let it be.”

(The Beatles, 1970)

“To lose patience is to lose the battle.”

(Mahatma Gandhi)

“Aku membahayakan nyawa Mami untuk lahir ke dunia dan aku berikan punggung yang berat untuk Papa, jadi tidak mungkin aku tidak ada artinya.”

(Writer)

To my dearest parents, Mami and Papa

Your unwavering encouragement, countless sacrifices, and belief in me.

You always have been my greatest cheerleaders. This thesis is a reflection of all the hard work we've put in together.

To my one and only brother, Abang

From sharing insightful conversations to providing a listening ear during challenging times, you have been a constant source of strength. This thesis wouldn't be the same without your encouragement and love.

ACKNOWLEDGEMENTS

All praise and blessings that has been given by Allah SWT this thesis can be completed as one of the requirements in obtaining Bachelor of Management with the title **“The Effect of Corporate Social Responsibility (CSR) Implementation through Reputation: Case Study of PT Bukit Asam Tbk Tarahan”**.

The author would extend her sincere gratitude to all those who have contributed to the completion of this thesis, among others to:

1. Prof. Dr. Nairobi, S.E., M.Si., as the dean of the Faculty of Economics and Business, University of Lampung.
2. Mr. Dr. Ribhan, S.E., M.Si., as chairman of the Management Department, Faculty of Economics and Business, University of Lampung.
3. Mrs. Dr. Dorothy Rouly Haratua Pandjaitan, S.E., M.Si., as the first thesis supervisor for expert guidance and insightful feedback have been instrumental in shaping my research and academic development. Your dedication to your students is truly inspiring.
4. Mrs. Nurul Husna, S.E., M.S.M., as the second thesis supervisor for invaluable insights, unwavering support and constructive critiques. Your encouragement and expertise have greatly enriched this work and pushed me to think critically and creatively.
5. Prof. Dr. Mahrinasari MS, S.E., M.Sc., as the chief examiner and first discussant lecture who provided various advices and suggestions for the improvement of this undergraduate thesis.

6. Dr. Angga Febrian, S.A.N., M.M. as the discussant lecture who provided various advices and suggestions for the improvement of this undergraduate thesis.
7. To all the lecturers of the Faculty of Economics and Business, University of Lampung, who sacrifices the time and provide valuable knowledge. Your commitment to fostering academic is greatly appreciated.
8. To Redflag Family, Achmad Bintang Herida Kasuma, Maria Elisabeth Zendrato, Rahadian Rashief Rabbani for moments of doubt, you have always been there to lift my spirits and keep me motivated. Thank you for your patience in listening to my ideas and providing constructive feedback, as well as for celebrating every small victory along the way.
9. To the AIESEC fellow, Aulia Fashiha, Audi Sefria, Josafat Situmeang, Mutiara Nurhaliza, Orynawa Oxdefa, Salsabila Aulia Asa Pramesti, Yansen Caprin Manik. You all have a unique way of turning difficult moments into opportunities for growth, and for that, I am truly grateful.
10. To the classmates of Business Management International Class of 2020, as a small token of my genuine gratitude, friendship has made this process not only bearable but also enjoyable.
11. Finally, to myself for staying resilient, believing in my potential, and embracing the learning journey. This achievement is a reflection of my hard work and perseverance.

All the parties that who cannot be mentioned one by one.

Although this undergraduate thesis is far from perfections, but the author hopes that this can be beneficial and useful for the readers.

Bandar Lampung, 15th November 2024

Annisa Azzahra Mahatma Ganie

TABLE OF CONTENT

	Page
TABLE OF CONTENT	i
LIST OF FIGURES	iv
LIST OF TABLES	v
I. INTRODUCTION	1
1.1 Background	1
1.2 Problem Formulation	12
1.3 Research Objectives	12
1.4 Research Benefits	13
II. LITERATURE REVIEW	14
2.1 Management	14
2.1.1 Business Management	15
2.2 Stakeholder Theory	15
2.3 Legitimacy Theory	16
2.4 Corporate Social Responsibility	17
2.4.1 Indicator of CSR	18
2.5 Triple Bottom Line Concept in Implementing Corporate Social Responsibility (CSR)	19
2.6 Reputation	20
2.6.1 Indicator of Reputation	21
2.7 Performance	22

2.7.1	Indicator of Performance	22
2.8	Previous Research	23
2.9	Theoretical Framework	25
2.10	Hypothesis Development	25
III.	RESEARCH METHODOLOGY	30
3.1	Research Design	30
3.2	Scope and Object of Research.....	30
3.3	Source of Data	30
3.3.1	Primary Data.....	30
3.4	Data Collection Method	31
3.4.1	Literature Review	31
3.4.2	Questionnaire.....	31
3.5	Population.....	32
3.6	Research Variable - Conceptual Definition.....	32
3.7	Research Instrument Validation	33
3.7.1	Validity Test	33
3.7.2	Reliability Test	34
3.7.3	Normality Test.....	34
3.8	Data Analysis Method	34
3.8.1	Descriptive Statistical Analysis	34
3.8.2	Structural Equation Modeling (SEM)	35
3.9	Hypothesis Testing.....	35
3.9.1	T-Test	35
IV.	RESULTS AND DISCUSSION	37
4.1	Result of Data Collection	37
4.2	Respondent Characteristics	37
4.2.1	Respondent Characteristics Based on Gender	38
4.2.2	Respondent Characteristics Based on Age	38
4.2.3	Respondent Characteristics Based on Status	39
4.2.4	Respondent Characteristics Based on Education	39
4.2.5	Respondents Characteristics Based on Length of Work	40
4.3	Validity Test	41

4.4 Reliability Test	42
4.5 Normality Test.....	42
4.6 Result of Respondents	43
4.6.1 Descriptive Analysis.....	43
4.6.1.1 Corporate Social Responsibility (CSR).....	44
4.6.1.2 Reputation	46
4.6.1.3 Performance.....	48
4.7 Structural Model Analysis (Inner Model)	49
4.7.1 R-Square	49
4.7.2 Hypothesis Test (T-test)	50
4.8 Discussion of Hypothesis Testing Results	52
4.8.1 Corporate Social Responsibility (CSR) has positive significant impact to reputation.....	52
4.8.2 Reputation has positive significant impact to performance.....	54
4.8.3 Corporate Social Responsibility has positive significant impact to performance	56
4.8.4 Corporate Social Responsibility has positive significant impact to performance through reputation.....	58
 V. CONCLUSION AND SUGGESTIONS	 62
5.1 Conclusion.....	62
5.2 Suggestions.....	63
 REFERENCES	 65
ATTACHMENT	72

LIST OF FIGURES

Figure	Page
Figure 1.1 Fund Realization of CSR and Assistance Programs PT Bukit Asam Tbk Lampung 2023 - 2020	9
Figure 2.2 The Effect of Corporate Social Responsibility (CSR) Implementation on Reputation: Case Study of PT Bukit Asam Tbk Tarahan	25
Figure 4.1 Research Model Results	50

LIST OF TABLES

Table	Page
Table 1.1 Report of CSR Activities of PT Bukit Asam Tbk Tarahan 2024.....	6
Table 1.2 Report of CSR Activities for the 43 rd Anniversary PT Bukit Asam Tbk Tarahan 2024	8
Table 3.3.1 Likert Scale	31
Table 4.1 Respondent Characteristics Based on Gender	38
Table 4.2 Respondent Characteristics Based on Age.....	38
Table 4.3 Respondent Characteristics Based on Status	39
Table 4.4 Respondent Characteristics Based on Education	40
Table 4.5 Respondent Characteristics Based on Length of Work	40
Table 4.6 Variable Validity Test Result.....	41
Table 4.7 Variable Reability Test Result	42
Table 4.8 Variable Normality Test Results	43
Table 4.9 Respondents Responses to Corporate Sosial Responsibility (CSR)	45
Table 4.10 Respondents Responses to Reputation	46
Table 4.11 Respondents Responses to Performance.....	48
Table 4.12 R- Square Test Results	49
Table 4.13 Direct Effects	51
Table 4.14 Indiect Effects	51

I. INTRODUCTION

1.1 Background

There have been numerous challenges to Indonesia's company where everyone are compete to become the most advanced and best company. This challenges are not only resulting the holding of BUMN advances; it also cannot be isolated from the impact of external developments from the real estate, legal, political, environment and social spheres. Every business want to be valuable both inside and beyond the organization. In Indonesia, there are many different kinds of businesses, including those involved in agriculture, mining, trade, industry, and services. In point of fact, every company is faced with various competitions. The competition faced by companies is not only competition in providing quality products or services but also competition in showing company loyalty to local residents.

The Financial Services Authority (OJK) stressed that there are over 161 legal companies in Indonesia from various types of companies. Every company has a goal so that the company has value, both internally and externally. Company can demonstrate their business loyalty by taking on corporate social responsibilities through social programmes. The company that will be discussed in this article is a State Owned Enterprise (BUMN). BUMN is one of the actors in economic activities in the national economy based on economic democracy. According to BPK Bengkulu, the establishment of this BUMN aims to enhance national income and

economic development, as well as to improve community welfare and become a community service provider and economic driver. Law Number 19 of 2003 concerning State-Owned Enterprises, Article 2 paragraph (1) explained that BUMN seeks to be a leader in business endeavors that are currently unattainable, to pursue profits, to provide public benefits in the form of high-quality and sufficient goods and/or services to meet the needs of a large number of people, and to support the growth of the national economy in general and state revenues in particular. executed by the community, cooperatives, and the private sector, actively taking part in offering direction and support to business owners from economically disadvantaged groups. One of them is PT Bukit Asam Tbk which operates in coal mining sector.

PT Bukit Asam Tbk is a state-owned company engaged in coal mining which incorporated with BUMN Holding, namely Mining Industry Indonesia (MIND ID) as mining industry. Along with PT Antam and PT Timah, PT Bukit Asam Tbk joined the Mining Industry BUMN Holding on November 27, 2017, under the parent firm PT Inalum (Persero). In addition, PT Bukit Asam became PT Bukit Asam Tbk instead of PT Bukit Asam (Persero) Tbk. Main company of PT Bukit Asam Tbk is located in Tanjung Enim, South Sumatra, both its mining and head office. Coal produced from Tanjung Enim mining is transported by train to Tarahan Port in Bandar Lampung and Kertapati Pier in Palembang. In addition to supplying the Suralaya PLTU during its growth, PT Bukit Asam Tbk coal was exported and used by local customers in the Lampung Province region. One of ports as a transit for coal sent from Tanjung Enim, South Sumatra to be stockpiled in the Stockpile (coal accumulation place) is PT Bukit Asam Tbk Tarahan.

PT Bukit Asam Tbk Tarahan was located in Jl. Soekarno Hatta KM 15, Tarahan, Bandar Lampung which was founded on May 2, 1981. Based on Government Regulation no. 42 of 1980 dated 15 December 1980, with head office in Tanjung Enim, South Sumatra. Three coal ports are owned by PT Bukit Asam: Teluk Bayur Coal Port in Padang, West Sumatra; Kertapati Coal Port in Palembang, South

Sumatra; and Tarahan Coal Port in Bandar Lampung. PT Bukit Asam Tbk Tarahan Port Unit is situated approximately 18 km south of Panjang Harbour and 6 km north of Bandar Lampung City. Initially built to ship coal from the Tanjung Enim Mine to the PLTU (Steam Power Plant) in Suralaya, Banten, the terminal has been in operation since 1986 as a Terminal for Own Use (TUKS).

In this instance, PT Bukit Asam Tbk Tarahan and the corporation both make a variety of attempts to meet predefined targets. The primary objective of the corporation is to meet pre-established targets for sales volume and maximize profits to continue the business's viability. This is why the organization needs to put in a lot of work and integrate the planning, execution, and control of many different areas. These domains encompass finance, marketing, production, and human resources. In fact, according to Bice (2017), trends in social norms as perceived by the business and its stakeholders about CSR behavior and its effects on the social, environmental, and economic spheres, and which are linked either directly or indirectly to a company's core business operations. Based on Isabella et. al (2022) programs for corporate social responsibility, or CSR, may influence resource development, stakeholder engagement, social and community development, ethics, and sustainable development. In terms of corporate social responsibility (CSR), this debate encompasses a variety of interests and points of view, including those of civil society, local communities, managers, governments, investors, and consumers, merging a wide range of objectives.

The Minister of State-Owned Enterprises (BUMN) of the Republic of Indonesia Number -02/MBU/7/2017 concerning the second amendment to the Minister of State-Owned Enterprises Number -09/MBU/07/2015 concerning Partnership and Environmental Development for State-Owned Enterprises (BUMN) regulates the CSR programme in Indonesia. The program's goal is to promote the acceleration of small and microbusinesses' independence in order to build a just, prosperous, and equitable society. In accordance with this regulation, PKBL PT Bukit Asam Tbk in

2023 stated that PT Bukit Asam Tbk carries out CSR SOEs via the Assistance and/or Other Activities, such as Coaching, and the Micro and Small Enterprises Funding Programme or UMK Funding Programme (PUMK). The establishment of CSR SOEs is another way that PT Bukit Asam Tbk supports the accomplishment of the Sustainable Development Goals (SDGs) and engages in social empowerment. As per the global philosophy embraced by numerous countries, including Indonesia, PT Bukit Asam Tbk is in favour of sustainable development, which is characterised as development that aims to meet present demands without compromising the ability of future generations to meet their requirements. With an eye towards achieving the Sustainable Development Goals, the CSR SOEs programs is being implemented with reference to the ISO 26000:2010 Guidance on Social Responsibility. It is anticipated that this programme will become more integrated, focused, accountable, impactful, and sustainable.

When discussing CSR in the context of stated owned company, PT Bukit Asam Tbk initiatives and actions that go beyond profit-making and seek to have a good influence on society and the environment are generally included. Several typical CSR dimensions according to Carroll (2016) are include:

1. **Philanthropic Responsibility:** This facet pertains to the discretionary contributions company make to the community, frequently through sponsorships, gifts, or altruistic endeavours. Company may provide support for initiatives in the areas of healthcare, education, reducing poverty, and environmental preservation. Beyond the company primary commercial operations, philanthropic CSR projects seek to enhance community well-being and tackle societal issues.
2. **Ehical Responsibility:** To carrying out commercial activities in an ethically sound and socially conscious manner. In their interactions with clients, staff, shareholders, and other stakeholders, company are supposed to uphold moral standards. This entails upholding integrity, fairness, honesty, and transparency

in all facets of their business operations, including loan procedures, investment choices, and client interactions.

3. **Legal and Governance Responsibility:** Concerns adhering to relevant laws, rules, and industry standards. For the sake of safeguarding investors, customers, and the general stability of the financial system, company must abide by the rules set forth by regulatory bodies. Complying with legal standards pertaining to financial reporting, consumer protection, anti-money laundering, data privacy, and other operations.
4. **Economics Responsibility:** Emphasises the financial performance of company in addition to their economic impact on society. This entails generating value for all parties involved, encouraging financial inclusion, and stimulating economic growth. Company are support economic corporate social responsibility (CSR) in a number of ways, including by giving marginalised communities access to financial services, investing in infrastructure projects, helping small and medium-sized businesses (SMEs), and promoting job development.

PT Bukit Asam Tbk Tarahan received several award such as CSR 2023 Republika, MURI's record for developing and empowering the elderly is through the skewer production program, 2022 Platinum Proving League Award "Creating Shared Value (CSV) Program", Top CSR BUMN cares about disaster mitigation in Lampung province, awards for prevention and control of Covid-19 in Lampung Province and Bandar Lampung City, Award for the best CSR supervisor for downstream bamboo from the Regent of Pekalongan.

Based on the report activities of free basic necessities (*sembako*) distribution activity at the end of 2023 by PT Bukit Asam Tbk Tarahan Port Unit conducted in 2024, PT Bukit Asam Tbk Tarahan conducted CSR with 1800 basic food package to Ring 1 Tarahan Port region encompass RT 022, RT 023 (Batu Serampok), RT 01 and RT 02

(Dusun Mataram), fostered partners and underprivileged residents around the company are interpreted by the table below:

Table 1.1 Report of CSR Activities PT Bukit Asam Tbk Tarahan 2024

Date	Initiatives / Actions	Place
15 January 2024	Allocation 210 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	RT 022 Lk. II Batu Serampok
	Allocation 211 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	RT 023 Lk. II Batu Serampok
	Allocation 180 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	Al-Ikhlâs Mosque Mataram, Dusun Mataram
	Allocation 444 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	Srengsem Village Head Office, Jl. Kamboja, Srengsem, Kec. Panjang, Kota Bandar Lampung, Lampung
16 January 2024	Allocation 55 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Desa Gebang, Pesawaran Regency, Lampung
	Allocation 53 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Ecotourism Mangrove Cuku Nyinyi, Sidodadi
18 January 2024	Allocation 53 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Ponpes Assalafiyah 2 Srengsem, Srengsem, Panjang, Bandar Lampung
	Allocation 100 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Panti Asuhan Harapan Bangsa, Jl. H. Agus Salim No.48, Kelapa Tiga, Kec. Tj. Karang Barat, Kota Bandar Lampung, Lampung 35127

**(Continue) Table 1.1 Report of CSR Activities PT Bukit Asam Tbk Tarahan
2024**

	Allocation 30 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Komunitas Berbagi Lampung, Sukabumi, Bandar Lampung
	Allocation 66 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Persatuan Tunanetra Indonesia Cabang Lampung, Kel. Segala Mider, Jl. Pagar Alam, Gang Landak No 62, Pahoman, Bandar Lampung
19 January 2024	Allocation 60 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	RT 04 LK II Kelurahan Srengsem
	Allocation 30 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	RT 18 LK II Kelurahan Srengsem
24 January 2024	Allocation 30 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for underprivileged families	Media Personnel and Underprivileged Residents in Bandar Lampung

Meanwhile, according to the report on activities for the 43rd anniversary of PT Bukit Asam Tbk, the distribution of free basic necessities with 2.633 basic food package (*sembako*) are delivered to Ring 1 Tarahan Port encompass RT 022, RT 023 (Batu Serampok), RT 01 and RT 02 (Dusun Mataram), fostered partners and underprivileged families. The data has been interpreted as the table below:

**Table 1.2 Report of CSR Activities for the 43rd Anniversary PT Bukit Asam Tbk
Tarahan 2024**

Date	Initiatives / Actions	Place
14 March 2024	Allocation 210 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	RT 022 Lk. II Batu Serampok
	Allocation 211 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	RT 023 Lk. II Batu Serampok
	Allocation 180 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for Ring 1 Tarahan Port	Al-Ikhlas Mosque Mataram, Dusun Mataram
15 March 2024	Allocation 1000 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners	Mayor Office of Bandar Lampung
20 March 2024	Allocation 30 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Ponpes Assalafiyah 2 Srengsem, Srengsem, Panjang, Bandar Lampung
	Allocation 400 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Panti Asuhan Harapan Bangsa, Jl. H. Agus Salim No.48, Kelapa Tiga, Kec. Tj. Karang Barat, Kota Bandar Lampung, Lampung 35127
	Allocation 60 necessities (<i>sembako</i>) such as rice, sugar, eggs, oil, and milk for fostered partners and underprivileged families	Persatuan Tunanetra Indonesia Cabang Lampung, Kel. Segala Mider, Jl. Pagar Alam, Gang Landak No 62, Pahoman, Bandar Lampung

Therefore, by the data above it can be seen that in the meantime of January – March 2024, PT Bukit Asam Tbk Tarahan implemented CSR based on philanthropic responsibility where the company contributions are made to the community, frequently through sponsorships, gifts, or altruistic endeavours. Company may provide support for initiatives in the areas of well-being, health and reducing poverty.

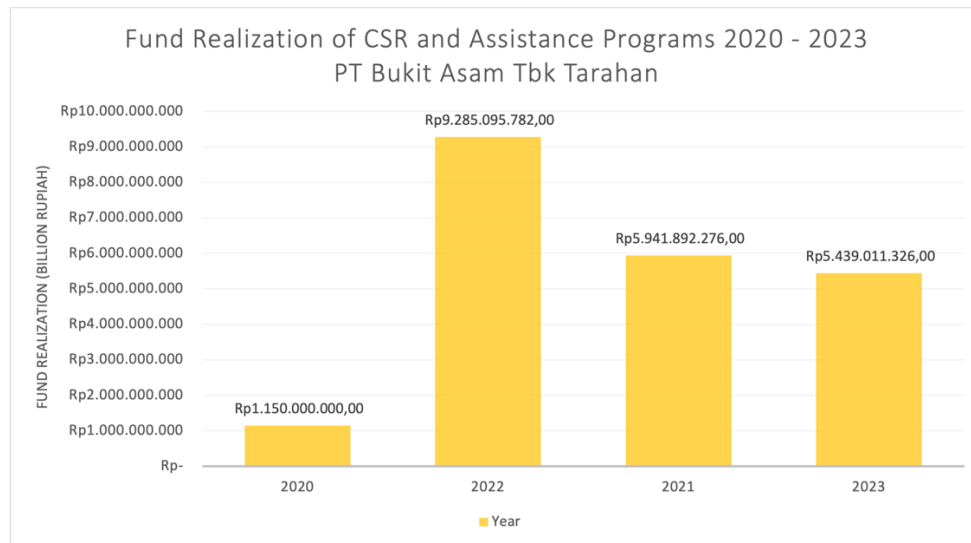


Figure 1.1: Fund Realization of CSR and Assistance Programs PT Bukit Asam Tbk Tarahan 2020 - 2023

Source: Social and Environmental Responsibility Report PT Bukit Asam Tbk, 2024

By the data above, it conclude that PT Bukit Asam Tbk Tarahan is dedicated to making sure that its presence has the most favourable effects on the environment and the local community in the places where it operates. PT Bukit Asam Tbk Tarahan sustained implementation of the CSR SOEs Programme, namely the Assistance and/or Other Activities Programme, including Coaching (Non-PUMK), is a concrete step towards fulfilling this objective. Additionally, by putting this programme into action, PT Bukit Asam Tbk Tarahan is demonstrating its support for the government's present push to achieve the Sustainable Development Goals (SDGs).

CSR can be describe as a form of promotes that has beneficial effects through business actions pertaining to the environment, customers, workers, society, and other stakeholders (Fatmawati and Fauzan 2021). CSR also an activity that can contribute to a business's reputation-building. Through CSR it helps businesses to protect their portfolio of products, retain and attract customers, stand out in the market, and offer consistent value (Dell' Atti et.al 2017). Every business operational activities have the ability to affect the communities in which they operate in either a favourable or negative way. While corporate social responsibility (CSR) is an activity that involves ethics and corporate responsibility in the implementation of organisational activities while still paying attention to economic, social, and environmental factors, organizations that prioritise social aspects will be able to achieve sustainable growth and development. CSR is a way for a business to engage with and focus on bettering the welfare of the larger community, which benefits the business's ability to survive (Rahman et al., 2018). CSR is positively correlated with financial performance. CSR depends on finance performance as a company could with more available resources apply these resources to social responsibility activities. On at the same time, companies with better CSR have better financial performance (Coelho et al., 2022).

Therefore, the link between CSR and reputation in Nor Hadi et.al (2023) have a significant positive effect on the company's reputation in state-owned companies. However, Pèrez (2015) determined that depending on how well a company's environmental record matched stakeholder concerns, CSR measures might have varying consequences on the company's reputation. 684 workers at Indian IT organizations were surveyed by Raj and Subramani (2022) and the results showed that CSR improved corporate reputation. Meanwhile, Bashir (2022) found that a company's corporate reputation and its CSR spending were significantly correlated. Recent research has also demonstrated that the two domains have a comparable association (Le, 2023; Xu et al., 2022). The research of CSR aspects in building a solid company reputation, however, has received little attention. Stronger explanation on the relationship between CSR characteristics and business reputation is clearly

needed, as this showed (Šontaitė-Petkevičienė, 2015), while research made by Parengkuan (2017) showed negative effect. Therefore, in this case there is a research gap which turns to be one of the reasons this research was carried out. According to Colhe et al., (2022), CSR as measured by performance indicators has a direct positive impact on the company's financial performance. This relationship is very positive or optimistic because the company is paying more attention to its main shares holders: employees, customers and society. CSR is no less important and always present in this relationship. CSR produces better financial performance is formed when this information is shared transparently and legally guidelines are considered.

From the report of CSR activities conducted by PT Bukit Asam Tbk Tarahan, the CSR that implemented are tend to be social or philanthropic rather than economic, ethical, legal and governance. To create balance, what is taken from the environment and the community must be given to those areas and those communities. If there is an imbalance, there is a legitimacy gap. The greater the gap, the more vulnerable the business will be, and eventually rejection from the community and environment will prevent the business from operating (Dworczak, 2018; Permatasari and Setyastrini, 2019). Moreover, Baruah & Panda (2022), found that CSR negatively impact to the firm's reputation because CSR may not be viewed as a company's humanitarian endeavour that improves its reputation, but rather as an act of profit maximisation or a simple fulfilment of the company's mission. According by Colhe et al., (2022), CSR contributes to a better and greater reputation for consumer satisfaction, has a positive impact on financial performance. There is a relationship between CSR readability communication and company financial performance. Apart from all the advantages associated with this topic, social responsibility also exists costs money and can endanger a company's day-to-day operations. CSR can be detrimental financial performance of new and small companies. In this context, social responsibility affects corporate financial performance and how different organizational characteristics moderate this influence.

Thus, there is ongoing disagreement on how CSR affects company bottom lines. Despite the fact that state owned company could be hesitant to participate in CSR due to the associated expenditures, CSR could benefit their financial performance by enhancing their brand's reputation. Based on these inconsistencies, researchers aim to review and develop the relationship between CSR implementation and company reputation because it can help build trust with various stakeholders including social, environment, economics and legal which leads to profitable and create company visible and have smooth operational activities to a long-term business continuity. As well as to measure whether CSR implementation can give significant upgrade for PT Bukit Asam Tbk Tarahan Lampung

1.2 Problem Formulation

1. Are there any effects of Corporate Social Responsibility (CSR) implementation on reputation?
2. Are there any effects of reputation on performance?
3. Are there any effects of Corporate Social Responsibility (CSR) implementation on performance?
4. Are there any effects of Corporate Social Responsibility (CSR) implementation on performance through reputation?

1.3 Research Objectives

To answer the problems stated above, the objectives of the research study are:

1. To determine the effect of Corporate Social Responsibility (CSR) implementation on reputation.
2. To determine the effect of reputation on performance.
3. To determine the effect of Corporate Social Responsibility (CSR) implementation on performance.

4. To determine the effect of Corporate Social Responsibility (CSR) implementation on performance through reputation.

1.4 Research Benefits

In accordance with this research will have the following theoretical and practical benefits in line with the above-described research objectives:

1. Implementation Theoretical:
 - a. Achieving successful implementation requires bridging the theoretical knowledge gap with real-world application.
 - b. Examine the effective conversion of theoretical frameworks into practical tactics.
 - c. To contribute ideas especially regarding the implementation of Corporate Social Responsibility (CSR) as a company responsibility. The results of this research can be used to provide information and an overview of CSR implemented by PT Bukit Asam Tbk Tarahan to the community in general and all interested parties in particular.
2. Implementation Practices:
 - a. Practices based on research frequently result in more efficient and simplified operations inside businesses.
 - b. To make the required corrections and advancements over time, set up procedures for tracking development and assessing the results of tactics that have been put into action. It is hoped that this research can provide practical benefits for companies, society and the government regarding good CSR implementation.
 - c. For the government it can be used as an evaluation in implementing regulations regarding CSR implementation.

II. LITERATURE REVIEW

2.1 Management

Management can be understood as a collection of tasks or operations that leaders need to undertake to be effective in their roles. This encompasses planning/strategy development, designing, guiding, making decisions, conveying information, continuously enhancing, promoting, and assessing (Longest 2015). While according to Affandi (2018) which stated that management refers to collaborates with individuals to fulfill the objectives of the organization by applying the planning function, personnel preparation or staffing function, leadership and direction function, and supervision function. Management is a unique process that involves planning, organizing, executing, and guiding actions to establish and attain specific goals utilizing human resources and other resources.

Based on Hasibuan (2019), management is both a science and an art that oversees the use of human resources and other resources to achieve a particular goal. While Deslandes (2014) describe management as "a susceptible force, under pressure to produce outcomes and possessing the triple capability of limitation, mimicry, and creativity, functioning across subjective, interpersonal, institutional, and environmental dimensions".

2.1.1 Business Management

Collins Dictionary stated that business is defined as the purchasing and selling of products and services, as well as the business that is involved in this activity. It may also allude to a particular business that purchases and sells products or renders services. While from economictimes.indiatimes.com broadly speaking, a business can be defined as any endeavour undertaken for financial gain, whether it is commercial, industrial, or another kind of enterprise. Otherwise, refers to Appley et.al (2010) that management the science and art of using technologies to plan, organize, lead, coordinate, and oversee people in order to help them accomplish goals. Moreover, Hasibuan (2019) has ever said that it is the art and science of management control the process of effectively using others and human resources to accomplish a goal.

Therefore according to Vincent Blok (2019), business management refers to a broad term that transcends the conventional interpretation of management as a tool of power and control. The nature of business management from a philosophical perspective, eschewing the political paradigm to establish a philosophy of management. It contrasts historical and modern definitions of management, emphasizing the concept's development over time. Establishing and maintaining a functional order for the business, participating in operations through the labour of others, managing assets properly, and taking entrepreneurial action to serve the interests of the public and private sectors in tandem are all included in the practice of business management.

2.2 Stakeholder Theory

Based on Freeman and Dmytriiev (2020) that stated stakeholder theory posits that the core purpose of an organization is to cultivate relationships and enhance value for all its stakeholders. The number of stakeholders can vary based on the industry and business model of a company, but the most crucial stakeholders are typically employees, customers, communities, suppliers, and financiers (owners and investors). These stakeholders are equally important to the company, and there should be no

compromises between them. Instead, leaders must find ways to integrate these diverse interests. As for others, refers to Nikolova and Arsic (2017) that CSR is in harmony with stakeholder theory, aiming to reap the greatest societal benefits, enhance employee motivation, improve company branding, boost sales, increase profitability, and ensure customer satisfaction.

Consequently, CSR is a crucial component of corporate responsibility as it aids various stakeholders in achieving success. Furthermore, stakeholder theory validates the advantages of CSR when companies overlook its importance (Harisson et.al 2019). Stakeholder theory and CSR underscore the significance of a company's obligation to its communities and society. Stakeholder theory emphasizes the development of relationships and value creation between businesses and their various stakeholders, while CSR emphasizes the societal benefits. CSR is the corporate social effort that, along with other aspects such as quality offerings or financial performance, contributes to the overall impression of the company, known as corporate reputation.

2.3 Legitimacy Theory

Stakeholder theory and legitimacy theory are closely related. Legitimacy, as defined by Suchman (1995) in Mahmud (2019), is a gauge of how the public views a company and its operations. Furthermore, he stressed the point that a society's legitimacy is based on the norms it has for behavior and values. At the same value, Deegan and Unerman (2013) stated that the legitimacy theory is predicated on the idea that an organization and the society in which it functions have a "social contract." As a result, companies attempt to justify their business practices by participating in CSR reporting to gain societal acceptability and secure their continued existence.

On the other hand, Branco and Rodrigues (2008) argue that CSR disclosures serve as a signal of better social and environmental behavior and are a key tool for enhancing the impact of CSR on corporate reputation. While Bayoud et al. (2012) sure that a company's reputation among stakeholder groups is closely linked to its level of CSR disclosures (stakeholder approach).

2.4 Corporate Social Responsibility

Individuals are increasingly aware of the societal impacts stemming from the manufacturing processes of businesses. This exerts pressure on companies to consider the social repercussions of their activities and devise strategies for mitigating them. Corporate social responsibility (CSR) has emerged as a crucial component of business operations and value development. Numerous studies demonstrate how CSR enhances financial and operational effectiveness (Mishra and Suar 2010), as well as keeping up strong client relationships and consumer loyalty (Bhattacharya and Sen 2003). Other authors have also stated on how customer social responsibility (CSR) is affected by customer satisfaction (Xueming and Bhattacharya 2006), and consumer behaviour that is purposeful (Becker-Olsen, 2006). Many businesses search for novel management approaches to stand out from the competition and achieve competitive advantages to improve their economic performance and preserve their reputation (Porter & Kramer 2006). According to Borglund *et al* (2009), Corporate Social Responsibility (CSR) refers to business duty, corporate responsibility, corporate citizenship, corporate sustainability, etc. in numerous literary works.

These studies appear to conflict when it comes to how consumers behave while making purchases; according to Lee and Lee (2015) stated that CSR influences consumers behaviour in a positive way and some authors pointed out that it just makes a small different (Mohr, Webb and Harris 2001). Even though having a good reputation could appear advantageous for a business, the various reputations that differ across a company's various stakeholders further exacerbate the disparities over

the definitions of the words. Different segments of the public, including customers, investors, and employees, may see a company's reputation differently. It has been challenging to apply a single theoretical framework that enables simple operationalization of the notion due to these variances in definitional views (Caruana, Cohen, and Krentler 2006). One of the authors, Kashyap (2006) explained that the corporate social performance is included in the current corporate performance measures. For the management of a company's reputation and sustainability, this measure is essential. Customers are paying even greater attention to firms' participation in CSR as it becomes more crucial as a corporate agenda item and an important academic issue.

According to Lai (2010) stated that customers' subjective assessments of a company's performance in respect to stakeholder groups' societal concerns are used to establish its corporate image. From the government's perspective, CSR can be seen as part of corporate participation in regional development financing sources. From a company's point of view, CSR is the internalization of external factors referring to the Triple Bottom Line (3P), namely People, Planet and Profit. A good company does not only seek economic gain (profit) but also has concern for the preservation of the environment (planet) and the welfare of society (people). Corporate Social Responsibility is a company's commitment to make a long-term contribution to a particular issue in society or the environment in order to create a better environment. Contributions from this company can take the form of many things, for example financial assistance, assistance from experts from the company, and assistance in the form of goods.

2.4.1 Indicator of CSR

The concept of Corporate Social Responsibility (CSR) is frequently described in broad terms as an effort to improve a company's value (Gürlek et al., 2017; Latif et al., 2020; Muflih, 2021). CSR described as a factor that can strengthen a company's

competitive advantage through activities that have a positive impact on society by responding appropriately to the needs of stakeholders by continuing to exist. The following four elements of corporate social responsibility (CSR) were use indicator as shown by Nguyen (2022):

1. Charitable Responsibility: An organization's responsibility to support local communities through volunteerism, charitable giving, and community engagement by donations to the community, the arts, or education in the form of cash or executive time.
2. Humanitarian Responsibility: Promotes the equitable and fair realisation of fundamental human rights in order to raise everyone's standard of living.
3. Ethical Responsibility: A business's pledge to conduct itself fairly and morally. As ethical bellwethers that anticipated and led to later legislation, the environmental, civil rights, and consumer movements, for instance, revealed fundamental shifts in society norms.
4. Legal and Governance Responsibility: For the achievement of a law-based state, security stability, and the realisation of legal certainty as well as an efficient, responsible, transparent, and participatory governance.
5. Economics Responsibility: The attainment of high-quality economic growth through partnerships, innovation, inclusive industry, cheap, clean energy, appropriate infrastructure, and sustainable employment and business possibilities.

2.5 Triple Bottom Line Concept in Implementing Corporate Social Responsibility (CSR)

John Elkington as the founder of TBL (triple bottom line) concept in implementing CSR in a company, if the company wants to continue to be sustainable, it must pay attention to the 3Ps, namely profit, people and planet. This concept explains the

relationship between preserving natural resources and the environment (planet), company profits (profit), and maintaining relationships with the general public and around the company (people). According to Pimplapure et.al (2020), in triple bottom line concept an organization must evaluate and report on three performance dimensions: social, environmental, and financial/economic. Though it is widely acknowledged that financial performance is the most important component in determining a company's success, TBL does not imply that enterprises must maximise returns in all three aspects of performance.

2.6 Reputation

The reputational signalling theory developed by some studies served as the foundation for this school of thought. In numerous circumstances, reputation has been proposed as a general solution to agency issues in contracting. Furthermore, one's reputation can be characterized as the culmination of their quality, image, and economic worth, or reputation capital. The proliferation of different measurement models for corporate reputation, which leads to the proliferation of many models for measuring it (Saedi et al., 2015). Reputation plays a crucial role when the quality of a company's products or services is questionable. The ambiguity hinders competitive organizations from promptly creating high-quality demonstrations that could counteract the signalling advantages linked to a strong reputation. Research on service company reputation has consistently found that a positive reputation is a significant factor in customer loyalty, along with word-of-mouth recommendations. Signalling theory proposes that customers utilize a company's reputation as an external signal to gather information and develop opinions about the firm. Customers preserve reputation features in their memory as positive or bad associations with the firm, as suggested by cognitive consistency theories. If the connections are positive, individuals are likely to be loyal to the company and engage in activities that benefit it, such as word-of-mouth recommendations (Bartikowski et al., 2011; Walsh et al., 2009).

Reputation significantly influences the perceived quality of products associated with a brand. Therefore, corporate reputation encompasses a wider scope than CSR, as it pertains to the stakeholders' views of the company (Newburry, 2010). This multidimensional approach to reputation suggests that companies have a comprehensive reputation and a specific reputation for each dimension (Fombrun et.al, 2015).

2.6.1 Indicator of Reputation

A good reputation boosts revenue and offers a competitive edge through lowering operational expenses, fostering customer loyalty, creating enduring relationships with clients, and drawing in and keeping skilled staff. A company's reputation indicates a favourable correlation between its product prices and reputation. This indicator was measured according to Nguyen (2022) which includes:

1. Company's reputation is well known
2. Company provides product services to customers as committed
3. Customers are secured when using the company's product
4. Company always cares and supports customers in a timely manner

In essence, nearly all significant research on corporate reputation acknowledges that aspects related to Corporate Social Responsibility (CSR) are crucial determinants of business reputation. (Famiyeh et al., 2016; Fombrun, 2005; Walsh and Beatty, 2007). By implementing corporate social responsibility either directly or through partnerships with other companies, state owned company can have a positive impact on society to address important social, moral, or environmental issues.

Hence, CSR creates a welcoming workplace, protects customer interests through information transparency laws, provides benefits to employees, and sets aside money for charitable purposes, it fosters sustainable business development. Moreover,

Heinberg (2018) claimed that the adoption of suitable CSR initiatives enhances customer satisfaction with the company's reputation.

2.7 Performance

Mostly, to measure company's performance, financial ratios are the majority of research' quantitative measurements across all business sectors. Somehow, Quoc Trung (2021) defined that company performance could be defined as the primary reason of profit generated from its operations. The competencies and capacities of a firm in utilising resources to accomplish set goals are reflected in its performance and efficiency, efficacy, and organizational structure are all impacted by firm performance, which includes managerial, economic, and marketing performance (Taouab and Issor 2019). Based on research by Megawati et al., (2022), efforts to improve company performance must of course be supported by quality and quantity of employees. In connection with employee performance achievements that does not match expectations cannot be separated from its influence factors of ineffective leadership style, low employee commitment and work motivation, and an inadequate work climate. This can be seen from several aspects, including in general everything that is routine activity.

2.7.1 Indicator of Performance

Engaging in social responsibility activities improves company performance, fosters a positive company image and encourages customer referrals. This strengthens the company's reputation, which ultimately improves operational efficiency. Additionally, the company's efforts to maintain relationships with traditional customers while attracting potential customers contribute to its overall success.

This indicator was measured according to Nguyen (2022) which includes:

1. The company showed improvement in its profit
2. The company showed improvement in the average return on investment (ROI)

3. The company showed improvement in the average return on asset (ROA)
4. The company employment growth rate

2.8 Previous Research

No	Authors	Research Title	Methods	Findings
1	Kim Quoc Trung Nguyen, 2022 University of Finance – Marketing, Ho Chi Minh City, Vietnam Emerging Science Journal Vol. 6, No.6, December 2022	Corporate Social Responsibility and Bank’s Performance under the Mediating Role of Customer Satisfaction and Bank Reputation	The researchers utilized a quantitative model to determine the impact of CSR on a bank's performance through mediating factors such as customer satisfaction and bank reputation, employing structural equation modeling (SEM). They conducted a survey to gather data for this analysis.	The results uncover a statistically significant impact of CSR on bank performance, considering the mediating influence of customer satisfaction and bank reputation and a dimension that previous studies did not address.
2	Siyal, S. et.al, 2022 Sustainability 2022	The Impact of Corporate Culture on Corporate Social Responsibility: Role of Reputation and Corporate Sustainability	The study employs both quantitative and qualitative research methods, incorporating a deductive approach that focuses on quantifying and evaluating data. Additionally, it includes exploratory, explanatory, and descriptive studies.	If the sustainability of the organization is not properly addressed, then sustainability could be minimized overall. Various factors affect the sustainability of the organization. Among those factors are organizational culture (OC), corporate social responsibility (CSR), and reputation (R), all of which affect corporate sustainability (CS).

(Continue) Previous Research

3	Nor Hadi et.al, 2023 Journal Economics and Business Universitas Wahid Hasyim 2023	Disparities CSR Implementation in Developing Countries: CSR Practices in State- Owned companies at the Indonesian Stock Exchange	The study used primary and secondary data, including interviews with CEOs and CSR directors, and an analysis of annual reports and data was analyzed to understand the relationships between CSR, reputation, and performance.	The findings indicate that CSR practices significantly contribute to improving company reputation, which in turn positively impacts company performance.
4	Le et.al 2023 International Journal of Emerging Markets 2023	Corporate Social Responsibility and SMEs' Performance: Mediating Role of Corporate Image, Corporate Reputation, and Customer Loyalty	The study primarily focuses on quantitative research with 32 publications adopting this approach. Qualitative research is the second most preferred method with 16 publications, followed by conceptual research with 3 publications and mixed methods with 3 publications.	The findings have significant implications for SMEs, policymakers, and researchers in promoting sustainable development and improving business performance in emerging markets
5	Hamidi et. Al 2023 Sage Open 2023	Corporate Reputation in Industry 4.0: A Systematic Literature Review and Bibliometric Analysis	The study conducted a comprehensive review of existing literature and data was analyzed to identify patterns and correlations on CSR and reputation	The study finds that quantitative research dominates the field of corporate reputation in Industry 4.0, reflecting the growing availability and accessibility of corporate big data in the era of digitalization.
6	Hashom et. al 2022 Atlantis Press 2022	The Relationship of Halal-Logistics Value Creation on Firm Performance in Perlis	The study was conducted through survey and the data of this study was gathered by questionnaires distribution involving micro, small and medium businesses in Perlis. The selection of samples was among registered	This research determines to test halal value-creation construct consisting of product, profit, people and planet, since the capabilities of the halal logistics service are linked to

			businesses under Perlis's Economy Planning Division with total population of 1781 firms/entrepreneurs.	how efficiently input resources are converted into the production of halal value for customers
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2.9 Theoretical Framework

The current research framework consists of independent variables namely corporate social responsibility (CSR), intervening variables namely reputation (R) and dependent variables namely performance (P). All of these variables are predicted in the figure below:

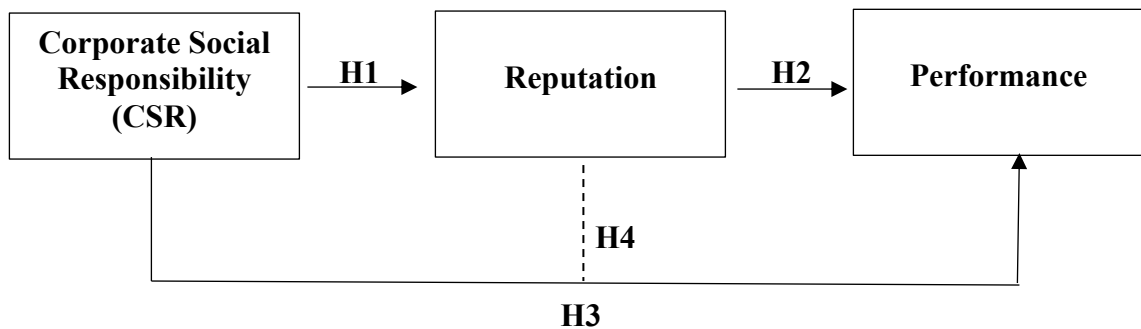


Figure 2.2 The Effect of Corporate Social Responsibility (CSR) Implementation on Reputation: Case Study of PT Bukit Asam Tbk Tarahan

2.10 Hypothesis Development

On the flip side, organizations that adopt corporate social responsibility (CSR) practices often experience a beneficial impact on their reputation, contributing to a competitive edge (Kim, 2016). Likewise, companies with a favourable perception of their CSR initiatives are likely to foster a positive reputation. To uphold and enhance

their standing, they are inclined to actively participate in these activities, thereby promoting corporate sustainability. A reputation is described as the combination of trustworthiness, accountability, and reliability that stakeholders associate with an organization's success (Famiyeh, 2016). It represents a collective view of the organization's historical actions and potential future possibilities, influencing how essential resource providers interpret its initiatives and evaluate its capacity to attract valued customers. Research refers to it as the perceived prestige or status of a product or service based on the supplier's image. Similarly, corporate reputation encompasses the overall perception held by a collective stakeholder group. Consequently, organizations strive to cultivate their reputation by emphasizing their CSR initiatives and communication methods. Additionally, the stimulus-organization-response model posits that external stimuli impact the internal decision-making process, shaping choices that subsequently influence consumer behaviour.

As a consequence, when an organization engages in CSR activities, it not only enhances its reputation but also enables the organization to bolster its overall standing in the eyes of the general public. Subsequently, this provides the organization with a competitive edge (Choi, 2018). Empirical evidence supports a positive and substantial correlation between CSR and reputation (Zhu, 2013). This underscores the significance of corporate social responsibility as a crucial predictor of reputation. Consequently, the following hypotheses were developed:

H1: Corporate Social Responsibility (CSR) has positive significant impact to reputation

Corporate Social Responsibility (CSR) activities can significantly enhance a company's reputation. Engaging in CSR demonstrates a commitment to social and environmental causes, which can lead to increased trust and favourability among stakeholders, including customers, employees, investors, and the community. This positive perception is crucial as it can differentiate a company from its competitors and foster long-term loyalty. Studies have shown that companies with robust CSR

initiatives are often viewed as more responsible and trustworthy. Based on research by Fatmawati and Nizar (2021), a company's reputation is considered as a scale to measure company success and profits. In addition, many researchers state that a positive reputation is a strategic asset that helps a company create and maintain their competitive advantage. Consumers evaluate a company's new products or services in terms of its reputation in the market. Corporate reputation is the result of a company action. CSR activities are one of the most effective ways to build a reputation in the eyes of stakeholders, which in turn builds perceptions of organizational performance. The mediating effect is reputation and word of mouth mouth also has a positive impact on the relationship between CSR and consumer trust. A good reputation and word of mouth can be the link buyers and increase supplier power.

H2: Reputation has positive significant impact to performance

A strong reputation can attract more customers, retain talented employees, and create favorable conditions for partnerships and investments. Consumers are more likely to purchase products and services from companies they perceive positively, leading to increased sales and market share. Positive reputation is associated with improved financial performance, as it enhances customer loyalty, brand value, and competitive advantage. According to Bashir (2021), the results show that it is well known a company performs well even though there is high competition in an industry. So, high reputation effective in improving performance regardless of competition. Although not significant, CI play a positive role in the reputation-performance relationship. A reputable and level-headed company advantages due to differentiation and reputation, thereby reducing the influence of competition at the company.

H3: Corporate Social Responsibility has positive significant impact to performance

The proposed hypothesis suggests that Corporate Social Responsibility (CSR) activities carried out by company has a positive and significant impact on their overall performance. This means that company actively involved in CSR initiatives,

such as environmental sustainability programs, community development projects, and ethical business practices, tend to experience improved financial performance, customer satisfaction, and brand reputation. By committing to CSR, companies not only fulfil their ethical obligations but also have the potential to enhance profitability and competitive advantage in the market. According to Nguyen (2022), CSR is positively related to the financial performance, as it can increase customer loyalty, create new market opportunities, and reduce potential risks. This relationship is influenced by the methods and data used in the analysis, as well as the driving motives behind the company's social activities. Furthermore, CSR practices satisfy various stakeholders, enhancing external trust and overall business operations. Ethical standards and control activities within CSR also protect stakeholder interests and mitigate risks, ultimately leading to improved performance and reputation. Therefore, CSR is seen as an essential mechanism for achieving corporate financial performance and avoiding losses.

H4: Corporate Social Responsibility has positive significant impact to performance through reputation

The relationship between CSR, reputation, and performance suggests a mediating effect of reputation on the CSR-performance link. While CSR activities can directly enhance performance by improving operational efficiencies and fostering innovation, their impact is often amplified through the enhancement of corporate reputation. When a company engages in CSR, it not only contributes positively to society but also builds a stronger reputation. This enhanced reputation, in turn, positively influences performance by attracting more customers, improving employee satisfaction, and creating a favourable business environment. Thus, reputation acts as a conduit through which CSR initiatives translate into better financial and operational performance. This mediating role of reputation underscores the importance of strategic CSR planning that aligns with the company's overall mission and values.

Based on research by Bashir (2022), CSR is one of factors that help improve performance through enhanced reputation. Companies that strictly adhere to social standards give an impression of respect their CSR commitment, which increases their CR and subsequently their performance concluded that the company gain benefits from high reputation. By using CSR strategically, an organization increases its CR, which has a positive impact on customers, purchase intentions, supplier choice, etc ultimately supporting higher profits. Companies with a good reputation have a higher value word of mouth recommendations, increasing customer trust and loyalty customer repurchase intention, higher revenue. Apart from that, research also shows positive things the influence of environmental, social and governance disclosures on company value. In addition, ethical and responsible companies gain competitive advantages in terms of image and reputation, leading to improved performanc

III. RESEARCH METHODOLOGY

3.1 Research Design

This study employs qualitative research techniques through systematic inquiries to investigate a phenomenon by gathering data given by PT Bukit Asam Tbk Tarahan that can be quantified using statistical, mathematical, and computational analyses. The goal of quantitative research is to formulate theoretical hypotheses associated with observed phenomena.

3.2 Scope and Object of Research

The object of this study is head of branch management PT Bukit Asam Tbk Tarahan in Bandar Lampung. The aims of this research to examine the connections of CSR and state-owned company reputation. To analyze that SOE's, utilize CSR as a strategy to enhance company performance and their reputation as well as strengthen trust among customers.

3.3 Source of Data

3.3.1 Primary Data

Primary data is information gathered directly from the field or respondents, namely the branch management head of PT Bukit Asam Tbk Tarahan in Bandar Lampung. The data are the responses to a questionnaire completed by chosen participants who match the criteria.

This study used a Likert scale. The Likert Scale is a method of measuring a subject's response using a 5-point scale with equal intervals, resulting in interval data type. The Likert Scale research tool can be designed as a checklist (Fauzi, 2009). Each point will be assessed according to the following criteria:

Table 3.3.1 Likert Scale

Alternate Response	Note	Score
SS	Strongly Agree	5
S	Agree	4
R	Neither Agree nor Disagree	3
TS	Disagree	2
STS	Strongly Disagree	1

Source: Sekaran, U. (2006). *Research Methods for Business= Metodologi Penelitian Untuk Bisnis Buku 1*.

3.4 Data Collection Method

3.4.1 Literature Review

According to Cronin *et. al* (2008) a literature review is a report that provides an objective, comprehensive, and critical examination of the relevant research and non-research literature that is currently available on the subject that is being investigated.

3.4.2 Questionnaire

Probability sampling will be used to collect data from the participants. Each of the respondents will receive questionnaires in the form of Google forms. Sugiyono (2014) defines the questionnaire method as a data collection technique including the distribution of printed questions to respondents. The questionnaires were assessed

using a 5-point Likert scale, where 1 represented strong disagreement and 5 represented strong agreement.

3.5 Population

The subset of the population that is included in the sample is representative of the population. Considering this, selecting a sample size that is suitable for the population is absolutely required to draw conclusions about the population. The sample can be selected using either the probability or non-probability technique. Since the survey was carried out using an online questionnaire, the researchers have utilized the convenient non-probability sampling technique to acquire the necessary data. An online survey that participants were responsible for administering themselves was used to collect data to maximize cost savings, quick reaction times, or better control over the sample. The population will spread across 39 middle and low management employees of PT Bukit Asam Tbk Tarahan. All populations are gained as the respondents for this research.

3.6 Research Variable - Conceptual Definition

No	Variable	Operational Definition	Indicator	Scale
1	Corporate Social Responsibility (CSR) (X) Nguyen (2022)	Corporate social responsibility (CSR) is the integration of societal, environmental, ethical, customer, and human rights issues within businesses to create maximum value for shareholders and owners.	Company's corporate social responsibility is closely linked with economic responsibility Company's corporate social responsibility is closely linked with legal responsibility Company's corporate social responsibility is closely linked with ethical responsibility	Likert

(Continue) Research Variable – Conceptual Definition

			Company's corporate social responsibility is closely linked with charity responsibility	
			Company's corporate social responsibility is closely linked with humanitarian responsibility	
2	Reputation (Z) Nguyen (2022)	Reputation is the level of trust, responsibility, and dependability that a stakeholder associates with an organization's achievements.	Company's reputation is well known Company provides product services to customers as committed Customers are secured when using the company's product Company always cares and supports customers in a timely manner	Likert
3	Performance (Y) Hashom et.al (2022)	the total efficacy and efficiency of a company in accomplishing its aims and targets. It covers a range of topics, such as staff productivity, customer happiness, operational effectiveness, and financial performance.	The company showed improvement in its profit The company showed improvement in the average return on investment (ROI) The company showed improvement in the average return on asset (ROA) The company employment growth rate	Likert

3.7 Research Instrument Validation**3.7.1 Validity Test**

According to Arikunto (2013), validity refers to the extent to which a measurement, test, or research accurately assesses what it is intended to assess. The validity test assesses the measuring device's ability to accurately measure the intended quantity. The extent to which the obtained data aligns with the intended validity description is

influenced by the instrument's high and low validity. To carry out this validity test using the Smart PLS 4 by measure using loading factor with an indicator of low loading value indicates that the measurement expected to loading value > 0.70 . The validity test aims to establish the accuracy of the questionnaire as a research tool (Ghozali, 2016).

3.7.2 Reliability Test

Reliability refers to the assurance that an instrument is dependable for data collection due to its inherent quality (Arikunto, 2013). Claimed by Ghozali (2016) to assess the validity of the indicator's accurate response, Cronbach's Alpha analysis will be used by comparing it to 0.6. For the reliability test, data is deemed reliable if the Cronbach's alpha value is 0.60 or higher. Ghozali (2016) states that a Cronbach Alpha value exceeding 0.6 indicates that the responses from participants to the items are reliable.

3.7.3 Normality Test

Refers to Ghozali (2016) that normality test was conducted to assess if the sample data in this study had a normal distribution. An effective model exhibits a data distribution that is either normal or close to normal. The normality test assesses whether the regression model, dependent variable, independent variable, or both follow a normal distribution.

3.8 Data Analysis Method

3.8.1 Descriptive Statistical Analysis

According to Sugiyono (2014), quantitative analysis is the method that was utilized in this research project for the purpose of data analysis. It is possible to determine the

influence of the independent variable on the dependent variable by employing multiple regression analysis. This analysis is used to determine the effect of any change in the independent variable, whether it be an increase or a reduction, that would influence the dependent variable.

3.8.2 Structural Equation Modeling (SEM)

According to Hair et al. (2019), SEM is a technique that permits distinct associations for every collection of dependent variables. When modelling interactions, error measures, nonlinearities, relationships between numerous independent latent variables, and correlated error terms, structural equation modelling (SEM) has several advantages over regression techniques. These include being more resilient, clear, reliable, and illustrative.

Measurement model validation and structural model testing are the two basic steps that can be completed in the SEM modelling process. Typically, SEM starts with the formulation of hypotheses and proceeds to model representation, variable operationalization via measurement instruments, and structural model testing.

The use of PLS – SEM in this study is used to test and measure the direct and indirect effects between the independent variable (X), namely Corporate Social Responsibility (CSR), dependent variable (Y) namely Performance, and intervening variable (Z) namely Reputation.

3.9 Hypothesis Testing

3.9.1 T-Test

One statistical test used to evaluate the validity of a hypothesis that states there is no discernible difference between two randomly selected sample averages from the same

population is the T-test. A process created by Baron and Kenny is used to test the mediation effect in the analysis using PLS. It consists of the following steps:

1. The first model, which requires a t-statistic greater than 1.96, assesses the impact of exogenous variables on endogenous variables.
2. The second model requires a t-statistic greater than 1.96 to be significant and examines the impact of exogenous variables on mediating variables.
3. The third model examines both the mediation of endogenous variables and the impact of exogenous variables concurrently.

V. CONCLUSION AND SUGGESTIONS

5.1 Conclusion

Based on the results of previous discussion, which combines in-depth research and scholarly literature examine the effect of corporate social responsibility (CSR) implementation on company performance through reputation. The findings suggest the study both supports and rejects the initial hypothesis:

1. Corporate Social Responsibility (CSR) has positive significant impact to reputation. Data shown above indicates that CSR activities conducted by PT Bukit Asam Tbk Tarahan can enhance a company reputation by demonstrating humanitarian and charitable responsibility. Additionally, by implementing CSR it can generate positive public perception and strengthen trust among various stakeholders including employees, customers, investors and the broader community.
2. Reputation has positive significant impact to performance. As far as statistical testing, analytical literature, and hypotheses are concerned, the results show that reputation and corporate performance are strongly correlated, supporting the idea that "reputation is positive for corporate performance" and indicating that company with a positive reputation typically outperform those with a negative one. By having a good reputation, PT Bukit Asam Tbk Tarahan positively impact to performance, provide a competitive advantage, enhance stakeholder trust, and contribute to regulatory compliance, ultimately influencing company performance.

3. Corporate Social Responsibility does not have positive significant impact to performance. Although the relationship between a company's performance and reputation can be mediated by corporate social responsibility (CSR) but it has a major beneficial impact on a company's reputation, it also has a large negative impact on its performance. This suggests that while CSR initiatives may not always immediately improve performance measures, they can still improve a company's position in the community.
4. Corporate Social Responsibility (CSR) has positive significant impact to performance through reputation. It can be interpreted that CSR in PT Bukit Asam Tbk Tarahan are affecting company performance as seen on the data of indirect effect which shown that CSR can directly contribute to financial or company performance metrics but also enhancing the company overall standing.

5.2 Suggestions

These recommendations will be made in light of the findings of the three variables that have been mentioned in the research:

1. For academicians the results of this study will serve as a literacy resource and comparison reference as reading material and comparative reference to create more thorough and in-depth investigation into the impact of CSR adoption on business performance and reputation.
2. Based on the results of corporate social responsibility (CSR), show that the highest value lies in the indicator of CSR closely linked to economics responsibility. It interpreted that PT Bukit Asam Tbk Tarahan is performed and implemented well in economic responsibility. Therefore, PT Bukit Asam Tbk Tarahan need to maintain their CSR activities especially in terms of economic responsibility to develop the CSR initiatives where it can promote

social responsibility and moral behaviour, which enhances a business's reputation and company performance.

3. The research results in this study show that the highest value in reputation is where the customer are secured when using the PT Bukit Asam Tbk Tarahan's product. Therefore, PT Bukit Asam Tbk Tarahan need to have a solid strategy to enhance reputation by focus on delivering high-quality products and services to ensure customer satisfaction because it leads to sales and profitability. Moreover, reputable company prefer to attract and retain loyal customers, which increases their customer retention rates.
4. In addition, the research results in this study show that performance variable highest value is when PT Bukit Asam Tbk Tarahan's performance is improved because of social responsibility. This happen because CSR may foster innovation by motivating companies to come up with fresh approaches to solving environmental and social problems. This may result in the creation of fresh goods, services, or procedures that satisfy the demands of stakeholders and provide value to the business. Therefore, PT Bukit Asam Tbk Tarahan can improved their company performance by also focus on enhance their performance, reputation, and long-term success by incorporating corporate social responsibility (CSR) into their business strategies.

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